



December 29, 2022

Via eTariff

The Honorable Kimberly D. Bose Secretary Federal Energy Regulatory Commission 888 First Street, NE Washington, DC 20462

Re: PJM Interconnection L.L.C.

Atlantic City Electric Company

Docket No. ER20-2197

PJM Interconnection L.L.C.

Delmarva Power & Light Company

Docket No. ER20-2198

Supplement to Compliance Filing

Dear Secretary Bose:

Atlantic City Electric Company ("ACE") and Delmarva Power & Light Company ("DPL") (together the "Companies") hereby file, with the assistance of the PJM Interconnection, L.L.C. ("PJM"), this supplement to the Compliance Filing submitted in these consolidated dockets on September 21, 2022 (September 21 Compliance Filing"). The September 21 Compliance Filing was submitted pursuant to the Federal Energy Regulatory Commission's ("FERC" or "Commission") August 22nd order approving a

¹ Pursuant to Order No. 714, this filing is being submitted on behalf of the Companies as part of an XML filing packages 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"). Thus, the Companies have requested that PJM submit this filing in the eTariff system as part of the PJM's electronic Intra PJM OATT.

settlement of all contested issues in these proceedings,² which settlement included revisions to each of the Companies' Formula Rates included in Attachment H of PJM's OATT.³

Shortly after the September 21 Compliance Filing was submitted via eTariff, it was brought to the Companies' attention that the tariff sheets included formatting errors that adversely affected the readability and usability of the filed tariff sheets. These formatting errors, the Companies determined, were caused by the conversion of the tariff records from various different formats to the Rich Text Format used by PJM in its eTariff filings. The Companies then worked diligently and in consultation with PJM to review the entirety of the tariff filings included in the September 21 Compliance Filing and to correct the formatting errors. The formatting errors included missing table headers and line descriptions, the inadvertent hard coding of inputs in several sections of the formula rate template that are updated on an annual basis, and modification to page layouts in the Word attachments. The corrected tariff sheets are submitted herewith and replace those filed in the September 21 Compliance Filing.

Submitted with this filing, please find:

 Exhibit A, revised OATT Attachment H-1A (ACE's Formula Rate Template);

² *PJM Interconnection, L.L.C.*, 180 FERC ¶ 61,113 (2022).

³ ACE's Formula Rate Template is contained in Attachment H-1A of PJM's OATT and DPL's Formula Rate Template is contained in Attachment H-3D of PJM's OATT.

- 2. Exhibit B, redline/strikeout showing the agreed upon changes to revised Attachment H-1A (ACE's Formula Rate Template);
- 3. Exhibit C revised OATT Attachment H-3D (DPL's Formula Rate Template);
- 4. Exhibit D, redline/strikeout showing the agreed upon changes to revised Attachment H-3D (DPL's Formula Rate Template);

PJM has served a copy of this filing on all PJM Members and on all state utility

regulatory commissions in the PJM Region by posting this filing electronically. In accordance with the Commission's regulations, PJM will post a copy of this filing to the FERC filings section of its internet site, located at the following link:

http://www.pjm.com/documents/ferc-manuals/ferc-filings.aspx with a specific link to the newly-filed document and will send an e-mail on the same date as this filing to all PJM Members and all state utility regulatory commissions in the PJM Region⁵ 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. 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.

 $^{^4}$ See 18 CFR §§ 35.2(e) and 385.2010(f)(3).

⁵ PJM already maintains, updates, and regularly uses e-mail lists for all PJM members and affected state commissions.

Thank you for assistance in this matter.

Respectfully submitted,

/s/ Amy L. Blauman

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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, DC, this 29th day of December 2022.

/s/ Amy L. Blauman
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Exhibit A

Revised OATT Attachment H-1A (ACE's Formula Rate Template)

ATTACHMENT H-1A

	City Electric Company rmula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction	Y
	cells are input cells	rvotes	TERCTORII Tage not instruction	
cato				
	Wages & Salary Allocation Factor			
	Transmission Wages Expense		p354.21b	
2	Total Wages Expense		p354.28b	
3	Less A&G Wages Expense		p354.27b	
1_	Total		(Line 2 - 3)	
5 =	Wages & Salary Allocator		(Line 1 / 4)	_
	Plant Allocation Factors			
6	Electric Plant in Service	(Note B)	p207.104g (See Attachment 9A, line 14, column j)	
a	Less Merger Costs to Achieve	(Note B)	Attachment 10, line 80, column b	
a 7	Common Plant In Service - Electric		(Line 24 -24a)	
3	Total Plant In Service Electric		(Line 6 - 6a + 7)	
)	Accumulated Depreciation (Total Electric Plant)		p219.29c (See Attachment 9A, line 42, column b)	
a	Less Merger Costs to Achieve		Attachment 10, line 39, column b	
0	Accumulated Intangible Amortization	(Note A)	p200.21c (See Attachment 9, line 14, column h)	
a Ia	Less Merger Costs to Achieve	(2.222.2)	Attachment 9, line 15, column h	
1	Accumulated Common Amortization - Electric	(Note A)	p356(See Attachment 9, line 14, column i)	
a	Less Merger Costs to Achieve		Attachment 9, line 15, column i	
2	Accumulated Common Plant Depreciation - Electric	(Note A)	p356(See Attachment 9, line 14, column g)	
2a	Less Merger Costs to Achieve		Attachment 9, line 15, column g	
3	Total Accumulated Depreciation		(Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)	
4	Net Plant		(Line 8 - 13)	
5	Transmission Gross Plant		(Line 29 - Line 28)	
6	Gross Plant Allocator		(Line 15 / 8)	
7	Transmission Net Plant		(Line 39 - Line 28)	
8	Net Plant Allocator		(Line 17 / 14)	
_	alculations			
	Plant In Service			
9	Transmission Plant In Service	(Note B)	p207.58.g (See Attachment 9, line 14, column b)	
9a	Less Merger Costs to Achieve		Attachment 9, line 15, column b	
20	This line Intentionally Left Blank			
21	This line Intentionally Left Blank			
.2	Total Transmission Plant In Service		(Line 19 - 19a)	
3			p205.5.g & p207.99.g(See Attachment 9, line 14, column	
	General & Intangible		c)	
3a	Less Merger Costs to Achieve		Attachment 9, line 15, column c	
24	Common Plant (Electric Only)	(Notes A & B)	p356(See Attachment 9, line 14, column d)	
4a	Less Merger Costs to Achieve		Attachment 9, line 15, column d	
.5	Total General & Common		(Line $23 - 23a + 24 - 24a$)	
6	Wage & Salary Allocation Factor		(Line 5)	
7	General & Common Plant Allocated to Transmission	01 + 0)	(Line 25 * 26)	
8 _	Plant Held for Future Use (Including Land)	(Note C)	p214(See Attachment 9, line 30, column c)	
9 =	TOTAL Plant In Service		(Line 22 + 27 + 28)	
	Accumulated Depreciation			
30	Transmission Accumulated Depreciation	(Note B)	p219.25.c(See Attachment 9, line 14, column e)	
0a	1	(· =)	. , , , , , , , , , , , , , , , , , , ,	
	Less Merger Costs to Achieve		Attachment 9, line 15, column e	
)b	Transmission Accumulated Depreciation Less Merger Costs to Achieve		(Line 30 - 30a)	
1	Accumulated General Depreciation		p219.28.c (See Attachment 9, line 14, column f)	
a	Less Merger Costs to Achieve		Attachment 9, line 15, column f	
2	Accumulated Intangible Amortization		(Line 10)	
3	Accumulated Common Amortization - Electric		(Line 11)	
4	Common Plant Accumulated Depreciation (Electric Only)		(Line 12)	
5	Total Accumulated Depreciation		(Sum Lines $31 - 31a + 32 + 33 + 34$)	
6	Wage & Salary Allocation Factor		(Line 5)	
-	General & Common Allocated to Transmission		(Line 35 * 36)	
/				
37 38	TOTAL Accumulated Depreciation		(Line 30b + 37)	

Accumulated Deferred Income Taxes	
40a Account No. 190 (ADIT) Projected Activity (Note V) Attachment	t 1A - ADIT Summary, Line 23
	•
	t 1A - ADIT Summary, Line 46
	t 1A - ADIT Summary, Line 69
	t 1A - ADIT Summary, Line 92
	t 1A - ADIT Summary, Line 115 40b + 40c + 40d + 40e
Unamortized Deficient / (Excess) ADIT	AD ADITO DE ALL
41a Unamortized Deficient / (Excess) ADIT (Federal) Projected Activity (Note W) Line 73	t 1D - ADIT Rate Base Adjustment, t 1D - ADIT Rate Base Adjustment,
41b Unamortized Deficient / (Excess) ADIT (State) Projected Activity (Note W) Line 146 42 Unamortized Deficient / (Excess) ADIT Allocated to Transmission Line 41a +	,
Adjusted Accumulated Deferred Income Taxes Allocated To Transmission Line 40f +	42
	as Shown on Attachment 6(See t 9, line 30, column b)
Transmission O&M Reserves 44 Total Balance Transmission Related Account Reserves Enter Negative Attachment	+5
Prepayments	
45 Prepayments (Note A) Attachment 46 Total Prepayments Allocated to Transmission (Line 45)	t - 9, line 30, column f
Materials and Supplies 47 Undistributed Stores Exp (Note A) (Note A) (Note A)	16.c(See Attachment 9, line 30,
	p227.5c) (See Attachment 9, line
Transmission Materials & Supplies (Note AA) 30, column Total Materials & Supplies Allocated to Transmission (Line 49 +	,
Cash Working Capital 52 Operation & Maintenance Expense (Line 85)	
53 <u>1/8th Rule</u> x 1/8	52)
54 Total Cash Working Capital Allocated to Transmission (Line 52 * : Network Credits	53)
Outstanding Network Credits Less Accumulated Depreciation Associated with Facilities with Outstanding Network Outstanding Network	
Credits (Note N) From PJM 57 Net Outstanding Credits (Line 55 - 5	56)
58 TOTAL Adjustment to Rate Base (Line 43 + 45) Rate Base (Line 39 + 45)	43a + 44 + 46 + 51 + 54 - 57)
Clinc 39 1	
Transmission O&M	
60 Transmission O&M Attachment 61 Less extraordinary property loss Attachment	t 11A, line 27, column c
62 Plus amortized extraordinary property loss Attachment	
63 Less Account 565 p321.96.b	410 1: 1 1
Less Merger Costs to Achieve Attachment Hus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 (Note O) Attachment (Note O)	t 10, line 1, column x
65 Plus Transmission Lease Payments (Note A) p200.3.c	
	61 + 62 - 63 - 63a + 64 + 65
Allocated General & Common Expenses 67 Common Plant O&M (Note A) p356	
68 Total A&G Attachment	t 11B, line 15, column a
68a For informational purposes: PBOP expense in FERC Account 926 (Note S) Attachment	
68b Less Merger Costs to Achieve Attachment 68c Less Other Attachment	t 10, line 2, column b
69 Less Property Insurance Account 924 p323.185b	
70 Less Regulatory Commission Exp Account 928 (Note E) p323.189b	
71 Less General Advertising Exp Account 930.1 p323.191b 72 Less DE Enviro & Low Income and MD Universal Funds p335.b	
73 Less EPRI Dues (Note D) p352-353	
74 General & Common Expenses (Lines 67 +	- 68) - Sum (68b to 73)
75 Wage & Salary Allocation Factor (Line 5) 76 General & Common Expenses Allocated to Transmission (Line 74 * '	75)
Directly Assigned A&G	
77 Regulatory Commission Exp Account 928 (Note G) p323.189b	
Regulatory Commission Exp Account 928	
77 Regulatory Commission Exp Account 928 (Note G) p323.189b 78 General Advertising Exp Account 930.1 (Note K) p323.191b 79 Subtotal - Transmission Related (Line 77 + 80 Property Insurance Account 924 p323.185b	78)
77 Regulatory Commission Exp Account 928 (Note G) p323.189b 78 General Advertising Exp Account 930.1 (Note K) p323.191b 79 Subtotal - Transmission Related (Line 77 + 80 Property Insurance Account 924 p323.185b 81 General Advertising Exp Account 930.1 (Note F) p323.191b	78)
77 Regulatory Commission Exp Account 928 (Note G) p323.189b 78 General Advertising Exp Account 930.1 (Note K) p323.191b 79 Subtotal - Transmission Related (Line 77 + 80 Property Insurance Account 924 p323.185b 81 General Advertising Exp Account 930.1 (Note F) p323.191b 82 Total (Line 80 + 83 Gross Plant Allocation Factor (Line 16)	78) 81)
77 Regulatory Commission Exp Account 928 (Note G) p323.189b 78 General Advertising Exp Account 930.1 (Note K) p323.191b 79 Subtotal - Transmission Related (Line 77 + 80 Property Insurance Account 924 p323.185b 81 General Advertising Exp Account 930.1 (Note F) p323.191b 82 Total (Line 80 + 83 Gross Plant Allocation Factor (Line 16) 84 A&G Directly Assigned to Transmission (Line 82 *	78) 81)

rectation et 1	Amortization Expense				
	Depreciation Expense				
86	Transmission Depreciation Expense			p336.7b (See Attachment 5)	
87	General Depreciation			p336.10(See Attachment 5)	
87a	Less Merger Costs to Achieve			Attachment 10, line 8, column b	
88	Intangible Amortization		(Note A)	p336.1d&e (See Attachment 5)	
88a	Less Merger Costs to Achieve			Attachment 10, line 9, column b	
89	Total			(Line 87 – 87a + 88 – 88a)	
90	Wage & Salary Allocation Factor			(Line 5)	
91	General Depreciation Allocated to Transmission			(Line 89 * 90)	
92	Common Depreciation - Electric Only		(Note A)	p336.11.b (See Attachment 5)	
93	Common Amortization - Electric Only		(Note A)	p356 or p336.11d (See Attachment 5)	
94	Total		(Protecti)	(Line 92 + 93)	
95				(Line 5)	
96	Wage & Salary Allocation Factor	. m			
97	Common Depreciation - Electric Only Allocated	to Transmission		(Line 94 * 95)	
Oth th	Total Transmission Depreciation & Amortization			(Line 86 + 91 + 96)	
es Other than	1 income				
98	Taxes Other than Income			Attachment 2	
99	Total Taxes Other than Income			(Line 98)	
ırn / Capitali	zation Calculations				
	Long Term Interest				
100	Long Term Interest			p117.62c through 67c	
101	Less LTD Interest on Securitization Bonds		(Note P)	Attachment 8	
102	Long Term Interest		(Note 1)	"(Line 100 - line 101)"	
103	Preferred Dividends		amtan magitirra	p118.29c	
	Common Stock		enter positive	p116.29C	
104				112.17	
105	Proprietary Capital Less Preferred Stock		4	p112.16c	
106			enter negative	(Line 114)	
106a	Less Account 216.1		enter negative		
107	Less Account 219		(Note Z)	p112.15c	
	Common Stock			(Sum Lines 104 to 106a)	
100	Capitalization				
108	Long Term Debt			p112.17c through 21c	
109	Less Loss on Reacquired Debt		enter negative	p111.81c	
110	Plus Gain on Reacquired Debt		enter positive	p113.61c	
111	Less ADIT associated with Gain or Loss		enter negative	Attachment 1B - ADIT EOY, Line 7	
112	Less LTD on Securitization Bonds	(Note P)	enter negative	Attachment 8	
113	Total Long Term Debt		(Note X)	(Sum Lines 108 to 112)	
114	Preferred Stock		(Note Y)	p112.3c	
115	Common Stock		<u> </u>	(Line 107)	
116	Total Capitalization			(Sum Lines 113 to 115)	
117	Debt %	Total Long Term Debt	(Note Q)	(Line 108 / (108+114+115))	
118	Preferred %	Preferred Stock	(Note Q)	(Line 114 / (108+114+115))	
119	Common %	Common Stock	(Note Q)	(Line 115 / (108+114+115))	
120	Debt Cost	Total Long Term Debt	(🗸)	(Line 102 / 113)	
121	Preferred Cost	Preferred Stock		(Line 103 / 114)	
122	Common Cost	Common Stock	(Note J)	Fixed	
123	Weighted Cost of Debt		(TAOLE 1)		
124		Total Long Term Debt (WCLTD)		(Line 117 * 120)	
125	Weighted Cost of Preferred Weighted Cost of Common	Preferred Stock		(Line 118 * 121)	
120	weignied Cost of Common	Common Stock		(Line 119 * 122)	
126	Total Return (R)			(Sum Lines 123 to 125)	

	Income Tax Rates					
128	FIT=Federal Income Tax Rate		Note I)			
129	SIT=State Income Tax Rate or Composite		Note I)			
125	of the moone tax tale of composite	(percent of federal income tax deductible for	14010 1)			
130	p	state purposes)				
100	P	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT				
131	Т	* p)} =				
132a	T/ (1-T)	P/J				
132b	Tax Gross-Up Factor	1*1/(1-T)				
1025	Tax Groce of Factor	,()				
	ITC Adjustment	(Note U)			
133	Investment Tax Credit Amortization	ente	r negative	Attachm	ent 1A - ADIT	
134	Tax Gross-Up Factor			(Line 13	2b)	
405	TO A II A A AND A LA T			n · 40	0 *404 *4051	
135	ITC Adjustment Allocated to Transmission			[Line 13	3 *134 *135]	
	Other Income Tax Adjustment					
120-	Tax Adjustment for AFUDC Equity Component of		Nata T\	A 44 - a la		
136a	Transmission Depreciation Expense Amortization Deficient / (Excess) Deferred Taxes	(Note T)	Attachn	ent 5, Line 136a	
136b	(Federal) - Transmission Component		Note T\	Attachm	ent 5, Line 136b	
1300	Amortization Deficient / (Excess) Deferred Taxes	(Note T)	Allacili	lent 5, Line 1500	
136c	(State) - Transmission Component	1	Note T)	Attachm	ent 5, Line 136c	
1300	Amortization of Other Flow-Through Items -	(Note 1)	Allaciiii	ient J, Line 1500	
136d	Transmission Component	(Note T)	Δttachm	ent 5, Line 136d	
1000	Transmission component		11010 1)		6a + 136b + 136c +	
136e	Other Income Tax Adjustments - Expense / (Benefit)			(Line 13 136d)	-00 · 1000 · 1000 +	
136f	Tax Gross-Up Factor 1/(1-T)			(Line 13	2h)	
136g	Other Income Tax Adjustment			(Line 13	6e*136f)	
1009	Other moone rux/rajustinent			(Elilo 10	00 1001)	
		CIT=(T/1-T) * Investment Return * (1-		[Line 13	2a * 127 * (1-(123 /	
137	Income Tax Component =	(WCLTD/R)) =		126))]		
138				(Line 1	35 + 136g + 137)	
REVE	NUE REQUIREMENT					
	Summary					
139	Net Property, Plant & Equipment				(Line 39)	
140	Adjustment to Rate Base				(Line 58)	
141	Rate Base				(Line 59)	
142	O&M				(Line 85)	
143	Depreciation & Amortization				(Line 97)	
144	Taxes Other than Income				(Line 99)	
145	Investment Return				(Line 127)	
146	Income Taxes				(Line 138)	
147	Gross Revenue Requirement				(Sum Lines 142 to 1	146)
	Adjustment to Remove Revenue Requirements Associa	ated with Excluded Transmission Facilities			`	
148	Transmission Plant In Service				(Line 19)	
149	Excluded Transmission Facilities			(Note M)	Attachment 5	
150	Included Transmission Facilities				(Line 148 - 149)	
151	Inclusion Ratio				(Line 150 / 148)	
152	Gross Revenue Requirement				(Line 147)	
153	Adjusted Gross Revenue Requirement				(Line 151 * 152)	 _ _
	Revenue Credits & Interest on Network Credits					
154	Revenue Credits				Attachment 3	
155	Interest on Network Credits			(Note N)	PJM Data	
156	Net Revenue Requirement				(Line 153 - 154 + 15	55)
	Net Plant Carrying Charge		<u> </u>			
157	Net Revenue Requirement				(Line 156)	
158	Net Transmission Plant				(Line 19 - 30)	
159	Net Plant Carrying Charge				(Line 157 / 158)	
160	Net Plant Carrying Charge without Depreciation				(Line 157 - 86) / 158	
161	Net Plant Carrying Charge without Depreciation, Retu				(Line 157 - 86 - 127	- 138) / 158
	Net Plant Carrying Charge Calculation per 100 Basis	Point increase in ROE				
162	Net Revenue Requirement Less Return and Taxes				(Line 156 - 145 - 14	(6)
163	Increased Return and Taxes	· nor			Attachment 4	
164	Net Revenue Requirement per 100 Basis Point increas	se in KUE			(Line 162 + 163)	
165	Net Transmission Plant	as in BOE			(Line 19 - 30)	
166	Net Plant Carrying Charge per 100 Basis Point increa				(Line 164 / 165)	5
167	Net Plant Carrying Charge per 100 Basis Point in RO	E without Depreciation			(Line 164 - 86) / 165	S.
168	Net Revenue Requirement				(Line 156)	a 4. aalumn i
169 170	True-up amount Plus any increased ROE calculated on Attachment 7 of	other than DIM Sch. 12 projects			Attachment 6 A, line 1	
170		and Facility Credits to Vineland per settlement in ER05-51	5 (Note D)		Attachment 6, line 1 Attachment 5	o, commi 12
171	Net Zonal Revenue Requirement	and racinty Credits to vinciand per settlement in ER05-31	(THOIC IC)		(Line 168 + 169 + 1	70 +171)
1/2	Net Zonal Revenue Requirement Network Zonal Service Rate				(Line 100 + 109 + 1	10 - 1/1)
173	1 CP Peak			(Note L)	PJM Data	
173	Rate (\$/MW-Year)			(11010 L)	(Line 172 / 173)	
175	Network Service Rate (\$/MW/Year)				(Line	174)
1/3	THE THE RELITION NAME (\$1111 11/1 CAL)				(Lille	* ' ' ' '

Notes

- Electric portion only
- Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. New Transmission plant expected to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) must be separately detailed on Attachment 5. For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in service CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- Transmission Portion Only
- All EPRI Annual Membership Dues
- Ε All Regulatory Commission Expenses
- Safety related advertising included in Account 930.1
- Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%.
- 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 per Attachment 5.
- Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 155.
- Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M. If they are booked to Acct 565, they are included in on line 64
- Securitization bonds may be included in the capital structure per settlement in ER05-515.
- ACE capital structure is derived from gross long term debt. Also see footnote X, Y and Z.
- Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months) effective on the date FERC approves the settlement in ER05-515.
- See Attachment 5, Cost Support, section entitled "PBOP expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27 and ER16-
- See Attachment 5 Cost Support, section entitled "Other Income Tax Adjustment" for additional information. Atlantic City Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization (Form 1, 266.8.f) multiplied by (1/1-
- The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, theses balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(l)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to overprojection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column 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 described in Note V, regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) filing, see Attachment 1D - ADIT Rate Base Adjustment, Column C for inputs. For the Annual Update (True-Up) filing, See Attachment 1D - ADIT Rate Base Adjustment, Column F for inputs.
- Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in ACE's books and records (trial balance or monthly balance sheet).
- Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in ACE's books and records (trial balance or monthly balance sheet).
- Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in ACE's books and records (trial balance or monthly balance sheet).
- Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion of line 5 is derived by applying the wage and salary allocator to the
- total of line 5 and is specified in a footnote to the Form 1, page 227.

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

Rate Year	
=	

Accumulated Deferred Income

			Days in Peri	od			Proration of Activity (Note	Deferred Tax A)	Actual	- Proration	of Deferred	Tax Activity	(Note B)
Line	(A) Month	Days Per Month	(C) Remaining Days Per Month	Total Days in Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
2	ADIT Subject to Proration Projected / Actual Activity					[Insert Date] [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%	-	-	-	-	-	-	-	-
	July						-	-	-	-	-	-	-
9	August				50.00%	-	-	-	-	-	-	-	-
10	September				50.00%	-	-	-	-	-	-	-	-
11	' October				50.00%	-	-	-	-	-	-	-	-
12	November				50.00%	-	-	-	-	-	-	-	-
13 14	December				50.00% 50.00%	-	-	-	-	-	-	-	-

						-	-	-	-	-	-	-	-
	Total (Sum												
4-	of Lines 3 -					_	_		_	_	_	_	
15	14)												
	Beginning Bala	ance -											
	ADIT Not Subj					[Insert			[Insert				
16	Proration	,001.10				Date]		-	Date]				-
	Beginning Bala	ance -				(Note E)							
17	ADIT Adjustme	ent				(Note F)		-					-
	Beginning					(Cal (II) Line 16 Lline							
40	Balance -					(Col. (H), Line 16 + Line			(Col. (M), Line 16 +				-
18	DTA / (DTL)					17)			Line 17)				
	Ending Baland	`e -											
	ADIT Not Subj					[Insert		#DIV/0!	[Insert				
19	Proration	,				Date]			Date]				-
	Ending Baland					(Note F)							
20	ADIT Adjustme	ent				(110101)		-					-
	Ending Balance -					(Col. (H), Lin	o 10 i lino	#DIV/0!	(Cal (M)	Lina 10 ı			
21	DTA / (DTL)					(Coi. (n), Lir	ie 19 + Line	#טוע/ט!	Line 20)	, Line 19 +			-
21	DIA/(DIL)					20)			Line 20)				
	Average Balar	nce as											
	adjusted (non-					([Col. (H), Li	#DIV/0!), Line 18 +			_	
22	prorated)					21] /2)			Line 21]	/2)			-
	Duanatad								(Col.				
	Prorated ADIT					(Col. (H),			(M), Line 14				
23	ADII					Line 14)		-)				-
20	Amount for					2			,				
24	Attachment H	I-1A,				(Col. (H), Line 22 + Line #DIV/0!				, Line 22 +			
	Line 40a					23)			Line 23)				
	Accumulated												
	Accelerated A 281)	Amortiza	tion (Accoun	it NO.									
	20:,		D ! D!	1		Projection -	Proration of	Deferred Tax	A - 4	D	- (D - (1	T A -4114-	- (NI - 4 - D)
			Days in Peri				Activity (Note			- Proration			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
							Prorated	Prorated					Preserved Prorated
				Total			Projected	Projected			Preserve	Preserve	Actual
		Days	Prorated	Days	Proration	Projected	Monthly	Balance	Actual	Difference	Proration	Proration	Balance
Line	Month	Per	Days	Per Future	Amount (Column C /	Monthly	Activity	(Col. G Plus	Monthly	Projected vs. Actual	(Actual vs	(Actual vs	(Col. K +
		Month	Per Month	Test	Column D)	Activity	(Column E	Col. H,	Activity	(Note C)	Projected)	Projected)	Col. L +
				Period	Coldinii D)		x Column	Preceding		(14010-0)	(Note D)	(Note E)	Col. M,
							F)	Balance)					Preceding
	L	<u> </u>					l	<u> </u>					Balance)
	ADIT Subject					[Insert			[Insert				
25	to Proration					Date]		-	Date]				-
	Projected /					[Insert			[Insert				
26	Actual					Date]			Date]				
26	Activity					•			•				

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	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]				-
	ADIT Not Subj Proration Beginning Bala	ect to ance -		Date]	ne 40 + Line	-	Date]	Line 40 +			-
41 42 43	ADIT Not Subj Proration Beginning Bala ADIT Adjustme Beginning Balance - DTA / (DTL) Estimated End Not Subject to Ending Balance	ect to ance - ent ling Balance - ADIT Proration e -		Date] (Note F) (Col. (H), Lin 41) [Insert Date]		-	Date]	Line 40 +			- -
41 42 43 44	ADIT Not Subj Proration Beginning Bala ADIT Adjustme Beginning Balance - DTA / (DTL) Estimated End Not Subject to Ending Balance ADIT Adjustme Ending Balance -	ect to ance - ent ling Balance - ADIT Proration e -		Date] (Note F) (Col. (H), Lin 41) [Insert Date] (Note F) (Col. (H), Lin		-	(Col. (M), Line 41) [Insert Date]	Line 40 + Line 43 +			-
41 42 43	ADIT Not Subj Proration Beginning Bala ADIT Adjustme Beginning Balance - DTA / (DTL) Estimated End Not Subject to Ending Balance ADIT Adjustme Ending	ect to ance - ent ling Balance - ADIT Proration e -		Date] (Note F) (Col. (H), Lin 41) [Insert Date] (Note F)		- -	(Col. (M), Line 41) [Insert Date]				- - - -
41 42 43 44	ADIT Not Subj Proration Beginning Bala ADIT Adjustme Beginning Balance - DTA / (DTL) Estimated End Not Subject to Ending Balance ADIT Adjustme Ending Balance -	ect to ance - ent ling Balance - ADIT Proration e - ent		Date] (Note F) (Col. (H), Lin 41) [Insert Date] (Note F) (Col. (H), Lin	ne 43 + Line	-	(Col. (M), Line 41) [Insert Date] (Col. (M), Line 44) ([Col. (M), Line 45]	Line 43 + , Line 42 +			-
41 42 43 44 45	ADIT Not Subj Proration Beginning Bala ADIT Adjustme Beginning Balance - DTA / (DTL) Estimated End Not Subject to Ending Balanc ADIT Adjustme Ending Balance - DTA / (DTL) Average Balan adjusted (non-	ect to ance - ent ling Balance - ADIT Proration e - ent		Date] (Note F) (Col. (H), Lin 41) [Insert Date] (Note F) (Col. (H), Lin 44) ([Col. (H), Lin Lin 44)	ne 43 + Line		(Col. (M), Line 41) [Insert Date] (Col. (M), Line 44)	Line 43 + , Line 42 +			

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

	202)		Days in Peri	od		Projection -	Actua	- Proration	of Deferred	Tax Activity	y (Note B)		
Line	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
49 50	ADIT Subject to Proration Projected / Actual Activity					[Insert Date] [Insert Date]		-	[Insert Date] [Insert Date]				-
51	January				50.00%				_	-	_	_	-
52	February				50.00%					-	-	-	-
53	March				50.00%					-	-	-	-
54	April				50.00%				-	-	_	-	-
55	May				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%				-		<u>-</u>	<u>-</u> _	<u>-</u> _
63	Total (Sum of Lines 51 - 62)								-	-	-	-	
64	Beginning Bala ADIT Not Subj Proration					[Insert Date]		-	[Insert Date]				-

65	Beginning Bala ADIT Deprecia Adjustment Beginning					(Note F)		-					-	
66	Balance - DTA / (DTL)					(Col. (H), Lin 65)	ne 64 + Line	-	(Col. (M) Line 65)	, Line 64 +			-	
67 68	Estimated End Not Subject to Ending Baland ADIT Deprecia Adjustment	Proration e -				[Insert Date] (Note F)		#DIV/0! -	[Insert Date]				-	
69	Ending Balance - DTA / (DTL)					(Col. (H), Lin 68)	ne 67 + Line	#DIV/0!	(Col. (M) Line 68)	, Line 67 +			-	
70	Average Balar adjusted (non- prorated)					([Col. (H), Lir 69] /2)	ne 66 + Line	#DIV/0!	([Col. (M) Line 69] / (Col.), Line 66 + /2)			-	
71	Prorated ADIT Amount for					(Col. (H), Line 62)			(M), Line 62)				-	
72	Attachment H Line 40c	I-1A,				(Col. (H), Lin 71)	ne 70 + Line	#DIV/0!	(Col. (M) Line 71)	, Line 70 +			-	
	Accumulated Taxes - Other													
			Days in Peri	od			 Proration of Activity (Note 	Deferred Tax A)	Actual - Proration of Deferred Tax Activity (Note B)					
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M) Preserved	
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)	
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%	-	-	-	-	_	_	_	-
	Total (Sum of Lines 75 -										
87	86)			-	-		-	-	-	-	
	Beginning Bala	ance		[Insert			[Insert				
88	ADIT Not Subj			Date]		-	Date]				-
	Beginning Bala			(Note F)							
89	ADIT Adjustme Beginning	ज्ञार		(0 1 (1) 1:	00 . 1.	-	(0.1.41)			-	
90	Balance - DTA / (DTL)			(Col. (H), Lir 89)	ne 88 + Line	-	(Col. (M) Line 89)	, Line 88 +			-
	Estimated End	ling Balance - ADIT		[Insert Date]		#DIV/0!	[Insert Date]				-
91	Not Subject to Ending Balanc	e -		(Note F)							
92	ADIT Adjustme Ending	ent		(Note F)		-					-
93	Balance - DTA / (DTL)			(Col. (H), Lir 92)	ne 91 + Line	#DIV/0!	(Col. (M) Line 92)	, Line 91 +			-
	Average Balar	nce as		,			,				
94	adjusted (non- prorated)			([Col. (H), Li 93] /2)	ne 90 + Line	#DIV/0!	([Col. (M Line 93]), Line 90 +			-
0.1	Prorated			30], <i>2)</i>			(Col. (M),	·-,			
95	ADIT			(Col. (H), Line 86)		-	Line 86				-
55	Amount for	146		•	00 04 + Lina	#DI\//0I	/ (Cal /M)	Lino 04 ±			
96	Attachment H Line 40d	rin,	(Col. (H), Lir 95)	IC 34 T LIIIC	e #DIV/0! (Col. (M), Line 94 + Line 95)				-		

Accumulated Deferred Investment Tax Credits (Account No. 255)

	1101 200,		Days in Peri	od			- Proration of Activity (Note	Deferred ITC A)	Actua	I - Proration	of Deferred	ITC Activity	(Note B)
Line	(A) Month	Days Per Month	(C) Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
97 98	DITC Subject to Proration Projected / Actual Activity					[Insert Date] [Insert Date]		-	[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%	-		<u>-</u>	-		_	<u>-</u>	<u>-</u>
	Total (Sum of Lines 99 -					_	_			_	_	_	
111	110)					-	_		-	_	_	_	
112	Beginning Bala DITC Not Sub Proration					[Insert Date]		-	[Insert Date]				-

113	Beginning Balance - DITC Adjustment	(Note F)		-		-
114	Beginning Balance - DITC	(Col. (H), Lin 113)	e 112 + Line	-	(Col. (M), Line 112 + Line 113)	-
115	Estimated Ending Balance - DITC Not Subject to Proration Ending	[Insert Date]		-	[Insert Date]	-
116	Balance - DITC Adjustment	(Note F)		-		-
117	Ending Balance - DITC	(Col. (H), Lin 116)	e 115 + Line	-	(Col. (M), Line 115 + Line 116)	-
118	Average Balance as adjusted (non-prorated)	([Col. (H), Lir Line 117] /2)		-	([Col. (M), Line 114 + Line 117] /2) (Col.	-
119	Prorated DITC Amount for	(Col. (H), Line 110)		-	(M), Line 110)	-
120	Attachment H-1A, Line 40e	(Col. (H), Lin 119)	e 118 + Line	-	(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".



Projected Activity

Check

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

Notes

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

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

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

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

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

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

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

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

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

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

(A)		(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
			or Other	Transmission	Plant	Labor	
ADIT-190 (Subject to	Proration)	Total	Related	Related	Related	Related	Justification
Cultatal, ADIT 400 (Durkin of to						
Subtotal: ADIT-190 (S	Subject to	_	_	_	_	_	
Total: ADIT-190 (Sub Proration)	ject to	-	-	-	-	-	
Marian O O dans	T						
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, Distribution,	(D) Only	(E)	(F)	(G)
ADIT- 282 (Not Subject to		or Other	Transmission	Plant	Labor	
Proration)	Total	Related	Related	Related	Related	Justification
	-					
	-					
	-					
Subtotal: ADIT-282 (Not Subject to Proration)	-					
	_					

			_						
		١.	_						
		T.	-						
Total: ADIT-282 (Not Sub Proration)	ject to		-	-		-	-	-	
-									
Wages & Salary Allocator								#DIV/0!	
Gross Plant Allocator							#DIV/0!		
Transmission Allocator						100.00%			
Other Allocator					0.00%				
ADIT -									
Transmission			#DIV/0!	-		-	#DIV/0!	#DIV/0!	

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

#DIV/0!

(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT 202	Total	Other	Deleted	Dalatad	Deleted	l
ADIT-282	Total	Related	Related	Related	Related	Justification
ADIT-282 (Not						
Subject to Proration)	-	-	-	-	-	
ADIT-282 (Subject to						
Proration)	-	-	-	-	-	
Total - Pg. 277						
(Form 1-F filer: see						
note 7, below)	-	-	-	-	-	

Instructions for Account 282:

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

Transmission are directly assigned

to Column D

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

"normalization" rules will be included in ADIT-282

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

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

		1						
		-						
		-						
		-						
		-						
		-						
Subtotal: ADIT-283 (N	Not Subject to							
Proration)		-	-		-	-	-	
		-						
		-						
		-						
		-						
Total: ADIT-283 (Not	Subject to					+		
Proration)	Subject to	_	_		_	_	_	
i ioration,		_	_		_	+	-	
Wages & Salary								
Allocator							#DIV/0!	
Gross Plant							#DIVIO:	
Allocator						#DIV/0!		
Transmission								
Allocator					100.00%			
Other Allocator				0.00%				
ADIT -				0.0070				
Transmission		#DIV/0!	_		-	#DIV/0!	#DIV/0!	
	I	 	l		ı	1		1

(A)	(В)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
			or Other	Transmission	Plant	Labor	
ADIT- 283 (Subject to Proration)	To	otal	Related	Related	Related	Related	Justification
		•					
Subtotal: ADIT-283 (Subject to Proration)	-		-	-	-	-	

								l I
Total: ADIT-283 (Sub Proration)	ject to	-			-	-	-	
Wages & Salary								
Allocator								
Gross Plant								
Allocator								
Transmission								
Allocator					100.00%			
Other Allocator				0.00%				
ADIT -		·		_				
Transmission		-	-		-	-	-	

(A)		(B)	(C) Gas,	(D)	(E)	(F)	(G)
			Production, Distribution,	Only			
			or Other	Transmission	Plant	Labor	
ADIT-283 (Subject to	Proration)	Total	Related	Related	Related	Related	Justification
ADIT-283 (Not		100.		1101000			
Subject to Proration)		-	-	-	-	-	
ADIT-283 (Subject to							
Proration)		-	-	-	-	-	
Total - Pg. 277							
(Form 1-F filer: see							
note 7, below)		-	-	-	-	-	

Instructions for Account 283:

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

2. ADIT items related only to

Transmission are directly assigned

to Column D

- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)

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

(A)		(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
			Distribution, or	Transmission	Plant	Labor	
ADITC-255 (Unamortiz	ed		Other	Transmission	Plant	Labor	
Investment Tax Credit	s)	Total	Related	Related	Related	Related	Justification
		_					
Subtotal: ADIT-255							
(Form No. 1 p. 266 & 267)		-	-	-	-	-	
Less: Adjustment to rate	e base				-		
,							
Total: ADIT-255		-	-	-	-	-	
Wages & Salary							
Allocator						#DIV/0!	
Gross Plant					#D1/1/01		
Allocator Transmission					#DIV/0!		
Allocator				100.00%			
Other Allocator			0.00%				
Unamortized Investment Tax							
Credit -							
Transmission		#DIV/0!	-	-	#DIV/0!	#DIV/0!	
(A)		(B)	(C)	(D)	(E)	(E)	(C)
(A)		(B)	(C) Gas,	(D)	(E)	(F)	(G)
			Production,	Only			
			Distribution, or	Transmission	Plant	Labor	
			Other				
Investment Tax Credit	Amortization	Total	Related	Related	Related	Related	Justification
Investment Tax Credit A	mortization	-					

	 •		•	•		•
Subtotal: (Form No. 1 p. 266 & 267)	-	-	-	-	-	
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

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

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

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

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

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

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

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

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

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

Instructions for Account 190:

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

2. ADIT items related only to

Transmission are directly assigned

to Column D

- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

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

Page 29

Proration)		-	-	-	-	-	
		-	-	-	-	-	
		-	-	-	-	-	
		-	-	-	-	-	
		_	-	_	_	_	
		_	_	_	_	_	
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,		(E)	(F)	(G)
		or Other	Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)	Total	Related	Related	Related	Related	Justification
	_					
Subtotal: ADIT-282 (Subject to Proration)	-	-	-	-	-	
,						
Tatal ADIT 000 (Nat Oak and A						
Total: ADIT-282 (Not Subject to Proration)	_	-	-	-	-	
Wages & Salary Allocator						

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

Instructions for Account 282:

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

Transmission are directly assigned

to Column D

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

"normalization" rules will be included in ADIT-282

(Subject to Proration)

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

(B)	(C)	(D)	(E)	(F)	(G)
	Gas,				
	Production,	Only			
	Distribution,				
	or	Transmission	Plant	Labor	
	Other				
Total	Related	Related	Related	Related	Justification
	(B)	Gas, Production, Distribution, or Other	Gas, Production, Only Distribution, or Transmission Other	Gas, Production, Only Distribution, or Transmission Plant Other	Gas, Production, Only Distribution, or Transmission Plant Labor Other



			1				
		-					
		-					
		-					
		-					
		-					
		_					
		-					
		-					
Subtotal: ADIT-283 (I	Not Subject to						
Proration)		-	-	-	-	-	
		-					
		-					
		-					
		-					
Total: ADIT-283 (Not	Subject to						
Proration)	Subject to	_	_	_	_	_	
Tioration							
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	Transmission	Plant	Labor	
ADIT 000 (0 11 11	Dunuation >	T -4-1	Other	Date (Dal 4 4	Date :	14161 41
ADIT-283 (Subject to	Proration)	Total	Related	Related	Related	Related	Justification

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

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

Instructions for Account 283:

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

Transmission are directly assigned

to Column D

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

- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)
 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)	(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
		or	Transmission	Plant	Labor	
ADITC-255 (Unamortized Investment Tax Credits)	Total	Other Related	Related	Related	Related	Justification
		11010100		11010100	1101010	
Account No. 255 (Accum. Deferred						
Investment Tax Credits)	-					
Subtotal: ADIT-255						
(Form No. 1 p. 266 & 267)	_	_	-	_	_	
u 201)						
Less: Adjustment to rate base				-		
Total: ADIT-255	_	-	-		-	
Wages & Salary Allocator						
Gross Plant						
Allocator						
Transmission			400.000/			
Allocator Other Allocator		0.00%	100.00%			
Unamortized		0.00%				
Investment Tax						
Credit -						
Transmission	-	-	-	-	-	
(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas,				
		Production, Distribution,	Only			
		or	Transmission	Plant	Labor	
ADITO OFF	-	Other	D.I.C.	Dal 4 4	D.I.C.	14161 41
ADITC-255	Total	Related	Related	Related	Related	Justification

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

END

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

Rate Year	
=	

Federal Deficient / (Excess) Deferred Income Taxes

Deficient / (Excess) Accumulated

			Days in I	Period) ADIT Activ	of Deficient / vity (Note A)	Actual - Proratio			ADIT Activi	
Line	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	Total Days in Future Test Period	(E) Proration Amount (Column C / Column D)	Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding
							- /						Balance)
1	Deficient / (Ex ADIT Subject Proration	ccess) to				[Insert Date]		-	[Insert Date]				-
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 11	August September				50.00% 50.00%	-	-	-	-		-	-	-

						-	-	-	-	-	-	-	-	
12	October				50.00%	-	-	-	-	-	-	-	-	
13	November				50.00%	-	-	-	-	-	-	-	-	
14	December				50.00%	-	-	-	-	-	-	-	-	
	Total (Sum of Lines 3 -				_									
15	14)					-	-		-	-	-	-		
	Beginning Bal (Excess) ADI					[Insert Date]		-	[Insert Date]				-	
16	Proration Beginning Bal	lance - De	eficient /			(NI=4= E)								
17	(Excess) ADI ⁻ Beginning Ba	T Adjustm				(Note F) (Col. (H),		-			-			
40	Deficient / (Ex	cess)				Line 16 +		-	(Cal (M) line 16 :	(Col. (M), Line 16 + Line 17)				
18	ADII					Line 17)			(Coi. (M), Line 16 +					
						[Insert			[Insert Date]					
19	Ending Baland ADIT Not Sub		ient / (Excess)			Date]		-	[IIISert Date]				-	
20		ce - Defici	ient / (Excess)			(Note F)								
20	Ending Balan	ce -				(Col. (H),								
21	Deficient / (Ex ADIT	(cess)				Line 19 + Line 20)		-	(Col. (M), Line 19 +	Line 20)			-	
						([Col.								
	Average Bala adjusted (non					(H), Line 18 + Line		_	([Col. (M), Line 18	+ I ine 211			_	
22	prorated) Prorated					21] /2)			/2)	. [21]				
	Deficient /													
23	(Excess) ADIT					(Col. (H), Line 14)		_	(Col. (M), Line 14)				_	
	Deficient / (E					(Col. (H), Line 22 +								
24	ADIT - Accou	int 190				Line 23)		-	(Col. (M), Line 22 +	Line 23)				
			ccumulated De											
	income raxe	s - Prope	rty (Account N Days in I	-				n of Deficient /	Actual - Proratio	n of Deficier	nt / (Excess)	ADIT Activit	tv (Note B)	
	(A)	(B)	(C)	(D)	(E)	(Excess) ADIT Acti	vity (Note A) (H)	(I)	(J)	(K)	(L)	(M)	
				Total	, ,		Prorated Projected	Prorated Projected			Preserve	Preserve	Preserved Prorated	
Line	Manth	Days	Prorated	Days Per	Proration Amount	Projected	Monthly	Balance	Actual Monthly	Difference Projected	Proration	Proration	Actual	
Line	Month	Per Month	Days Per Month	Future Test	(Column C / Column D)	Monthly Activity	Activity (Column	(Col. G Plus Col. H,	Activity	vs. Actual (Note C)	(Actual vs Projected)	(Actual vs Projected)	Balance (Col. K +	
	_			Period			E x Column	Preceding Balance)		(111110)	(Note D)	(Note E)	Col. L + Col. M,	

							F)							Preceding Balance)
25	Deficient / (Ex ADIT Subject Proration	xcess) to				[Insert Date]		-		[Insert Date]				-
26	Projected / Actual Activity					[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	September				50.00%	-	-	-		-	-	-	-	-
36	October				50.00%	-	-	-		-	-	-	-	-
37	November				50.00%	-	-	-		-	-	-	-	-
38	December				50.00%	-	-	-	-	-	-	-	-	
39	Total (Sum of Lines 27 - 38)					-	-			-	-	-	-	
	Beginning Bal (Excess) ADI	lance - Defic T Not Subjec	cient /			[Insert Date]		-		[Insert Date]				-
40	Proration Beginning Ba	lance - Defic	cient /			(Note F)								
41	(Excess) ADI ⁻ Beginning Bal	T Adjustmen lance -	t			(Col. (H),		-						-
42	Deficient / (Ex ADIT	xcess)				Line 40 + Line 41)		-		(Col. (M), Line 40 +	Line 41)			-
43	Ending Baland ADIT Not Sub	ce - Deficier oject to Prora	at / (Excess) ation			[Insert Date]		-		[Insert Date]				-

44	Ending Baland ADIT Adjustme Ending Baland	ent ce -	ient / (Excess)			(Note F) (Col. (H),							-
45	Deficient / (Exc ADIT	cess)				Line 43 + Line 44)		-	(Col. (M), Line 43 +	Line 44)			-
46	Average Balar adjusted (non- prorated) Prorated Deficient /					([Col. (H), Line 42 + Line 45] /2)		-	([Col. (M), Line 42 + /2)	- Line 45]			-
47	(Excess) ADIT					(Col. (H), Line 38)		-	(Col. (M), Line 38)				-
48	Deficient / (Ex ADIT - Accou					(Col. (H), Line 46 + Line 47)		-	(Col. (M), Line 46 +	Line 47)			-
			ccumulated De										
			Days in F					of Deficient / vity (Note A)	Actual - Proratio	n of Deficier	nt / (Excess)	ADIT Activi	ty (Note B)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M) Preserved
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
_	ADIT Subject				_	[Insert			[Insert Date]				
49	to Proration Projected / Actual Activity					Date] [Insert Date]		-	[Insert Date]				-
50	January												
51	February				50.00%	-	-	-	-	-	-	-	-
52	March				50.00%	-	-	-	-	-	-	-	-
53	April				50.00%	-	-	-	-	-	-	-	-
54 55	May				50.00% 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 Total (Sum		50.00%	-	-		-	-	-	-	
63	of Lines 51 - 62)			-	-		-	-	-	-	
64	(Excess) ADIT Proration Beginning Bala	ance - Deficient / Not Subject to ance - Deficient /		[Insert Date] (Note F)		-	[Insert Date]				-
65 66	(Excess) ADIT Beginning Bala Deficient / (Exc ADIT	ance -		(Col. (H), Line 64 + Line 66)		-	(Col. (M), Line 64 +	Line 66)			-
67	ADIT Not Subj Ending Baland	ee - Deficient / (Excess) ect to Proration ee - Deficient / (Excess)		[Insert Date]		-	[Insert Date]				-
68 69	ADIT Adjustme Ending Baland Deficient / (Ex ADIT	ee -		(Col. (H), Line 67 + Line 68)		-	(Col. (M), Line 67 +	Line 68)			-
70	Average Balar adjusted (non- prorated) Prorated Deficient /	nce as		([Col. (H), Line 66 + Line 69] /2)		-	([Col. (M), Line 66 + /2)	⊦ Line 69]			-
71	(Excess) ADIT			(Col. (H), Line 62)		-	(Col. (M), Line 62)				-
72	Deficient / (E) ADIT - Accou	(cess) nt 283		(Col. (H), Line 70 + Line 71)		-	(Col. (M), Line 70 +	Line 71)			

	Unamortized Deficien	nt / (Excess) ADIT - F	Federal (Projec	ted)
	(A)	(B)		(C)
Line	Deficient / (Excess) Deferred Income Taxes	Reference		ojected Balance
		(0 1 (1))		
		(Col. (H),		
73	ADIT - 190	Line 24)	\$	-
		(Col. (H),		
74	ADIT - 282	Line 48)		-
75	ADIT - 283	(Col. (H),		-

Unamortized Deficier	nt / (Excess) ADIT	- Federal (Actual)
(D)	(E)	(F)
Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balance
ADIT -	(Col. (M),	\$
190	Line 24)	-
ADIT -	(Col. (M),	
282	Line 48)	-
ADIT -	(Col. (M),	

State Deficient / (Excess) Deferred Income Taxes

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

	No. 190)		Days in F	Period				of Deficient / vity (Note A)	Actual - Proration	n of Deficier	nt / (Excess)	ADIT Activi	ty (Note B)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
	Deficient / (Ex ADIT Subject					[Insert Date]		_	[Insert Date]				
77	Proration Projected / Actual	ιο				[Insert Date]			[Insert Date]				
78	Activity					Datej							
79	January				50.00%	-	-	-	-	-	-	-	-
80	February				50.00%	-	-	-	-	-	-	-	-
81	March				50.00%	-	-	-	-	-	-	-	-
82	April				50.00%	-	-	_	-	-	-	-	-
83	May				50.00%	-	-	-	-	-	-	-	-
84	June				50.00%	-	-	_	-	-	-	-	-
85	July				50.00%	-	-	-	_	-	-	-	-
86	August				50.00%	_	-	_	_	-	_	_	-
87	September				50.00%	_	-	-	_	_	-	-	-
88	October				50.00%	_	-	_	-	_	-	_	_
89	November				50.00%	_	_	_	_	_	-	-	_
90	December				50.00%	_	_	_	-	_	-	_	_

91	Total (Sum of Lines 79 - 90)					-	-		-	-	-	-	
92	Beginning Ba (Excess) AD Proration	IT Not Sub	ject to			[Insert Date]		-	[Insert Date]				-
93	Beginning Ba (Excess) AD	IT Adjustm				(Note F)		-					-
	Beginning Ba Deficient / (E					(Col. (H), Line 92 +		_					_
94	ADIT					Line 93)			(Col. (M), Line 92 +	Line 93)			
95	ADIT Not Su	bject to Pro				[Insert Date]		-	[Insert Date]				-
96	Ending Balar ADIT Adjustr		ient / (Excess)			(Note F)		_					_
	Ending Balar Deficient / (E	nce -				(Col. (H), Line 95 +							
97	ADIT `	,				Line 96)		-	(Col. (M), Line 95 +	Line 96)			-
98	Average Bala adjusted (noi prorated) Prorated					([Col. (H), Line 94 + Line 97] /2)		-	([Col. (M), Line 94 - /2)	+ Line 97]			-
99	Deficient / (Excess) ADIT					(Col. (H), Line 90)		-	(Col. (M), Line 90				-
100	Deficient / (I ADIT - Acco					(Col. (H), Line 98 + Line 99)		-	(Col. (M), Line 98 +	- Line 99)			-
			ccumulated D										
	IIICOIIIE TAX	ез - 1 торе	Days in					of Deficient / vity (Note A)	Actual - Proratio	n of Deficier	nt / (Excess)	ADIT Activi	ty (Note B)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
404	Deficient / (E ADIT Subjec					[Insert Date]		_	[Insert Date]				-
101 102	Proration Projected /					[Insert			[Insert Date]				

	Actual Activity			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	September		50.00%	-	-	-	-	-	-	-	-
112	October		50.00%	-	-	-	-	-	-	-	-
113	November		50.00%	-	-	-	-	-	-	-	-
114	December		50.00%	-	-		-	-	_	-	
115	Total (Sum of Lines 103 - 114)			-	-		-	-	-	-	
116 117	(Excess) ADIT Proration	ance - Deficient / Not Subject to ance - Deficient / Adjustment		[Insert Date] (Note F)		-	[Insert Date]				-
118	Beginning Bala Deficient / (Ex ADIT	ance - cess)		(Col. (H), Line 116 + Line 117)		-	(Col. (M), Line 116	+ Line 117)			-
119 120	ADIT Not Subj	ce - Deficient / (Excess) ject to Proration ce - Deficient / (Excess) ent		[Insert Date] (Note F)		-	[Insert Date]				-
121	Ending Baland Deficient / (Exc ADIT	ce -		(Col. (H), Line 119 + Line 120)		-	(Col. (M), Line 119	+ Line 120)			-
122 123	Average Balar adjusted (non- prorated) Prorated			([Col. (H), L Line 121] /2 (Col. (H),	Line 118 + 2)	-	([Col. (M), Line 118 121] /2) (Col. (M), Line	+ Line			-

	Deficient / (Excess) ADIT					Line 114)		-	114)				-
124	Deficient / (E ADIT - Accou					(Col. (H), Line 122 + Line 123)		-	(Col. (M), Line 122	+ Line 123)			-
			ccumulated De										
		<u> </u>	Days in F					of Deficient / vity (Note A)	Actual - Proration	n of Deficier	nt / (Excess)	ADIT Activi	ty (Note B)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
125	ADIT Subject to Proration Projected /					[Insert Date]		-	[Insert Date]				
126	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	September				50.00%	-	-	-	-	-	-	-	-
136	October				50.00%	-	-	-	-	-	-	-	-
137	November				50.00%	-	-	-	-	-	-	-	-
138	December				50.00%	-		-	-	-	-	-	_
139	Total (Sum												

	of Lines 127 - 138)					-		
140	Beginning Balance - Do (Excess) ADIT Not Sub Proration Beginning Balance - Do	oject to eficient /		[Insert Date]	-	[Insert Date]		-
141	(Excess) ADIT Adjustm	nent		(Col. (H),	-			-
142	Beginning Balance - Deficient / (Excess) ADIT			Line 140 + Line 141)	-	(Col. (M), Line 140	+ Line 141)	-
143	Ending Balance - Defice ADIT Not Subject to Pre	oration		[Insert Date]	-	[Insert Date]		-
144	ADIT Adjustment			(Col. (H),	-			-
145	Ending Balance - Deficient / (Excess) ADIT			Line 143 + Line 144)	-	(Col. (M), Line 143	+ Line 144)	-
146	Average Balance as adjusted (non- prorated) Prorated			([Col. (H), Line 142 + Line 145] /2)	-	([Col. (M), Line 142 145] /2)	+ Line	-
147	Deficient / (Excess) ADIT			(Col. (H), Line 138)	-	(Col. (M), Line 138)		-
148	Deficient / (Excess) ADIT - Account 283			(Col. (H), Line 146 + Line 147)	-	(Col. (M), Line 146	+ Line 147)	-
		ADIT OU	(D. 1. (. 1)					
	(A)	nt / (Excess) ADIT - State (B)	e (Projected) (C)	Unamortized Deficie (D)	nt / (Excess) ADIT (E)	- State (Actual) (F)		
Line	Deficient / (Excess) Deferred Income Taxes	Reference	EOY Balance	Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balance		
149	ADIT - 190	(Col. (H), Line 100) (Col. (H),	\$ -	ADIT - 190 ADIT -	(Col. (M), Line 100) (Col. (M),	\$ -		
150	ADIT - 282	Line 124)	-	282	Line 124)	-		
151	ADIT - 283	(Col. (H), Line 146)	-	ADIT - 283	(Col. (M), Line 146)	-		
152	Unamortized Deficient / (Excess) ADIT - State	(Entered in ATT H- 1A, Line 41b)	\$ -	Unamortized Deficient / (Excess) ADIT - State	(Entered in ATT H-1A, Line 41b)			

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

Rate Year

Projected Activity

Check

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

Notes

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

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

Federal Deficient / (Excess) Deferred Income Taxes Tax Cuts and Jobs Act of 2017 (A) (C) (D) (F) (B) (E) (G) [Insert Date] [Insert Date] Amortization **Deficient / (Excess) Deferred Income Taxes** December 31, 2017 Line Notes Fixed Period ADIT BOY EOY **Current Year** Deficient / (Excess) Amortization Balance Balance **Unprotected Non-Property** 2 ADIT - 190 (Note A) 4 Years 3 ADIT - 281 (Note A) 4 Years ADIT - 282 (Note A) 4 Years 5 ADIT - 283 (Note A) 4 Years 6 \$ \$ Subtotal - Deficient / (Excess) ADIT **Unprotected Property** 8 ADIT - 190 (Note A) 5 Years ADIT - 281 9 (Note A) 5 Years 10 ADIT - 282 (Note A) 5 Years ADIT - 283 5 Years 11 (Note A) \$ 12 Subtotal - Deficient / (Excess) ADIT 13 **Protected Property** 14 ADIT - 190 ARAM (Note A) 15 ADIT - 281 (Note A) ARAM 16 ADIT - 282 (Note A) ARAM ADIT - 283 17 (Note A) ARAM 18 Subtotal - Deficient / (Excess) ADIT \$ \$ 19 Total - Deficient / (Excess) ADIT

Tax Reform Act of 1986

	(A)	(B)	(C)		(D)		(E)	(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization	Septemb	er 30, 2018	[Insert Da	ate]		[Insert	Date]
			Fixed Period		ADIT nt / (Excess)		BOY alance	rrent Year nortization		EOY Balance
20	Protected Property									
21	ADIT - 190	(Note B)	ARAM	\$	-	\$	-	\$ -	\$	-
22	ADIT - 281	(Note B)	ARAM		-		-	-		-
23	ADIT - 282	(Note B)	ARAM							-
24	ADIT - 283	(Note B)	ARAM		-		-	-		-
25	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$ -	\$	-
26	Total - Deficient / (Excess) ADIT			\$	-	\$	-	\$ -	\$	-
		T.1.5.1.15	· · · // · · · · · · · · · · · · · · ·							
		lotal Federal De	ficient / (Excess) Def	errea incom	ne raxes					
	(A)	(B)	(C)		(D)		(E)	(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization			[Insert Da	ate]		[Insert	Date]
20	Donolone, (Excess) Dolon ou mosmo Tuxos	Notes	Fixed Period		ADIT nt / (Excess)		BOY alance	rrent Year nortization		EOY Balance
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			·	-	·	-	-		_
36	ADIT - 282				-		-	-		-
37	ADIT - 283				-		-	-		-
38	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$ -	\$	-
39	Protected Property									
40	ADIT - 190			\$	-	\$	-	\$ -	\$	-
41	ADIT - 281				-		-	-		-
42	ADIT - 282				-		-			
43	ADIT - 283				_		_	_		_

44	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
45	Total - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
		Total Fodoral Defin	piont / (Evagos) Def	orrod Incomo Tovos			
		Total Federal Delic	cient / (Excess) Dete	erred Income Taxes			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		[Insert Date]		[Insert Date]
				ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
46	ADIT - 190			\$ -	\$ -	\$ -	\$ -
47 48	ADIT - 281 ADIT - 282				-	-	-
49	ADIT - 283			- -	-	-	-
50	Total - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
51	Tax Gross-Up Factor	ATT H-1A, Line 132b		1.00	1.00	1.00	1.00
52	Regulatory Asset / (Liability)			\$ -	\$ -	\$ -	\$ -
	(A)	Federal Incom	ne Tax Regulatory A (C)	sset / (Liability) (D)	(E)	(F)	(G)
	• • • • • • • • • • • • • • • • • • • •	,	. ,	` ,	[Insert Date]	` ,	[Insert Date]
Line	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
53 54	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$ - -	\$ -	\$ - -	\$ -
55	Total - Transmission Regulatory Asset / (Liability)			\$ -	\$ -	\$ -	\$ -
		State Deficient	t / (Excess) Deferred	d Income Taxes			
		S	tate Tax Rate Chan	ge			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization		[Insert Date]		[Insert Date]
			Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance

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

		Total State Det	ficient / (Excess) Defe	rred Income	Taxes					
	(A)	(B)	(C)		(D)		(E)	(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization			[Insert Da	ate]		[Insert [Date]
	Zonolone (Zacoco, Zonolnou meeme runee	110100	Fixed Period		ADIT nt / (Excess)		BOY alance	rent Year ortization		EOY Balance
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	ADIT - 282				-		-	-		-

85	ADIT - 283				-		-		-		-
86	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	
87	Protected Property										
88	ADIT - 190			\$	_	\$	_	\$	_	\$	_
89	ADIT - 281			Ψ	_	Ψ	<u>-</u>	Ψ	_	Ψ	_
90	ADIT - 282				_		<u>-</u>		_		_
91	ADIT - 283				-		-		-		-
92	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
93	Total - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	<u>-</u>
		Total State	Deficient / (Excess	s) Deferred Inc	come Taxes						
	(A)	(B)	(C)	(1	D)		(E)		(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization			[Insert D	ate]			[Insert D	ate]
20	Denoisin (Execce) Deterred income Taxes	110.00	Fixed Period		DIT / (Excess)		BOY Balance		ent Year rtization		EOY alance
94	ADIT - 190			\$	_	\$	_	\$	-	\$	_
95	ADIT - 281			Ψ	_	Ψ	<u>-</u>	Ψ	_	Ψ	_
96	ADIT - 282				_		_		_		_
97	ADIT - 283				-		-		-		-
98	Total - Deficient / (Excess) ADIT			\$	<u> </u>	\$	<u>-</u>	\$	-	\$	
99	Tax Gross-Up Factor	ATT H-1A, Line 132b			1.00		1.00		1.00		1.00
100	Regulatory Asset / (Liability)			\$	-	\$	-	\$	-	\$	-
		State I	ncome Tax Regulat	tory Asset / (L	_iability)						
	(A)	(B)	(C)	(I	D)		(E)		(F)		(G)
	-					[Insert D	ate]			[Insert D	ate]
Line	Regulatory Assets / (Liabilities)	Notes		AΓ	DIT		BOY	Curr	ent Year		EOY
		<u> </u>			/ (Excess)	E	Balance		rtization		alance
101	Account 182.3 (Other Regulatory Assets)			\$	-	\$	-	\$	-	\$	-
102	Account 254 (Other Regulatory Liabilities)				-		-		-		-
103	Total - Transmission Regulatory Asset / (Liability)			\$	-	\$	-	\$	-	\$	-

	Federal and	l State Income Tax Regula	tory Asset / (Liabili	y) related to l	Excess / Defic	cient Deferre	ed Income Ta	axes			
	(A)	(B)	(C)		(D)		(E)		(F)		(G)
Lino	Regulatory Assets / (Liabilities)	Notes				[Insert Da	nte]			[Insert D	oate]
Line Re	Regulatory Assets / (Liabilities)	Notes			ADIT nt / (Excess)		BOY alance	_	ent Year rtization		EOY alance
104 105	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$	-	\$	-	\$	-	\$	-
106	Total - Transmission Regulatory Asset / (Liability)			\$		\$	<u>-</u>		_	\$	

Instructions

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

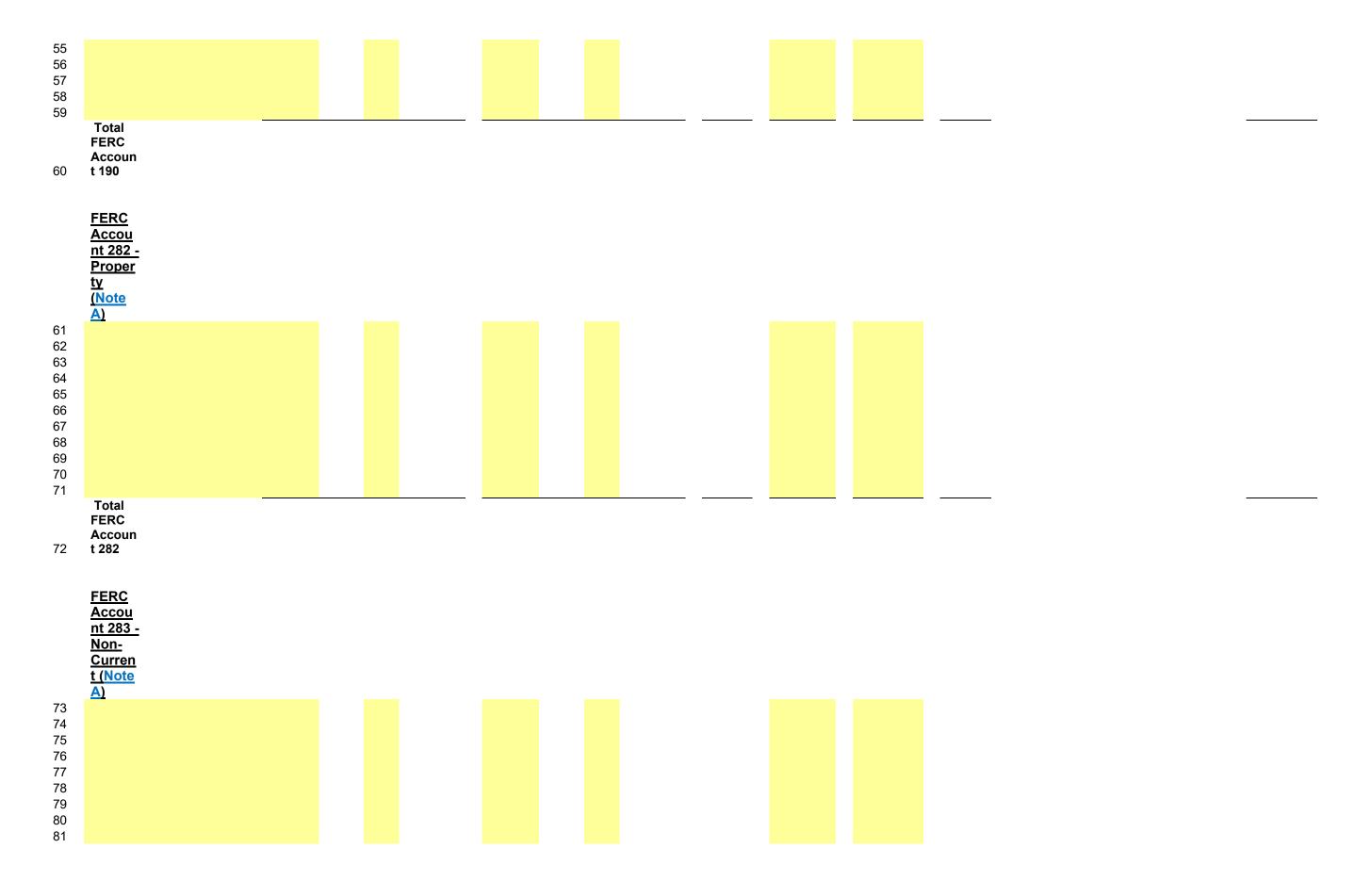
Notes

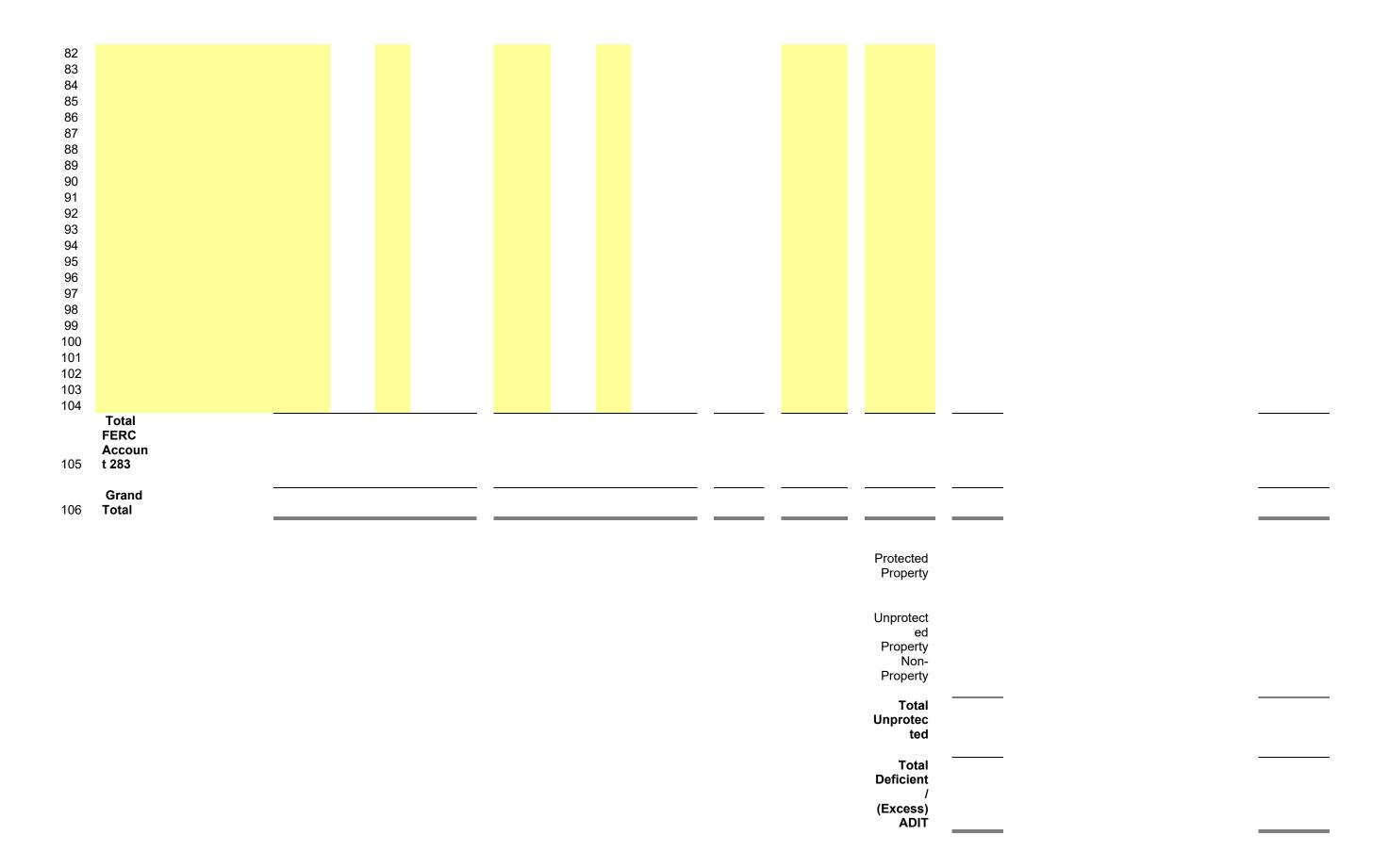
- Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property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

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

											ax (Cuts	s and	d Jobs A	ct of 2017	7						
					- Pre f				ADIT (De	- Post					Deficien	t / (Excess) [Deferred Ir	ncome Taxe	es (Decembe	r 31, 2017)		
Line	Detaile d Descrip tion	Descript ion	Categ ory	Federa I Gross Timing Differe nce	Fede ral	Sta te ADI T	FI T on SI T	Tot al AD IT	Federa I Gross Timing Differe nce	Fede ral	Sta te ADI T	FI T on SI T	Tot al AD IT	Rate Chan ge Defer red Tax Impac t	Non- Recover able	Income Tax Regulat ory Asset / Liability Deferred Taxes	Defici ent / (Exce ss) ADIT Balan ce	Jurisdic tion Allocato r	Electric Transmis sion	Alloca tor (Note B)	Transmis sion Allocated	FERC Acco unt
	(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35 %	(H) = (E) + (F) + (G)	(1)	(J) = (I) * 21%	(K)	(L) = (K) * 21 %	(M) = (J) + (K) + (L)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)
	FERC Accoun t 190 - Non- Current (Note A)																					
1 2 3 4	_																					

_					
5					
6					
7					
0					
8					
5 6 7 8 9					
10					
11					
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52 53 54					
54					





S

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 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.

Not es

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.

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

Attachment 2 - Taxes Other Than Income Worksheet

Other Tax	res	Page 263 Col (i)	Allocator	Allocated Amount
Plant	Related		Gross Plant Allocator	
1 2 3 4				
•	Plant Related	0	0.0000%	0
Labo r 5 6	r Related		Wages & Salary Allocator	
	Labor Related	0	0.0000%	0
Other	Included		Gross Plant Allocator	
Total	Other Included	0	0.0000%	0
Total	Included			0
	Excluded			
8 9 10				
11	Total "Other" Taxes (included on p. 263)			
12	Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)			
13	Difference	-		
Criter A	oia for Allocation: Other taxes that are incurred through ownership of plant including transmission plant will be allocated bas Allocator. If the taxes are 100% recovered at retail they will not be included			

- Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail they will not be included

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

Attachment 3 - Revenue Credit Workpaper

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

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 173 of Appendix A.

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

- Note 3: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and 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.
- 17 Amount offset in line 4 above
- 18 Total Account 454, 456 and 456.1
- 19 Note 3: SECA revenues booked in Account 447.

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Attachment 3a – Revenue Credit Workpaper

<u>Ln</u>	Item	<u>-</u>	Revenue Category 1	Revenue Category 2	Revenue Category 3	Revenue Category 4	Revenue Category 5
1	Incremental Expenses						
2	Functionalized Operating Expenses		-		-	-	-
3	Functionalized Taxes Other Than Income Taxes	+	-	-	-	-	-
4	Total Functionalized Expenses		-	-	-	-	-
5	Functional Allocator	×	1.0000	1.0000	1.0000	1.0000	1.0000
6	Allocated Functional Expenses		-	-	-	-	-
7	Administrative & General Expenses (Labor)		-	-	-	-	-
8	Labor-related Taxes Other Than Income Taxes	+	-	-	-	-	-
9	Total Labor-related Expenses		-	-	-	-	-
10	Wages and Salaries Allocator	×	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
11	Allocated Labor-related Expenses		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
12	Property Insurance		-	-	_	_	_
13	Plant-related Taxes Other Than Income Taxes	+	-	-	-	-	-
14	Total Plant-related Expenses		-	-	-	-	-
15	Gross Plant Allocator	×	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
16	Allocated Plant-related Expenses		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
17	Customer Incremental Expenses (Ln 6 + Ln 11 + Ln 16)		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
18	Gross Revenues			-	-	-	-
19	Total Non-Recovered Expenses		-	-	-	-	-
20	Total Recovered Expenses (Ln 4 + Ln 9 + Ln 14)						
21	Pre-tax Net Revenue for Sharing (minimum of zero)		-	-	-	-	-
22	Utility Pre-Tax Allocation Factor	×	0.5000	0.5000	0.5000	0.5000	0.5000
23	Pre-Tax Utility Allocation (Ln 21 × Ln 22)		-	-	-	-	-
24	Composite Tax Rate	×	<u> </u>		<u> </u>		
25	State and Federal Income Taxes (Ln 23 × Ln 24)		-	-	-	-	-
26	Customer Net Revenue Share (Ln 21 – Ln 23)		-	-	-	-	-
27	Minimum Customer Revenue Credit (Ln 17)	+ _	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
28	Total Customer Revenue Credit (Ln 26 + Ln 27)		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

29	Sum of Customer Credits (Sum of Ln 28)	#DIV/0!		
30	Post-Tax Utility Share (Ln 21 – Ln 25 – Ln 26)	-		
31	Sum of Utility Share (Sum of Ln 30)	-		
32	Federal Tax Rate	-	=	FIT
33	State Tax Rate	-	=	SIT
34	Percent of FIT deductible for SIT	-	=	p
35	Composite Tax Rate	-	=	CTR = 1 - ((1-SIT)*(1-FIT))/(1-(SIT*FIT*p))
36	Customer % of Post-tax Revenues	0.5000	=	CUSTP
37	Customer to Utility Post-tax Ratio	1.0000	=	CUSTR = 1/((1-CUSTP)/CUSTP)
38	Utility Pre-Tax Allocation Factor	0.5000	=	1/(1+CUSTR-(CTR*CUSTR))
39	Functional Allocator	1.0000	=	FA
40	Wages and Salaries Allocator	#DIV/0!	=	WS
41	Gross Plant Allocator	#DIV/0!	=	GP

Notes

Revenue Categories are those defined in *Pacific Gas & Electric Company*, 90 FERC ¶ 61,314 and *Pacific Gas & Electric Company*, 121 FERC ¶ 61,174: (1) right-of-way leases and lease for space on transmission facilities for telecommunications or to provide outdoor lighting or advertising; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming; grazing; nurseries; outdoor lighting; outdoor advertising; storage facilities (vehicle, material, container, and self-storage); environmental mitigation; parks and recreation; private recreation; specialized usage and other compatible uses; and opportunities to sell or trade oil, mineral, and excess water rights; (4) licenses of intellectual property and other propriety software developed by the utility or for the utility by a third party to interested parties relating to its transmission function; and (5) transmission maintenance and consulting services, including transformer repairs, rentals, and sales; transmission system engineering, planning, training, and environmental consulting; and marketing services for third-party owned poles.

^{2 &}quot;Total Non-Recovered Expenses" are incremental expenses that are recorded to FERC Accounts that are not included for recovery in the formula rate template.

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Return and Taxes with 100 Basis Point increase in ROE

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

	Income Tax Rates				
128	FIT=Federal Income Tax Rate		(Note I from ATT H-1A)		
129	SIT=State Income Tax Rate or Composite		(Note I from ATT H-1A)		
400		(percent of federal income tax deductible for			
130	p	state purposes) T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT *			
131	Т	p)} =			
132a	T/ (1-T)	P7)			
132b	Tax Gross-Up Factor	1*1/(1-T)			
	ITC Adjustment		(Note V from ATT H-1A)		
133	Investment Tax Credit Amortization		enter negative	Attachment 1B - ADIT	
134	Tax Gross-Up Factor		Ğ	(Line 132b)	
135	ITC Adjustment Allocated to Transmission			[Line 133 *134 *135]	
100	Other Income Tax Adjustment			[Ellic 100 104 100]	
	Tax Adjustment for AFUDC Equity Component of				
136a	Transmission Depreciation Expense		(Note T from ATT H-1A)	Attachment 5, Line 136a	
	Amortization Deficient / (Excess) Deferred Taxes		,		
136b	(Federal) - Transmission Component		(Note T from ATT H-1A)	Attachment 5, Line 136b	
	Amortization Deficient / (Excess) Deferred Taxes				
136c	(State) - Transmission Component		(Note T from ATT H-1A)	Attachment 5, Line 136c	
	Amortization of Other Flow-Through Items -				
136d	Transmission Component		(Note T from ATT H-1A)	Attachment 5, Line 136d	
400-	Other Income Tax Adjustments - Expense /			(Line 136a+136b + 136c +	
	(Benefit)			136d)	
136e	,			,	
136f	Tax Gross-Up Factor			(Line 132b)	

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

Atlantic City Electric Company Attachment 5 - Cost Support

Electric / Non-electric Cost Support

	etile / 110ii ezectile Cost Support			Form 1	Electric	Non-electric	
	Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and In	istructions	Amount	Portion	Portion	Details
	Plant Allocation Factors						
10			p200.21c (See Attachment 9,				
	Accumulated Intangible Amortization	(Note A)	column h) p356 (See				
11	Accumulated Common Amortization - Electric	(Note A)	Attachment 9, column i) p356 (See				
	Accumulated Common Plant Depreciation -	Q7	Attachment 9,				
12	Electric	(Note A)	column g)				
	Plant In Service						
24	Common Plant (Electric Only)	(Notes A & B)	p356 (See Attachment 9, column d)				
	Accumulated Deferred Income Taxes Accumulated Investment Tax Credit Account	(Notes A &	p266.h (See				
41	No. 255	() () () () () () () () () () () () () (Attachment 1B)				
	Materials and Supplies						
			p227.6c & 16.c (See				
47	Undistributed Stores Exp	(Note A)	Attachment 9, column e)				
65	Allocated General & Common Expenses Plus Transmission Lease Payments	(Note A)	p200.3.c				
67	Common Plant O&M	(Note A)	p356				

Transmission / Non-transmission Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #	s and Instructions	Form 1 Amount	Transmission Related	Non-transmission Related	Details
28	Plant Held for Future Use (Including Land) (No	p214(See Attachment 9, column c)				

CWIP & Expensed Lease Worksheet

	Attachment A Line #s, Descriptions, Notes, For	m 1 Page #s and Ir	structions	Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
	Plant Allocation Factors					1	_ 0.0000
			p207.104g (See Attachment 9A,				
6	Electric Plant in Service	(Note B)	column b)				
	Plant In Service						
			p207.58.g (See Attachment 9,				
19	Transmission Plant In Service	(Note B)	column b) p356 (See				
		(Notes A &	Attachment 9,				
24	Common Plant (Electric Only)	B)	column d)				
	Accumulated Depreciation						
			p219.25.c (See Attachment 9,				
30	Transmission Accumulated Depreciation	(Note B)	column e)				

EPRI Dues Cost Support



	Attachment A Line #s, Descriptions	, Notes, Form 1 Page #s and Instruct	tions	Form 1 Amount	EPRI Dues	Details
	Allocated General & Common Exper	nses				
73	Less EPRI Dues	(Note D) p35	52-353			

Regulatory	Evnense	Related to	Transmission	Cost Support

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

Safety Related Advertising Cost Support

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

MultiState Workpaper

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

Education and Out Reach Cost Support

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

Excluded Plant Cost Support

Exclude	d Plant Cost Support			
Attachm	ent A Line#s, Descriptions, Notes, Form 1 Page #s	and Instructions	Excluded Transmission Facilities	Description of the Facilities
Adjustm	ent to Remove Revenue Requirements Associated v	ith Excluded Transmission Facilities		
149	Excluded Transmission Facilities	(Note M) Attachment 5		
	Instructions:		Enter \$	
	Remove all investment below 69 kV or generator st	ep up transformers included in transmission plant in service		
1	that			
	are not a result of the RTEP Process			
	If unable to determine the investment below 69kV in	a substation with investment of 69 kV and higher as well as		
2	below 69 kV,		Or	
	the following formula will be used:	Example	Enter \$	
А	Total investment in substation	1,000,000		
1	Identifiable investment in Transmission (provide	1,000,000		
В		500,000		
	Identifiable investment in Distribution (provide	200,000		
C		400,000		
	Amount to be excluded $(A \times (C / (B + C)))$	444,444		
1 "	Almount to be excluded (MA (C / (B + C)))	1119111		Add more lines if
		Total		necessary
		10001	1	necessary

Page 70

4 Transmission Related 4 Account Reserves \mathbf{E} **Current and Long-Term Portions** recorded in FERC Accounts (242, 232, 253, 228.1, 228.2, 228.3, & 228.4) and the accrued portions 1 A e a A 0 of below items that have not yet been transferred to trusts, Y M escrow accounts or restricted accounts, but are still in general a n accounts as of year-end and therefore available to Company. e 1 A v 1 A s o 1 e o 1 c 1 s c 1 A a o A a o o a b c v e e g e t e m r m t c m t c r n r a A o o a o o a e a a c r M u u s b b b e g urturt i v i anl teeere n) e n) e 0 e D D D D D ΙI ΙI V V V V 0 0 0 0 0 Attach ment Transmission Related H-1A, Account Reserves Monthly Balance Note: The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserve will be included on lines above. The allocators in Col. (g) and Col. (m) will be the same allocators used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset

by another balance sheet account.

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Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Description of the Prepayments
4 5 Prepayments		
	D e c c e m b E r n d P of r S Y i F e e ea o J e A p O r Al r a b M u t c N D loc n r a A g e t o ec Al ati Y u u r p J J u m o ve e lo on e a a c r M u u s b b m m ca Fa a r r h i a n l t e e b b to ct r y y u l y e y r r er er r or	The December beginning year and end of year balances shall tie to DPL's FERC Form 1, Page 111, Line 57 — Prepayments. For the months of January through November, the prepayment balances shall represent actual balances on DPL's books and records
p.11 1, Prepayments I.57	#D La IV/ bo 0! r	
Prepaid Pensions if not included in Prepayments	#D La IV/ bo 0! r	Prepaid Pension is recorded in FERC account 186 (see FERC Form 1 page 233).
	# # # # # # # # # # # # # # # # # # #	
Total Monthly Balance Included in Rates	U U U U U U U U U U L L E E E E E E E E E E U U !!!!!!!!!!!!!!!	Attachment 9, line 17-29, column f

Depreciation & Amortization - Cost Support

Attachment A Line #s, Descriptions and Notes

A Transmission Depreciation Expense

General Depreciation



8		
8	Intangible Amortization	
9		
2	Common Depreciation - Electric Only	
9		
3	Common Amortization - Electric Only	

			Transmission			
			Depreciation		Tax Rate from Tax Rate from	Amount to
			Transmission Depreciati	on	Attachment H-1A,	Attachment H-1A,
ne	Component Descriptions	Instruction References	Expense Amount		Line 131	Line 136e
	-					
а	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	Instr. 1, 2, 3 below	\$	X		=
	Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component					
b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	Instr. 4 below				
С	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	Instr. 4 below				
6d	Amortization of Other Flow-Through Items - Transmission Component	Instr. 5 below				
Se	Total Other Income Tax Adjustments - Expense / (Benefit)					
	et al, and at least every five years thereafter, ACE will file an FPA Section 205 rate proceeding to revise its depreciat submitted an FPA Section 205 rate filing that addresses its depreciation rates in the prior five years).					
t.	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.					
st.	"AFUDC-Equity" category reflects the nondeductible component of depreciation expense related to the capitalized ex- Construction (AFUDC).	quity portion of Allowance for Funds Used During				
st.	Upon enactment of changes in tax law, accumulated deferred income taxes are re-measured and adjusted in the Cor (excess) accumulated deferred income taxes (ADIT). Such deficient or (excess) ADIT attributed to the transmission calculated in the calendar year in which the deficient or (excess) amount was measured and recorded for financial re	mpany's books of account, resulting in deficient or function will be based upon tax records and				

Inst.

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

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

Inst. 6

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

Atlantic City Electric Company

Attachment 5a - Allocations of Costs to Affiliates

Atlantic City Electric Company

Attachment 5b - Allocations of EBSC Costs to Affiliates

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

	(1)	(2)	(3)	(4)
		Attachment H-1A		
Line		Page, Line, Col.	Transmission	Allocator
No.				
1	Gross Transmission Plant - Total	Attach 9, line 16, column b	-	
2	Net Transmission Plant - Total	Attach 9, line 16, column j	-	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach H-1A, line 85	#DIV/0!	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	-	-
	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE			
5	Total G, I & C Depreciation Expense	Attach H-1A,plus 91plus line 96	#DIV/0!	
6	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	#DIV/0!	#DIV/0!
		,		
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach H-1A, line 99	#DIV/0!	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	#DIV/0!	#DIV/0!
9	Less Revenue Credits (Enter As Negative)	Attach H-1A, line 154	-	
10	Annual Allocation Factor Revenue Credits	(line 9 divided by line 1 col 3)	-	-
				(IDXX/01
11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		#DIV/0!
	INCOME TAXES			
12	Total Income Taxes	Attach H-1A, line 138	#DIV/0!	
13	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	-	-
	RETURN			
14	Return on Rate Base	Attach H-1A, line 145	#DIV/0!	
15	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)	-	-
17		6 62 12 145		
16	Annual Allocation Factor for Return	Sum of line 13 and 15	-	-

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

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

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

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

Note

Letter

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

Attachment 6A True-Up Atlantic City Electric Company

			Revenue Require	ement Projected		Actual Revenue				
1	Rate Year being Trued-Up		For Rat	e Year	Revenue Received ³	Requirement	Annual True-Up Calc	ulation		
2	A	В	C	D	E	F	G	Н	ī	J
	Α	Б	C	% of	L	1	J	11	1	J
			Projected	Total	Revenue	Actual	Net		Interest	
			Net Revenue	Revenue	Received	Net Revenue	Under/(Over)	Prior Period	Income	Total True-Up
	All True-Up Items	PJM Project Number	Requirement ¹	Requirement	(E, Line 2) x (D)	Requirement ²	Collection (F)-(E)	Adjustment ⁵	(Expense) ⁴	(G) + (H) + (I)
3	All revenue requirements excluding projects and adjustments	N/A								
3a	J									
3b										
3c 3d										
3e										
3f										
3g 3h										
3i										
3j										
3k 31										
3m										
3n										
30										
3p 3q										
3r										
	Total Annual Revenue									
4	Requirements (Note A)		-	-	-	-	-		-	-
	. , ,					Monthly Interest Rate				

Interest Income (Expense)

Notes:

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

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

 Column D, lines 3 are sourced from the projected revenue requirement for the year at issue.
- 4) Interest from Attachment 6.

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

Attachment 6A True-Up Atlantic City Electric Company

Prior Period Adjustments

	(a)	(b)	(c)	(d)
	Prior Period Adjustments	Amount	Interest	Total
	(Note B)	In Dollars	Note B	Col. (b) + Col. (c)
5	-	-	-	-

TO calculates NITS revenues, net of true-ups, received in calendar Year 1 (e.g., 2018)

7 8 9 10 11	Jan-May (Year 1) June-Dec (Year 1)	(A) PJM Billed Revenue Earned	(B) True-up	(C) = (A) - (B) Annual Revenue Earned (net of true-ups)
12	TO calculates Reconciliation Revenues for Year 1 (e.g.	2018) by populating template with Year 1 actuals.		
13	.lan-Dec (Year 1)			_

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

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

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

[A]

#DIV/0!

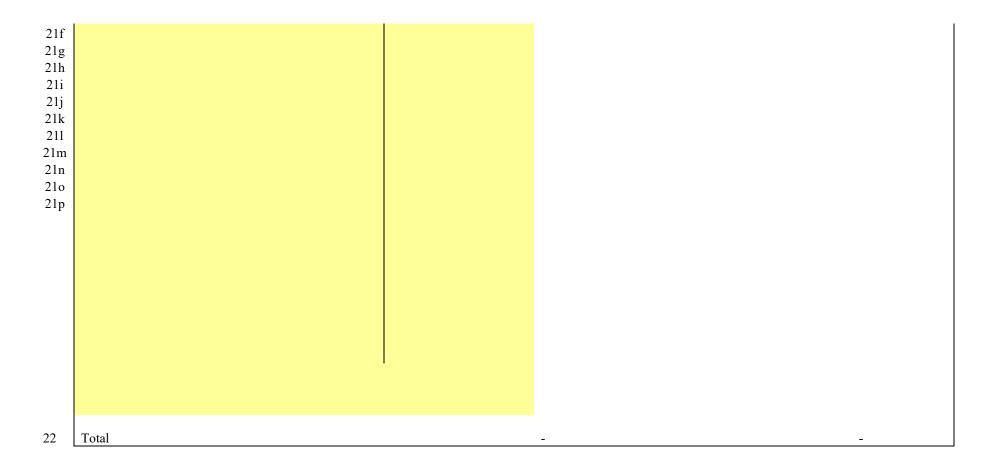
FERC Monthly Month (Note A) Interest Rate January February March April May June July August September 10 October 11 November 12 December 13 January 14 February 15 March 16 April 17 May

Note A:

Average of lines 1-17 above

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

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



Attachment 7 - Transmission Enhancement Charge Worksheet New Plant Carrying Charge Fixed Charge Rate (FCR) if not a CIAC Formula Line Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge per 100 Basis Point in ROE without 160 167 Depreciation FCR if a CIAC Net Plant Carrying Charge without Depreciation, Return, nor Income 161 The FCR resulting from Formula in a given year is used for that year only.

Therefore actual revenues collected in a year do not change based on cost data for subsequent years The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%. 11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No" Useful life of project "Yes" if the customer has Schedule 12 Life (Yes or No) paid a lump sum payment in the amount of the investment on line 18, 14 Otherwise "No" CIAC (Yes or No) Input the allowed ROE 15 Incentive From line 4 above if "No" on Increased ROE (Basis Points) line 14 and From line 8 above if "Yes" on line 14 Line 6 times line 15 divided Base FCR 17 by 100 basis points Columns A, B or C from FCR for This Project may be weighted average of small projects Line 18 divided by line 13 From Columns H, I or J from Annual Depreciation Exp 20 Attachment 6 Month In Service or Month for CWIP 21 223 24 256 27 28 30 31 32 33 33 34 40 41 42 43 44 45 50 51 51 55 66 61 62 Base W Inc Base W Inc

			Depreciatio										Reven	Beginni	Depreciati	Endin	Reven		Incentive	Revenue
	Invest Yr	Beginning	n	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	ue	ng	on	g	ue	Total	Charged	Credit
lase FCR	2008																	\$ -		\$
V Increased ROE	2008				-	-	-											\$	\$	
lase FCR	2009																	\$		\$
V Increased ROE	2009																	\$	\$	
lase FCR	2010																	\$		\$
V Increased ROE	2010																	\$	\$	
lase FCR	2011																	\$		\$
V Increased ROE	2011																	\$	\$	
lase FCR	2012						-											\$		\$
V Increased ROE	2012																	\$	\$	
lase FCR	2013																	\$		\$
V Increased ROE	2013						-											\$	\$	
lase FCR	2014																	\$		\$
V Increased ROE	2014						-											\$	\$	
lase FCR	2015						-											\$		\$
V Increased ROE	2015																	\$	\$	
lase FCR	2016					-	-											\$		\$
V Increased ROE	2016																	\$	\$	
lase FCR	2017					-	-											\$		\$
V Increased ROE	2017					-	-											\$	\$	
ase FCR	2018					-	-											\$		\$
V Increased ROE	2018					-	-											\$	\$	
ase FCR	2019					-	-											\$		\$
V Increased ROE	2019																	\$	\$	
ase FCR	2020					-	-											\$		\$
V Increased ROE	2020						-											\$	\$	
ase FCR	2091																	\$		\$
V Increased ROE	2091						-											\$	\$	
ase FCR	2022																	\$		\$
V Increased ROE	2022						-											\$	\$	
ase FCR	2023					-	-											\$		\$
V Increased ROE	2023	-			-	-	-				-			-				\$	\$	
ase FCR	2024					-	-											\$		\$
V Increased ROE	2024				-	-	-							-				\$	\$	
ase FCR	2025				-	-	-							-				\$	_	\$
V Increased ROE	2025	-																\$	\$	•
lase FCR	2026	-				-	-			-				-				\$		\$
V Increased ROE	2026	-				-	-							-				\$	\$	•
lase FCR	2027	-			-	-	-							-				\$		\$
V Increased ROE	2027																		\$	•
																			•	\$
			••••			****													\$	

Atlantic City Electric Company

Attachment 8 - Company Exhibit - Securitization Workpaper

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

Atlantic City Electric Company Attachment 9 – Rate Base Worksheet

	(Note G)	Gross Plant II	ı Service		Acc	umulated Depreciation		Accumula	ted Amortization	N	et Plant In Serv	vice
Line	M. 0	T • •	General &	C	Transmission	Consul	C	T.4. 91	G	TP	General &	C
No	Month	Transmission	Intangible	Common		General	Common	Intangible	Common	Transmission	Intangible	Common
	(a) Attachment H-	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)
	1A, Line No:	19	23	24	30	31	12	10	11			
			Projected monthly					Projected				
			balances that are expected to be	Projected monthly balances that are			Projected monthly	monthly balances that	Projected monthly balances that are			
			included in	expected to be			balances that are	are expected to	expected to be			
			207.99.g plus	included in Electric			expected to be	be included in	included in Electric			
		207.50 ' 207.57 B ' 1 11	205.5.g minus	Only, Form No 1,	B : (1 d1 1 1 d)	Projected monthly	included in Electric	200.21c for end	Only, Form No 1,			
		207.58.g minus 207.57.g. Projected monthly balances that are the amounts expected to be	207.98.g for end of year, records	page 356 for end of year, records for	Projected monthly balances that are expected to be included in	balances that are expected to be included in 219.28.c	Only, Form No 1, page 356 for end of	of year, records for other	page 356 for end of year, records for		Col. (c) -	Col. (d) -
		included in 207.58.g for end of year and records	for other months	other months (Note	219.25.c for end of year and	for end of year, records for	year, records for other	months (Note	other months (Note	Col. (b) - Col.	Col. (f) -	Col. (g) -
		for other months (Note E)	(Note E)	E) `	records for other months (Note E)	other months (Note E)	months (Note E)	E) `	E)	(e)	Col. (h)	Col. (i)
	December Prior Year											
2	January											
_	February											
	March											
	April											
	May											
	June											
8	July											
9	August											
	September											
11	October											
12	November											
	December Average of the											
	13 Monthly											
	Balances											
	(Attachment 9A)											
	Less Merger Cost to Achieve											
	(Attachment 10)											
	Average of the											
	13 Monthly Balances Less											
	Merger Cost to											
	Achieve											

Atlantic City Electric Company Attachment 9 – Rate Base Worksheet

Adjustments to Rate Base

Line No	Month	CWIP	PHFU	Matariala 0	Undistributed		Unamortized Regulatory Asset	Account No. 282 Accumulated Deferred Income Taxes (Note C)	Account No. 283 Accumulated Deferred Income Taxes (Note C)	Account No. 190 Accumulated Deferred Income Taxes (Note C)	Account No. 255 Accumulated Deferred Investment Credit
	(a)	CWIP in Rate Base (b)	Plant Held for Future Use (c)	Materials & Supplies (d)	Stores Expense (e)	Prepayments (f)	(g)	(i)	(j)	(k)	(l)
	Attachment H-						(8)	(4)	(1)	()	(-)
	1A, Line No:	43a	28 214 for end of year,	49 227.8. c + 227.5.c (See Att H-1A Note AA) for end of year, records for	47 (227.16.c * Labor Ratio) for end of year, records	45					
	December Prior	(Note B)	records for other months	other months	for other months	(Notes F)	(Notes A)	Attachment 1	Attachment 1	Attachment 1	Attachment 1
17	Year	-	-		-		-				
18	January	-	-		-		-				
19	February	-	-		-		-				
20	March	-	-		-		-				
21	April	-	-		-		-				
22	May	-	-		-		-				
23	June	-	-		-		-				
24	July	-	-		-		-				
25	August	-	-		-		-				
26	September	-	-		-		-				
27	October	-	-		-		-				
28	November	-	-		-		-				
29	December Average of the 13 Monthly Balances (except ADIT - see Attachment	-	_		_		-				
30	1)	_	-	-	-	-	-	-			

Atlantic City Electric Company Attachment 9 - Rate Base Worksheet

Notes:

- A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.
 - Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base;
- B (ii) the CWIP balance ineligible for inclusion in rate base; and
 - (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that monthly debts and credits do not contain entries for AFUDC for each CWIP project in rate base.
- C ADIT and Accumulated Deferred Income Tax Credits are computed using the average of 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.
- From Attachment 5 for the end of year balance and records for other months.
- G In the true-up calculation, actual monthly balance records are used.

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

	(Note A)	Gross Plant In Service			Δς		Gross Plant in Service Less Asset Retirement Obligations						
	(Hote A)		Gross Frant III SCIVIC			As	set Retirement Obligation	General		0103311	and in Service Less	1155ct Remement O	vii Sations
Line No	Month (a) Attachment H-1A, Line No:	Total Plant in Service (b)	Transmission (c)	General & Intangible (d)	Common (e)	Total Plant in Service (f)	Transmission (g)	& Intangible (h)	Common (i)	Total Plant in Service (j)	Transmission (k)	General (l)	Common (m)
		p207.104.g. Projected monthly balances that are the amounts expected to be included in 207.104.g for end of year and records for other months	207.58.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I)	Projected monthly balances that are expected to be included in 207.99.g. plus 205.5.g. for end of year, records for other months (Note E)	Projected monthly balances that are expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note E)	207.57.g. + 207.74.g. + 207.83.g. + 207.98.g. Projected monthly balances that are the amounts expected to be included in 207.57.g. + 207.74.g. + 207.83.g. + 207.98.g. for end of year and records for other months	207.57.g. Projected monthly balances that are the amounts expected to be included in 207.57.g for end of year and records for other months	207.98.g. for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Col. (b) - Col. (f)	Col. (c) - Col. (g)	Col. (d) - Col. (h)	Col. (e) - Col. (i)
1	December Prior Year					-				-	-	-	-
2	January					-				-	-	-	-
3	February					-				-	-	-	-
4	March					-				-	-	-	-
5	April					-				-	-	-	-
6	May					-				-	-	-	-
7	June					-				-	-	-	-
8	July					-				-	-	-	-
9	August					-				-	-	-	-
10	September					-				-	-	-	-
11	October					-				-	-	-	-
12 13	November December					-				-	-	-	-

	Average of the 13													
14	Monthly Balances	-	_	_	_	_	_	_	-	=	_	_	_	

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

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

26	November						-				-	-	
27	December						-				-	-	
	Average of												
	the 13												
	the 13 Monthly												
28	Balances	-	-	_	-		-	=	_	=	_	-	

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

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

Monthly Balances	-	-

Note:

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

Atlantic City Electric Company Attachment 10 – Merger Costs

	O&M Cost To Achieve	(b)	(c)	(d)	()	(
	FERC Account	Total	Allocation to Trans.			T
l	Transmission O&M	Total	Anocation to Trans.			1
2	A&G					
1	Total					
5	1041					
, 5	Depreciation & Amortization Expense Cost To Achieve					
7	FERC Account	Total	Allocation to Trans.			Т
3	General Plant					
)	Intangible Plant					
1	Total					
	Capital Cost To Achieve included in the General and Intangible Plant Gross Plant	General	Intangible			Т
2	December Prior Year					1
3	January					
4	February					
5	March					
6	April					
7	May					
8	June					
9	July					
0	August					
1	September					
2	October					
3	November					
4	December					
5	Average					
	Accumulated Depreciation	General	Intangible			Т
6	December Prior Year					
7	January					
8	February					
9	March					
0	April					
1	May					
2	June					
3	July					
4	August					
5	September					
5	October					
7	November					

Atlantic City Electric Company Attachment 10 – Merger Costs

	(a) Net Plant = Gross Plant Minus	(c) Accumulated I	(d) Denreciatio	(e)	()	(x) Total
		iccumulated I	ocpi centro	n nom abov	·	10111
40	December Prior Year	-	-	-	-	\$ -
41	January	-	-	-	-	\$ -
42	February	-	-	-	-	\$ -
43	March	-	-	-	-	\$ -
44	April	-	-	-	-	\$ -
45	May	-	-	-	-	\$ -
46	June	-	-	-	-	\$ -
47	July	-	-	-	-	\$ -
48	August	-	-	-	-	\$ -
49	September	-	-	-	-	\$ -
50	October	-	-	-	-	\$ -
51	November	-	-	-	-	\$ -
52	December	-	-	-	-	\$ -
53	Average	-	-	-	-	-
	Depreciation (Monthly Change Depreciation from above)	of Accumulate	d			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	_	\$	_

Atlantic City Electric Company Attachment 10 – Merger Costs

(a) (b) Sapital Cost To Achieve included in Total Electric Plant in Service

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

80

Average

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

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

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

Transmission O&M Total -

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

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

(a)

(b)

Total from ATT H-1A Difference

(e)

(d)

(c)

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

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

Atlantic City Electric Company Attachment 12 - Depreciation Rates

(A)	(B)	(C)
Number	Plant Type	Applied Depreciation Rate
	Electric Transmission	
350	Land and Land Rights	-
352	Structures and Improvements	2.22%
353	Station Equipment	2.50%
354	Towers and Fixtures	1.82%
355	Poles and Fixtures	3.03%
356	Overhead Conductors and Devices	2.27%
357	Underground Conduit	2.00%
358	Underground Conductors and Devices	2.56%
359	Roads and Trails	0.00%
	Electric General	
390	Structures and Improvements	1.29%
390.1	Structures and Improvements	2.40%
390.2	Structures and Improvements	3.59%
390.3	Structures and Improvements	2.48%
391	Office Furniture and Equipment	20.00%
391.1	Office Furniture and Equipment	5.00%
392	Transportation Equipment	9.08%
392.1	Transportation Equipment	9.08%
393	Stores Equipment	4.00%
394	Tools, Shop, Garage Equipment	4.00%
394.1	Tools, Shop, Garage Equipment	4.00%
395	Laboratory Equipment	0.00%
396	Power Operated Equipment	0.00%
397.1	Communication Equipment	6.67%
397.2	Communication Equipment	4.78%
398.1	Miscellaneous Equipment	5.01%

Electric Intangible		
Franchises and Consents	0.00%	
Miscellaneous Intangible Plant	-	
2-year plant	50.00%	
3-year plant	33.33%	
4-year plant	25.00%	
5-year plant	20.00%	
7-year plant	14.29%	
10-year plant	10.00%	
12-year plant	8.33%	
15-year plant	6.67%	
	Franchises and Consents Miscellaneous Intangible Plant 2-year plant 3-year plant 4-year plant 5-year plant 10-year plant 112-year plant	

Depreciation and amortization rates as approved by FERC in Docket #

Note:

Exhibit B

Redline OATT Attachment H-1A (ACE's Formula Rate Template)

ATTACHMENT H-1A

lad aal	ula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction
	lls are input cells		
cators	Vages & Salary Allocation Factor		
V	Transmission Wages Expense		p354.21b
	Total Wages Expense Total Wages Expense		p354.28b
2	Less A&G Wages Expense		p354.280 p354.27b
3 4	Total		
			(Line 2 - 3) (Line 1 / 4)
<u>v</u>	Vages & Salary Allocator		(Line 1 / 4)
P	lant Allocation Factors		
	Electric Plant in Service	(Note B)	p207.104g (See Attachment 9A, line 14, column j)
a	Less Merger Costs to Achieve	(5.555 _)	Attachment 10, line 80, column b
u 7	Common Plant In Service - Electric		(Line 24 -24a)
;	Total Plant In Service		(Line 6 - 6a + 7)
,)	Accumulated Depreciation (Total Electric Plant)		p219.29c (See Attachment 9A, line 42, column b)
a	Less Merger Costs to Achieve		Attachment 10, line 39, column b
		(NI-4- A)	
0	Accumulated Intangible Amortization	(Note A)	p200.21c (See Attachment 9, line 14, column h)
)a	Less Merger Costs to Achieve	27	Attachment 9, line 15, column h
1	Accumulated Common Amortization - Electric	(Note A)	p356(See Attachment 9, line 14, column i)
la	Less Merger Costs to Achieve		Attachment 9, line 15, column i
2	Accumulated Common Plant Depreciation - Electric	(Note A)	p356(See Attachment 9, line 14, column g)
2a	Less Merger Costs to Achieve		Attachment 9, line 15, column g
.3	Total Accumulated Depreciation		(Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)
4	Net Plant		(Line 8 - 13)
5	Transmission Gross Plant		(Line 29 - Line 28)
	Fross Plant Allocator		(Line 15 / 8)
_			
7	Transmission Net Plant		(Line 39 - Line 28)
	et Plant Allocator		(Line 17 / 14)
ant Calc	ulations		
	lant In Service		
.9	Transmission Plant In Service	(Note B)	p207.58.g (See Attachment 9, line 14, column b)
9a	Less Merger Costs to Achieve		Attachment 9, line 15, column b
0	This line Intentionally Left Blank		
1	This line Intentionally Left Blank		
1	This line intentionary Een Blank		
	Total Transmission Plant In Service		(Line 19 - 19a)
2			
2	Total Transmission Plant In Service		p205.5.g & p207.99.g(See Attachment 9, line 14, column
2 3	Total Transmission Plant In Service General & Intangible		p205.5.g & p207.99.g(See Attachment 9, line 14, column c)
22 23 3a	Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve	(Notes A & R)	p205.5.g & p207.99.g(See Attachment 9, line 14, column c) Attachment 9, line 15, column c
2 3 3a 4	Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only)	(Notes A & B)	p205.5.g & p207.99.g(See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356(See Attachment 9, line 14, column d)
2 3 3a 4 4a	Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve	(Notes A & B)	p205.5.g & p207.99.g(See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356(See Attachment 9, line 14, column d) Attachment 9, line 15, column d
2 3 3a 4 4a 5	Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common	(Notes A & B)	p205.5.g & p207.99.g(See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356(See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 – 23a + 24 – 24a)
2 3 3a 4 4a 5 6	Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor	(Notes A & B)	p205.5.g & p207.99.g(See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356(See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 – 23a + 24 – 24a) (Line 5)
2 3 8a 4 4a 5 6	Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission		p205.5.g & p207.99.g(See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356(See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 – 23a + 24 – 24a) (Line 5) (Line 25 * 26)
2 3 8a 4 4a 5 6	Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor	(Notes A & B) (Note C)	p205.5.g & p207.99.g(See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356(See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 – 23a + 24 – 24a) (Line 5)
21 22 23 3a 24 44 4a 25 66 77 78 89	Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission		p205.5.g & p207.99.g(See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356(See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 – 23a + 24 – 24a) (Line 5) (Line 25 * 26)
22 23 33 34 44 44a 45 5 66 67 7 88 9 7	Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) OTAL Plant In Service		p205.5.g & p207.99.g(See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356(See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 – 23a + 24 – 24a) (Line 5) (Line 25 * 26) p214(See Attachment 9, line 30, column c)
22 23 3a 44 4a 55 66 77 88 99 <u>T</u>	Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) OTAL Plant In Service	(Note C)	p205.5.g & p207.99.g(See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356(See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 – 23a + 24 – 24a) (Line 5) (Line 25 * 26) p214(See Attachment 9, line 30, column c) (Line 22 + 27 + 28)
2 2 3 3 8 a 4 4 8 a 5 5 6 6 7 8 8 9 <u>T</u>	Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) OTAL Plant In Service		p205.5.g & p207.99.g(See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356(See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 – 23a + 24 – 24a) (Line 5) (Line 25 * 26) p214(See Attachment 9, line 30, column c)
2 3 3 4 4 4 4 4 5 5 6 6 7 8 8 9 T	Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) OTAL Plant In Service ccumulated Depreciation Transmission Accumulated Depreciation	(Note C)	p205.5.g & p207.99.g(See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356(See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 – 23a + 24 – 24a) (Line 5) (Line 5) (Line 25 * 26) p214(See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25.c(See Attachment 9, line 14, column e)
2 3 3 4 4 4a 5 6 6 7 8 9 T	Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) OTAL Plant In Service ccumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve	(Note C)	p205.5.g & p207.99.g(See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356(See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 – 23a + 24 – 24a) (Line 5) (Line 25 * 26) p214(See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25.c(See Attachment 9, line 14, column e) Attachment 9, line 15, column e
2 2 3 3 4 4 4 4 4 4 5 5 6 6 6 7 7 8 8 9 T A 0 0 0 0 a 0 0 b	General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) OTAL Plant In Service ccumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve	(Note C)	p205.5.g & p207.99.g(See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356(See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 – 23a + 24 – 24a) (Line 5) (Line 25 * 26) p214(See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25.c(See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a)
2 3 3 4 4 4a 5 6 6 7 8 8 9 T	General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) OTAL Plant In Service ccumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation	(Note C)	p205.5.g & p207.99.g(See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356(See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 – 23a + 24 – 24a) (Line 5) (Line 25 * 26) p214(See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25.c(See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See Attachment 9, line 14, column f)
2 3 3 4 4 4 5 6 6 7 8 8 9 T A	General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) OTAL Plant In Service ccumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve	(Note C)	p205.5.g & p207.99.g(See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356(See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 – 23a + 24 – 24a) (Line 5) (Line 25 * 26) p214(See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25.c(See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See Attachment 9, line 14, column f) Attachment 9, line 15, column f
22 33 33a 44 44a 45 66 67 78 89 T A 00 00 00 11 11 2	General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) OTAL Plant In Service ccumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization	(Note C)	p205.5.g & p207.99.g(See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356(See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 – 23a + 24 – 24a) (Line 5) (Line 25 * 26) p214(See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25.c(See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See Attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10)
22 23 33 34 44 44 44 45 56 67 7 88 99 <u>T</u> A	General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) OTAL Plant In Service ccumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Common Amortization - Electric	(Note C)	p205.5.g & p207.99.g(See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356(See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 – 23a + 24 – 24a) (Line 5) (Line 5) (Line 25 * 26) p214(See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25.c(See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See Attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10) (Line 11)
22 33 33a 44 44a 45.5 66 67.7 88 99 <u>T</u> A	General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) OTAL Plant In Service ccumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only)	(Note C)	p205.5.g & p207.99.g(See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356(See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 – 23a + 24 – 24a) (Line 5) (Line 25 * 26) p214(See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25.c(See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See Attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10) (Line 11) (Line 12)
22 23 3 3 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) OTAL Plant In Service ccumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only)	(Note C)	p205.5.g & p207.99.g(See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356(See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 – 23a + 24 – 24a) (Line 5) (Line 5) (Line 25 * 26) p214(See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25.c(See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See Attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10) (Line 11)
2 3 3 4 4 4 4 4 4 4 5 5 6 6 6 7 7 8 9 T A O O O O O O O O O O O O O O O O O O	General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) OTAL Plant In Service ccumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation	(Note C)	p205.5.g & p207.99.g(See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356(See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 – 23a + 24 – 24a) (Line 5) (Line 25 * 26) p214(See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25.c(See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See Attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10) (Line 11) (Line 12) (Sum Lines 31 – 31a + 32 + 33 + 34)
22 23 3 3 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) OTAL Plant In Service ccumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation Wage & Salary Allocation Factor	(Note C)	p205.5.g & p207.99.g(See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356(See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 – 23a + 24 – 24a) (Line 5) (Line 25 * 26) p214(See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25.c(See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See Attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10) (Line 11) (Line 12) (Sum Lines 31 – 31a + 32 + 33 + 34) (Line 5)
2 3 3 4 4 4 4 4 4 5 5 6 6 7 4 5 5 6 6 7 4 5 5 6 6 7 4 5 5 6 6 7 4 5 5 6 6 7 5 6 7 5 6 7 5 6 7 5 6 7 5 6 7 5 6 7 5 6 7 5 6 7 5 7 5	General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) OTAL Plant In Service ccumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation	(Note C)	p205.5.g & p207.99.g(See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356(See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 – 23a + 24 – 24a) (Line 5) (Line 25 * 26) p214(See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25.c(See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See Attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10) (Line 11) (Line 12) (Sum Lines 31 – 31a + 32 + 33 + 34)

	Accumulated Deferred Income Taxes			
40a	Account No. 190 (ADIT)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 23
40b	Account No. 281 (ADIT - Accel. Amort)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 46
40c	Account No. 282 (ADIT - Other Property)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 69
40d	Account No. 283 (ADIT - Other)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 92
40e	Account No. 255 (Accum. Deferred Investment Tax Credits)		(Note U)	Attachment 1A - ADIT Summary, Line 12
40f	Accumulated Deferred Income Taxes Allocated To Transmission			Line $40a + 40b + 40c + 40d + 40e$
	Unamortized Deficient / (Excess) ADIT			Attachment 1D - ADIT Rate Base Adjustment,
41a	Unamortized Deficient / (Excess) ADIT (Federal)	Projected Activity	(Note W)	Line 73 Attachment 1D - ADIT Rate Base Adjustment,
41b 42	Unamortized Deficient / (Excess) ADIT (State) Unamortized Deficient / (Excess) ADIT Allocated to Transmission	Projected Activity	(Note W)	Line 146 Line 41a + 41b
	Adjusted Accumulated Deferred Income Taxes Allocated To			
43	Transmission			Line 40f + 42
43a	Transmission Related CWIP (Current Year 12 Month weighted average balance	es)	(Note B)	p216.43.b as Shown on Attachment 6(See Attachment 9, line 30, column b)
44	Transmission O&M Reserves Total Balance Transmission Related Account Reserves		Enter Negative	Attachment 5
45	Prepayments Prepayments		(Note A)	Attachment - 9, line 30, column f
46	Total Prepayments Allocated to Transmission		(Note A)	(Line 45)
47	Materials and Supplies			p227.6c & 16.c(See Attachment 9, line 30,
	Undistributed Stores Exp		(Note A)	column e)
48 49	Wage & Salary Allocation Factor Total Transmission Allocated			(Line 5) (Line 47 * 48)
50	Transmission Materials & Counties		(NI-4- AA)	(p227.8c + $p227.5c$) (See Attachment 9, line
51	Transmission Materials & Supplies Total Materials & Supplies Allocated to Transmission		(Note AA)	30, column d) (Line 49 + 50)
52	Cash Working Capital Operation & Maintenance Expense			(Line 85)
52 53	1/8th Rule			x 1/8
54	Total Cash Working Capital Allocated to Transmission Network Credits			(Line 52 * 53)
55	Outstanding Network Credits		(Note N)	From PJM
56	Less Accumulated Depreciation Associated with Facilities with Out Credits	tstanding Network	(Note N)	From PJM
57	Net Outstanding Credits		(11010-11)	(Line 55 - 56)
58	TOTAL Adjustment to Rate Base			(Line 43 + 43a + 44 + 46 + 51 + 54 - 57)
59	Rate Base			(Line 39 + 58)
	Transmission O&M			
60	Transmission O&M			Attachment 11A, line 27, column c
61 62	Less extraordinary property loss Plus amortized extraordinary property loss			Attachment 5 Attachment 5
63	Less Account 565			p321.96.b
63a	Less Merger Costs to Achieve	1. 1	07 (6)	Attachment 10, line 1, column x
64 65	Plus Schedule 12 Charges billed to Transmission Owner and booke Plus Transmission Lease Payments	ed to Account 565	(Note O) (Note A)	PJM Data p200.3.c
66	Transmission O&M		(11010 11)	(Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)
(7	Allocated General & Common Expenses		OT- (A)	256
67 68	Common Plant O&M Total A&G		(Note A)	p356 Attachment 11B, line 15, column a
68a	For informational purposes: PBOP expense in FERC Account 926		(Note S)	Attachment 5
68b	Less Merger Costs to Achieve			Attachment 10, line 2, column b
68c 69	Less Other Less Property Insurance Account 924			Attachment 5 p323.185b
70	Less Regulatory Commission Exp Account 928		(Note E)	p323.189b
71	Less General Advertising Exp Account 930.1			p323.191b
72 73	Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues		(Note D)	p335.b p352-353
74	General & Common Expenses		· -/	(Lines 67 + 68) - Sum (68b to 73)
75 76	Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission			(Line 5) (Line 74 * 75)
70	General & Common Expenses Allocated to Transmission Directly Assigned A&G			(Line /4 · /3)
77	Regulatory Commission Exp Account 928		(Note G)	p323.189b
78 79	General Advertising Exp Account 930.1 Subtotal - Transmission Related		(Note K)	p323.191b (Line 77 + 78)
79 80	Property Insurance Account 924			p323.185b
81	General Advertising Exp Account 930.1		(Note F)	p323.191b
82 83	Total GrossNet Plant Allocation Factor			(Line 80 + 81) (Line 168)
84	A&G Directly Assigned to Transmission			(Line 82 * 83)
85	Total Transmission O&M			(Line 66 + 76 + 79 + 84)

Depreciation & A	mortization Expense				
	Depreciation Expense				
86	Transmission Depreciation Expense			p336.7b&c (See Attachment 5)	
87	General Depreciation			p336.10 b&c (See Attachment 5)	
87a	Less Merger Costs to Achieve			Attachment 10, line 8, column b	
88	Intangible Amortization		(Note A)	p336.1d&e (See Attachment 5)	
88a	Less Merger Costs to Achieve		(Note A)	Attachment 10, line 9, column b	
89	Total			(Line 87 – 87a + 88 – 88a)	
90				,	
91	Wage & Salary Allocation Factor			(Line 5)	
92	General Depreciation Allocated to Transmission	1		(Line 89 * 90)	
93	Common Depreciation - Electric Only		(Note A)	p336.11.b (See Attachment 5)	
94	Common Amortization - Electric Only		(Note A)	p356 or p336.11d (See Attachment 5)	
95	Total			(Line $92 + 93$)	
96	Wage & Salary Allocation Factor			(Line 5)	
97	Common Depreciation - Electric Only Allocated	to Transmission		(Line 94 * 95)	
	Total Transmission Depreciation & Amortization			(Line 86 + 91 + 96)	
Taxes Other than	Income				
98	Taxes Other than Income			Attachment 2	
99	Total Taxes Other than Income			(Line 98)	
Return / Capitali	zation Calculations				
	Long Term Interest				
100	Long Term Interest			p117.62c through 67c	
101	Less LTD Interest on Securitization Bonds		(Note P)	Attachment 8	
102	Long Term Interest			"(Line 100 - line 101)"	
103	Preferred Dividends		enter positive	p118.29c	
	Common Stock				
104	Proprietary Capital			p112.16c	
105	Less Preferred Stock		enter negative	(Line 114)	
106	Less Account 216.1		enter negative	p112.12c	
106a	Less Account 219		enter negative	p112.15c	
107	Common Stock		(Note Z)	(Sum Lines 104 to 106a)	
	Capitalization			(Sum Lines 104 to 100a)	
108	Long Term Debt			p112.17c through 21c	
109	Less Loss on Reacquired Debt		enter negative	p111.81c	
110	Plus Gain on Reacquired Debt		enter positive	p113.61c	
111	Less ADIT associated with Gain or Loss		enter negative	Attachment 1B - ADIT EOY, Line 7	
112	Less LTD on Securitization Bonds	(Note P)	enter negative	Attachment 8	
113	Total Long Term Debt	(Note 1)	(Note X)	(Sum Lines 108 to 112)	
114	Preferred Stock		(Note Y)	p112.3c	
115			(Note 1)	(Line 107)	
116	Common Stock			,	
117	Total Capitalization	T. II. T. D.1.	01 (0)	(Sum Lines 113 to 115)	
118	Debt %	Total Long Term Debt	(Note Q)	(Line 108 / (108+114+115))113 / 116)	
119	Preferred %	Preferred Stock	(Note Q)	(Line 114 / (108+114+115))116)	
120	Common %	Common Stock	(Note Q)	(Line 115 / (108+114+115))116)	
121	Debt Cost	Total Long Term Debt		(Line 102 / 113)	
122	Preferred Cost	Preferred Stock	07 · 7	(Line 103 / 114)	
123	Common Cost	Common Stock	(Note J)	Fixed	
124	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * 120)	
125	Weighted Cost of Preferred	Preferred Stock		(Line 118 * 121)	
126	Weighted Cost of Common	Common Stock		(Line 119 * 122)	
127	Total Return (R)			(Sum Lines 123 to 125)	
12/	Investment Return = Rate Base * Rate of Return			(Line 59 * 126)	

File-Social income in a Patient Protect		Income Tax Rates				
SIT-Spite income Tax Rate or Composite Spite Spi	128		(Note I)			
		SIT=State Income Tax Rate or Composite				
Total		·				
Tell	130	p	state purposes)			
Transcript Factor Transcript Transcr			T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT			
To Company C	131	Т	* p)} =			
	132a	T/ (1-T)				
153	132b	Tax Gross-Up Factor	1*1/(1-T)			
153			41.4.10			
Tax Count-Up Andrew Count- Tax Adjustment Coun	400				W. J ADIT	
The Algorithms Allocated to Transmission Line 133 134 135			enter negative			
Other Income Tax Adjustment	134	Tax Gross-Up Factor		(1	Line 132b)	
Other Income Tax Adjustment	135	ITC Adjustment Allocated to Transmission		П	ine 133 *134 *1351	
Tax Adjustment for Afficial Equity Component of transport (1966 T) Adjustment 5, Line 1959	100					
Signature Comparison Comp						
Anterleation Delicitars (Excess) Editional Tasses Record Transmission Component (Nova T)	136a		(Note T)	Д	Attachment 5. Line 136a	
Anotherior of Congress Note All Advances Line 156c	136b		(Note T)	Δ	Attachment 5, Line 136b	
Seal Teamprison Component Mode						
Transmission Corporate Note T	136c	(State) - Transmission Component	(Note T)	Д	Attachment 5, Line 136c	
Other Income Tax Adjustments - Expessed ((the 1884 - 1886 + 188		Amortization of Other Flow-Through Items -				
1866 Other Income Tax Adjustments - Experted / Bernett) 1860 (Line 1820) (Li	136d	Transmission Component	(Note T)			
136						
The content of Early Adjustment of Early (Pict Transmission Facilities Claim 199 Claim 198 Claim 199 Cla						
137 Income Tax Component = (CIT=(TI)-T) 'investment Return '(1- [Line 132a * 127 * (f+(123 120 1						
128	136g	Other Income Tax Adjustment		(1	Line 136e*136f)	
128			CIT-(T/1 T) * Investment Peturn * /1	п	ing 122g * 127 * /1 /122 /	
REVENUE RECUREMENT Summary	137	Income Tay Component =				
New No. Property, Plant & Equipment (1.inc 39)		income rax component -	(WOLIDIN)) -			
		AVE DECLUDEMENT			Line 135 · 130g · 137)	
139 Nel Piopetry, Plant & Equipment (Line 39) 140 Adjusament to Rate Base (Line 59) 141 Rate Base (Line 59) 142 O&M (Line 97) 143 Depreciation & Amortization (Line 97) 144 Taxes Other than Income (Line 97) 145 Investment Return (Line 197) 146 Income Taxes (Line 198) 147 Gross Revenne Requirement (Line 198) 148 Adjusted to Romove Revenue Requirement (Line 198) 149 Excluded Transmission Facilities (Line 198) 140 Excluded Transmission Facilities (Line 198) 141 Excluded Transmission Facilities (Line 198) 142 Excluded Transmission Facilities (Line 198) 143 Excluded Transmission Facilities (Line 198) 144 Excluded Transmission Facilities (Line 198) 155 Inclusion Ratio (Line 198) 151 Inclusion Ratio (Line 198) 152 Gross Revenue Requirement (Line 151* 152) 153 Adjusted Gross Revenue Requirement (Line 151* 152) 154 Revenue Credits (Line 198) 155 Interest on Network Credits (Line 198) 156 Net Revenue Requirement (Line 153* 154 1155) 157 Net Revenue Requirement (Line 153* 154 1155) 158 Net Transmission Facilities (Line 154* 1155) 159 Net Revenue Requirement (Line 155* 155* 158) 150 Net Revenue Requirement (Line 155* 158) 151 Revenue Credits (Line 155* 158) 152 Carte Transmission Facilities (Line 155* 158) 153 Interest on Network Credits (Line 155* 158) 154 Revenue Credits (Line 155* 158) 155 Interest on Network Credits (Line 155* 158) 156 Net Transmission Facilities (Line 155* 158) 157 Revenue Requirement (Line 155* 158) 158 Net Transmission Facilities (Line 155* 158) 159 Revenue Requirement (Line 155* 158) 160 Net Revenue Requirement (Line 155* 158) 161 Net Revenue Requirement (Line 155* 158) 162 Net Revenue Requirement (Line 155* 158) 163 Revenue Requirement (Line 155* 158) 164 Net Revenue Requirement	REVE					
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Har Rate Base						
142 O.K.M						
143 Depreciation & Amortization (Line 97) 144 Taxes Other than Income (Line 197) 145 Investment Return (Line 188) 147 Gross Revenue Requirement (Line 188) 148 Taxes Other than Revenue Requirement Associated with Excluded Transmission Facilities 148 Taxamission Plant In Service (Line 19) 149 Excluded Transmission Facilities (Note M) Attachment 5 150 Included Transmission Facilities (Note M) Attachment 5 151 Inclusion Ratio (Line 150 / 148) 152 Gross Revenue Requirement (Line 157 / 152) 153 Adjusted Gross Revenue Requirement (Line 151 * 152) 154 Revenue Credits & Interest on Network Credits 155 Interest on Network Credits (Note N) PIM Data 156 Net Revenue Requirement (Line 153 - 154 + 155) 157 Net Revenue Requirement (Line 153 - 154 + 155) 158 Net Transmission Plant (Line 19 - 30) 159 Net Plant Carrying Charge without Depreciation (Line 157 - 158) 150 Net Plant Carrying Charge without Depreciation (Line 157 - 86) 158 Net Plant Carrying Charge without Depreciation (Line 157 - 86) 159 Net Plant Carrying Charge without Depreciation (Line 157 - 86) 150 Net Plant Carrying Charge without Depreciation (Line 157 - 86) 151 Net Plant Carrying Charge without Depreciation (Line 157 - 86) 150 Net Plant Carrying Charge without Depreciation (Line 157 - 86) 150 Net Plant Carrying Charge without Depreciation (Line 157 - 86) 151 Net Revenue Requirement (Line 157 - 86) (Line						
Taxes Other than Income (Line 99)						
Howestmen Return						
146 Income Taxes						
Adjustment to Remove Requirements Associated with Excluded Transmission Facilities	146	Income Taxes				
Adjustment to Remove Requirements Associated with Excluded Transmission Facilities	147	Gross Revenue Requirement			(Sum Lines 142 to 146)	<u>.</u>
Head Excluded Transmission Facilities (Note M)			nted with Excluded Transmission Facilities			
Included Transmission Facilities					(Line 19)	
Inclusion Ratio Cline 150 / 148 152 Gross Revenue Requirement Cline 147 153 Adjusted Gross Revenue Requirement Cline 151 * 152 Revenue Credits & Interest on Network Credits 154 Revenue Credits & Interest on Network Credits 155 Interest on Network Credits Note N 155 Net Revenue Requirement Cline 153 - 154 + 155 156 Net Revenue Requirement Cline 153 - 154 + 155 157 Net Revenue Requirement Cline 153 - 154 + 155 158 Net Transmission Plant Cline 157 - 158 159 Net Plant Carrying Charge Cline 157 - 158 160 Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation Return, nor Income Taxes Cline 157 - 869 / 128 161 Net Plant Carrying Charge calculation per 100 Basis Point increase in ROE 162 Net Revenue Requirement Less Return and Taxes Cline 157 - 86 - 127 - 138 / 158 163 Increased Return and Taxes Cline 157 - 86 - 127 - 138 / 158 164 Net Revenue Requirement per 100 Basis Point increase in ROE Cline 162 - 145 - 146 165 Net Transmission Plant Cline 164 / 165 166 Net Plant Carrying Charge per 100 Basis Point increase in ROE Cline 162 - 163 167 Net Plant Carrying Charge per 100 Basis Point increase in ROE Cline 164 / 165 168 Net Revenue Requirement Cline 164 / 165 169 True-up amount Cline 164 / 165 170 Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in EROS-515 (Note R) Attachment 5 160 Net Zoal Revenue Requirement Network Zoal Service Rate Cline 164 / 167 / 173 171 Rate (SMW-Year) PJM Data Cline 164 / 172 / 173	148	Transmission Plant In Service			Attachment 5	
152 Gross Revenue Requirement Cline 151 * 152 153		Excluded Transmission Facilities		(Note M)		
Adjusted Gross Revenue Requirement Cline 151 * 152)	149 150	Excluded Transmission Facilities		(Note M)	(Line 148 - 149)	
Revenue Credits & Interest on Network Credits Attachment 3 156 Net Revenue Requirement (Line 153 - 154 + 155) 157 Net Revenue Requirement (Line 157 - 158) 158 Net Plant Carrying Charge (Line 156) 158 Net Transmission Plant (Line 157 - 158) 159 Net Plant Carrying Charge without Depreciation (Line 157 - 158) 160 Net Plant Carrying Charge without Depreciation (Line 157 - 158) 161 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes (Line 157 - 86) / 158 162 Net Revenue Requirement Less Return and Taxes (Line 157 - 86 - 127 - 138) / 158 163 Increased Return and Taxes (Line 156 - 145 - 146) 164 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 162 - 163) 165 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 164 - 163) 166 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 164 - 163) 167 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 164 - 163) 168 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 164 - 163) 169 True-up amount (Line 164 - 165) 170 Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects Attachment 6 A, line 4, column j 171 Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ERO5-515 (Note R) (Line 168 + 169 + 170 + 171) 171 Net Work Zonal Service Rate (Note L) PJM Data (Line 167 + 173) 172 Net Zonal Service Rate (Note L) PJM Data (Line 172 / 173)	149 150 151	Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio		(Note M)	(Line 148 - 149) (Line 150 / 148)	
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Net Plant Carrying Charge (Line 156) (Line 156) (Line 157 - 158) Net Revenue Requirement (Line 19 - 30) (Line 157 - 158) Net Plant Carrying Charge without Depreciation (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes (Line 157 - 86 - 127 - 138) / 158 Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE (Line 156 - 145 - 146) (Line 156 - 145 -	149 150 151 152 153	Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits			(Line 148 - 149) (Line 150 / 148) (Line 147) (Line 151 * 152) Attachment 3	
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158 Net Transmission Plant (Line 19 - 30) 159 Net Plant Carrying Charge (Line 157 - 105) 160 Net Plant Carrying Charge without Depreciation (Line 157 - 86) / 158 161 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes (Line 157 - 86 - 127 - 138) / 158 162 Net Revenue Requirement Less Return and Taxes (Line 156 - 145 - 146) 163 Increased Return and Taxes (Line 156 - 145 - 146) 164 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 162 + 163) 165 Net Transmission Plant (Line 19 - 30) 166 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 164 / 165) 167 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation (Line 164 / 165) 168 Net Revenue Requirement (Line 164 / 165) 169 True-up amount (Line 156) 170 Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515 (Note R) 171 Net Work Zonal Revenue Requirement Network Zonal Service Rate (Note L) PJM Data (Line 172 / 173) 172 Rate (S/MW-Year) (Note L) PJM Data (Line 172 / 173)	149 150 151 152 153 154 155	Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement			(Line 148 - 149) (Line 150 / 148) (Line 147) (Line 151 * 152) Attachment 3 PJM Data	
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Net Zonal Revenue Requirement (Line 168 + 169 + 170 + 171) Network Zonal Service Rate 173 1 CP Peak (Note L) PJM Data 174 Rate (\$/MW-Year) (Line 172 / 173)	149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169	Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Ret Net Plant Carrying Charge without Depreciation, Ret Net Plant Carrying Charge without Depreciation, Ret Net Plant Carrying Charge Calculation per 100 Basis Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increa Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increa Net Plant Carrying Charge per 100 Basis Point increa Net Plant Carrying Charge per 100 Basis Point increa Net Plant Carrying Charge per 100 Basis Point increa	Point increase in ROE se in ROE se in ROE E without Depreciation		(Line 148 - 149) (Line 150 / 148) (Line 147) (Line 151 * 152) Attachment 3 PJM Data (Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 19 - 30) (Line 164 / 165) (Line 164 / 165) (Line 156) Attachment 6 A, line 4, column j	
Network Zonal Service Rate 173 1 CP Peak (Note L) PJM Data 174 Rate (\$/MW-Year) (Line 172 / 173)	149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170	Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Ret Net Plant Carrying Charge Calculation per 100 Basis Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increa Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increa Net Plant Carrying Charge per 100 Basis Point increa Net Plant Carrying Charge per 100 Basis Point in RO Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 of	Point increase in ROE se in ROE se in ROE E without Depreciation other than PJM Sch. 12 projects	(Note N)	(Line 148 - 149) (Line 150 / 148) (Line 147) (Line 151 * 152) Attachment 3 PJM Data (Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 164 / 165) (Line 156) Attachment 6 A, line 4, column j Attachment 6, line 18, column 12	
173 1 CP Peak (Note L) PJM Data 174 Rate (\$/MW-Year) (Line 172 / 173)	149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171	Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Interest on Network Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Ret Net Plant Carrying Charge without Depreciation, Ret Net Plant Carrying Charge Calculation per 100 Basis Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increa Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increa Net Plant Carrying Charge per 100 Basis Point in RO Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 of Facility Credits under Section 30.9 of the PJM OATT	Point increase in ROE se in ROE se in ROE E without Depreciation other than PJM Sch. 12 projects	(Note N)	(Line 148 - 149) (Line 150 / 148) (Line 147) (Line 151 * 152) Attachment 3 PJM Data (Line 153 - 154 + 155) (Line 15 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 1643 - 86) / 165 (Line 156) Attachment 6 A, line 4, column j Attachment 6 A, line 4, column 12 Attachment 5	
174 Rate (\$/MW-Year) (Line 172 / 173)	149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171	Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Ret Net Plant Carrying Charge without Depreciation, Ret Net Plant Carrying Charge Calculation per 100 Basis Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increa Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increa Net Plant Carrying Charge per 100 Basis Point increa Net Plant Carrying Charge per 100 Basis Point in RO Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 of Facility Credits under Section 30.9 of the PJM OATT Net Zonal Revenue Requirement	Point increase in ROE se in ROE se in ROE E without Depreciation other than PJM Sch. 12 projects	(Note N)	(Line 148 - 149) (Line 150 / 148) (Line 147) (Line 151 * 152) Attachment 3 PJM Data (Line 153 - 154 + 155) (Line 15 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 1643 - 86) / 165 (Line 156) Attachment 6 A, line 4, column j Attachment 6 A, line 4, column 12 Attachment 5	
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1/3 Network Service Rate (5/191 W/ 1 ear) (Line 1/4)	149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172	Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge Calculation per 100 Basis Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increa Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increa Net Plant Carrying Charge per 100 Basis Point in RO Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 of Facility Credits under Section 30.9 of the PJM OATT Net Zonal Revenue Requirement Network Zonal Service Rate 1 CP Peak	Point increase in ROE se in ROE se in ROE E without Depreciation other than PJM Sch. 12 projects	(Note N)	(Line 148 - 149) (Line 150 / 148) (Line 147) (Line 151 * 152) Attachment 3 PJM Data (Line 153 - 154 + 155) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 164 / 165) (Line 156) Attachment 6 A, line 4, column j Attachment 5 (Line 168 + 169 + 170 + 171) PJM Data	
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Notes

- Electric portion only
- Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. New Transmission plant expected to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) must be separately detailed on Attachment 5. For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in service CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- Transmission Portion Only
- All EPRI Annual Membership Dues
- All Regulatory Commission Expenses
- Safety related advertising included in Account 930.1
- Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%.
- 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 per Attachment 5.
- Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 155.
- Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M. If they are booked to Acct 565, they are included in on line 64
- Securitization bonds may be included in the capital structure per settlement in ER05-515.
- ACE capital structure is derived from gross long term debt. Also see footnote X, Y and Z. initially fixed at 50% common equity and 50% debt per settlement in ER05-515 subject to
- Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months) effective on the date FERC approves the settlement in ER05-515.
- See Attachment 5, Cost Support, section entitled "PBOP expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27 and ER16-
- See Attachment 5 Cost Support, section entitled "Other Income Tax Adjustment" for additional information. Atlantic City Electric Company -elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization (Form 1, 266.8.f) multiplied by (1/1-
- 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 overprojection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column 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 described in Note V, regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) filing, see Attachment 1D - ADIT Rate Base Adjustment, Column C for inputs. For the Annual Update (True-Up) filing, See Attachment 1D - ADIT Rate Base Adjustment, Column F for inputs.
- X Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in ACE's books and records (trial balance or monthly balance sheet).
- Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in ACE's books and records (trial balance or monthly balance sheet).
- Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in ACE's books and records (trial balance or monthly balance sheet).
- Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion of line 5 is derived by applying the wage and salary allocator to the
- total of line 5 and is specified in a footnote to the Form 1, page 227.

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

Rate Year	
=	

Accumulated Deferred Income

	Taxes (Accou		Days in Peri	od			Proration of Activity (Note	Deferred Tax	Actual	- Proration	of Deferred	Tax Activity	y (Note B)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
1	ADIT Subject to Proration					[Insert Date]			[Insert Date]				-
2	Projected / Actual Activity					[Insert Date]			[Insert Date]				
	lanuani												
<u>3</u> 2	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
<u>4</u> 3	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
<u>5</u> 4	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
<u>6</u> 5	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
<u>7</u> 6	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
<u>8</u> 7	June	30	185	214	50.00% <mark>86.45%</mark>	-	-	-	-	-	-	-	-
<u>9</u> 8	July	31	154	214	50.00% 71.96%	-	-	-	-	-	-	-	_
<u>10</u> 9	August	31	123	214	50.00%57.48%	-	-	-	-	-	-	-	-
<u>11</u> 10	September	30	93	214	50.00%43.46%	-	-	-	-	-	-	-	-
<u>12</u> 11	October	31	62	214	50.00% 28.97%	-	-	-	-	-	-	-	-
<u>13</u> 12 1413	November December	30	32 4	214	50.00%14.95% 50.00%	-	-	-	-	-	-	-	-

		31		214	0.47%	-	-	-	-	-	-	-	-
	Total (Sum	_											
	of Lines <u>3</u> 2 -	005											
<u>5</u> 14	1 <u>4</u> 3)	365				-	-		-	-	-	-	
	Beginning Bal	lance -				floor and			Flore a sub-				
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<u>16</u> 15	Proration	.,				<u>Date</u>]		-	Date]				-
<u></u>	Beginning Bal	lance -											
<u>17</u> 16	ADIT Adjustm					(Note F)		_					_
<u>17</u> 10	Beginning	ioni											
	Balance -					(Col (H) Lir	ne 1 <u>6</u> 5 + Line		(Cal (M)	Line 1 <u>6</u> 5 +			
<u>18</u> 17	DTA / (DTL)					1 <u>7</u> 6)	ie i <u>o</u> e i Lilie	-	Line 1 <u>7</u> 6				-
<u>10+7-</u>	DIA7 (DIL)					1 <u>7</u> 0)			LINE I <u>T</u> O	1			
	Ending Baland					_[Insert		//D II //O!	[Insert				
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<u>19</u> 18	Proration												
00.15	Ending Baland					(Note F)							
<u>20</u> 19	ADIT Adjustm	nent				(11010 1)		-					-
	Ending												
	Balance -						ne 1 <u>9</u> 8 + Line	#DIV/0!		, Line 1 <u>9</u> 8 +			_
<u>21</u> 20	DTA / (DTL)					<u>20</u> 19)			Line <u>20</u> 4	9)			_
	Average Bala	ince as											
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<u>2221</u>	prorated)					Line 210 /2)			+ Line 21				-
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	Prorated								ÌΜ),				
	ADIT					(Col. (H),		-	Line				_
<u>2322</u>						Line 1 <u>4</u> 3)			1 <u>4</u> 3)				
	Amount for												
<u>24</u> 23	Attachment I	H-1A,				(Col. (H), Lir	ne 2 <mark>2</mark> 4 + Line	#DIV/0!		, Line 2 <mark>2</mark> 4 +			
23	Line 40a					2 <u>3</u> 2)			Line 2 <u>3</u> 2)			
	Accumulated												
		AMORTIZE	tion (Accour	it No.									
	Accelerated 2281)	AIIIOI (IZa											
			Days in Perio	od				Deferred Tax	Actual	- Proration	of Deferred	Tax Activity	y (Note B
			Days in Perio	od (D)	(E)		Proration of Activity (Note (G)		Actual	- Proration (J)	of Deferred (K)	Tax Activity (L)	(M)
	281)				(E)		Activity (Note (G)	(H)					(M) Preserv
	281)			(D)	(E)		(G) Prorated	(H) Prorated			(K)	(L)	(M) Preserv
	281)			(D)		(F)	(G) Prorated Projected	(H) Prorated Projected		(J)	(K) Preserve	(L)	(M) Preserv Prorat Actua
	281)	(B) Days		(D) Total Days	Proration	(F)	(G) Prorated Projected Monthly	(H) Prorated Projected Balance	(I)	(J)	(K) Preserve Proration	(L)	(M) Preserv Prorat Actua
Line	281)	(B) Days Per	(C) Prorated Days	(D) Total Days Per	Proration Amount	(F) Projected Monthly	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus	(I) Actual Monthly	(J) Difference Projected	(K) Preserve Proration (Actual vs	(L) Preserve Proration (Actual vs	(M) Preserv Prorat Actua Balana (Col. K
Line	(A)	(B) Days	(C)	Total Days Per Future	Proration Amount (Column C /	(F)	Activity (Note (G) Prorated Projected Monthly Activity (Column E	(H) Prorated Projected Balance	(I)	(J) Difference Projected vs. Actual	(K) Preserve Proration	(L) Preserve Proration	(M) Preserv Prorate Actua Balance (Col. K
Line	(A)	(B) Days Per	(C) Prorated Days	Total Days Per Future Test	Proration Amount	(F) Projected Monthly	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus	(I) Actual Monthly	(J) Difference Projected	(K) Preserve Proration (Actual vs	(L) Preserve Proration (Actual vs	(M) Preserv Prorate Actua Balance (Col. K Col. L
Line	(A)	(B) Days Per	(C) Prorated Days	Total Days Per Future	Proration Amount (Column C /	(F) Projected Monthly	Activity (Note (G) Prorated Projected Monthly Activity (Column E	(H) Prorated Projected Balance (Col. G Plus Col. H,	(I) Actual Monthly	(J) Difference Projected vs. Actual	Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserve Prorate Actual Balance (Col. K Col. L Col. N Preced
Line	(A)	(B) Days Per	(C) Prorated Days	Total Days Per Future Test	Proration Amount (Column C /	(F) Projected Monthly	Prorated Projected Monthly Activity (Column E x Column	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding	(I) Actual Monthly	(J) Difference Projected vs. Actual	Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserve Prorate Actual Balance (Col. K Col. L Col. N Preced
Line	(A) Month	(B) Days Per Month	(C) Prorated Days	Total Days Per Future Test	Proration Amount (Column C /	(F) Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual	Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserve Prorate Actual Balance (Col. K Col. L Col. N Preced
	(A) Month ADIT Subject	(B) Days Per Month	(C) Prorated Days	Total Days Per Future Test	Proration Amount (Column C /	(F) Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding	Actual Monthly Activity	(J) Difference Projected vs. Actual	Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserve Prorate Actual Balance (Col. K Col. L Col. N Preced
Line 2425	(A) Month ADIT Subject to Proration	(B) Days Per Month	(C) Prorated Days	Total Days Per Future Test	Proration Amount (Column C /	(F) Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual	Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserve Actual Balance (Col. K Col. L Col. M Preced
	(A) Month ADIT Subject to Proration Projected /	(B) Days Per Month	(C) Prorated Days	Total Days Per Future Test	Proration Amount (Column C /	(F) Projected Monthly Activity [Insert Date]	Prorated Projected Monthly Activity (Column E x Column	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding	Actual Monthly Activity [Insert Date]	(J) Difference Projected vs. Actual	Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	y (Note B (M) Preserv Prorate Actua Balanc (Col. K Col. L Col. M Precedi Balanc
	(A) Month ADIT Subject to Proration	(B) Days Per Month	(C) Prorated Days	Total Days Per Future Test	Proration Amount (Column C /	(F) Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding	Actual Monthly Activity	(J) Difference Projected vs. Actual	Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserve Prorate Actual Balance (Col. K Col. L Col. N Preced

<u>27</u> 25	January	31	_	214	50.00%		-	-	-	-	-	-	-
<u>2826</u>	February	28	_	214	50.00%		-	-	-	-	-	-	-
<u>29</u> 27	March	31	_	214	50.00%		-	-	-	-	-	-	-
<u>30</u> 28	April	30	-	214	50.00%		-	-	-	-	-	-	-
<u>31</u> 29	May	31	_	214	50.00%		-	-	-	-	-	-	-
<u>32</u> 30	June	30	185	214	<u>50.00%</u> 86.45%		-	-	-	-	-	-	-
<u>33</u> 31	July	31	154	214	<u>50.00%</u> 71.96%		-	-	-	-	-	-	-
<u>34</u> 32	August	31	123	214	<u>50.00%</u> 57.48%		-	-	-	-	-	-	-
<u>35</u> 33	September	30	93	214	<u>50.00%</u> 43.46%		-	-	-	-	-	-	-
<u>36</u> 34	October	31	62	214	50.00% 28.97%		-	-	-	-	-	-	-
<u>3735</u>	November	30	32	214	<u>50.00%</u> 14.95%		-	-	-	-	-	-	-
<u>38</u> 36	December	31	4	214	<u>50.00%</u> 0.47%		-		-	-	-	-	
<u>39</u> 37	Total (Sum of Lines 2 <u>7</u> 5 - 3 <u>8</u> 6)	365				-	-	-	-	-	-	-	
<u>40</u> 38 4139	Beginning Bala ADIT Not Subj Proration Beginning Bala ADIT Adjustme	ject to ance -				[Insert Date] (Note F)		-	[Insert Date]				-
<u>42</u> 40	Beginning Balance - DTA / (DTL)					(Col. (H), Lin Line <u>41</u> 39)	e 38 <u>40</u> +	-	(Col. (M) + Line <u>41</u>	Line <u>40</u> 38 39)			-
<u>4341</u>	Estimated End Not Subject to Ending Baland	Proration ce -	ce - ADIT			[Insert Date] (Note F)		-	[Insert Date]				-
<u>4442</u>	ADIT Adjustme Ending	ent				, ,		-					-
<u>45</u> 43	Balance - DTA / (DTL)					(Col. (H), Lin Line 4 <u>4</u> 2)	e 41 <u>43</u> +	-	(Col. (M) Line 4 <u>4</u> 2)	Line 4 <u>3</u> 4 +			-
<u>46</u> 44	Average Balar adjusted (non- prorated)					([Col. (H), Liı Line 4 <u>5</u> 3] /2)		-	([Col. (M) + Line 4 <u>5</u> (Col.	, Line 4 <u>2</u> 0 (3] /2)			-
<u>4745</u>	Prorated ADIT					(Col. (H), Line 3 <u>8</u> 6)		-	(M), Line 3 <u>8</u> 6)				-
<u>48</u> 46	Amount for Attachment H Line 40b	I-1A,				(Col. (H), Lin 4 <u>7</u> 5)	e 4 <u>6</u> 4 + Line	_	(Col. (M) Line 4 <u>7</u> 5	Line 4 <u>6</u> 4 +			-

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

			Days in Peri	od		Projection - Proration of Deferred Tax Activity (Note A) Actual - Proration of Deferred Tax Acti				Tax Activity	(Note B)		
Line	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
4 <u>9</u> 47 50	ADIT Subject to Proration Projected / Actual Activity					[Insert Date] [Insert Date]		-	[Insert Date] [Insert Date]				-
<u>51</u> 48	January	31	_	214	50.00%				-	-	-	-	-
<u>52</u> 4 9	February	28	-	214	50.00%				-	-	-	-	-
<u>53</u> 50	March	31	-	214	50.00%				-	-	-	-	-
<u>54</u> 51	April	30	-	214	50.00%				-	-	-	-	-
<u>55</u> 52	May	31	-	214	50.00%				-	-	-	-	-
<u>56</u> 53	June	30	185	214	50.00% 86.45%				-	-	-	-	-
<u>57</u> 54	July	31	154	214	<u>50.00%</u> 71.96%				-	-	-	-	-
<u>58</u> 55	August	31	123	214	<u>50.00%</u> 57.48%				-	-	-	-	-
<u>59</u> 56	September	30	93	214	<u>50.00%</u> 43.46%				-	-	-	-	-
<u>60</u> 57	October	31	62	214	50.00% 28.97%				-	-	-	-	-
<u>61</u> 58	November	30	32	214	<u>50.00%</u> 14.95%				-	-	-	-	-
<u>62</u> 59	December	31	4	214	<u>50.00%</u> 0.47%				_	-	-	-	
<u>63</u> 60	Total (Sum of Lines <u>51</u> 48 - <u>62</u> 59)	365				(5,161,025)	(2,350,340)	(18,202,502)	-	-	-	-	
<u>64</u> 61	Beginning Bala ADIT Not Subj Proration					[Insert Date]		-	[Insert Date]				-

<u>6562</u>	Beginning Bal ADIT Deprecia Adjustment					(Note F)		-	-				-
<u>66</u> 63	Beginning Balance - DTA / (DTL)					(Col. (H), Lin 6 <u>5</u> 2)	e 6 <u>4</u> 1 + Line	-	(Col. (M) Line 6 <u>5</u> 2	, Line 6 <u>4</u> 4 +)			-
6764 6865	Estimated End Not Subject to Ending Baland ADIT Deprecia Adjustment	Proration ce -				[Insert Date] - (Note F)		#DIV/0! -	[Insert Date]				-
<u>69</u> 66	Ending Balance - DTA / (DTL)					(Col. (H), Lin Line 65 <u>68</u>)	e 64 - <u>67</u> +	#DIV/0!	(Col. (M) + Line 65	Line 64 - <u>67</u> 68)			-
<u>70</u> 67	Average Balar adjusted (non- prorated)					([Col. (H), Lir Line <mark>66</mark> 69] /2		#DIV/0!), Line 63 : 66 <u>69</u>] /2)			-
7168 72 69	Prorated ADIT Amount for Attachment F Line 40c	I-1A,				(Col. (H), Line <u>6259</u>) (Col. (H), Lin Line <u>7168</u>)	e <u>70</u> 6 7 +	(2,350,340) #DIV/0!	(M), Line <u>62</u> 59)	, Line <u>70</u> 67			-
<u>12</u> 00	Accumulated						D	Defermed Tax	· Line /				
			Days in Peri	od			Activity (Note	Deferred Tax A)	Actual	- Proration	of Deferred	Tax Activity	(Note B)
Line	(A) Month	Days Per Month	(C) Prorated Days Per Month	Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
73 70 74	ADIT Subject to Proration Projected / Actual Activity					[Insert Date] [Insert Date]		-	[Insert Date]				-
<u>7571</u>	January	31	_	214	50.00%		-	-	_	-	_	_	-

<u>76</u> 72	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
<u>77</u> 73	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
<u>78</u> 74	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
<u>79</u> 75	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
<u>80</u> 76	June	30	185	214	50.00% <mark>86.45%</mark>	-	-	-	-	-	-	-	-
<u>81</u> 77	July	31	154	214	<u>50.00%</u> 71.96%	-	-	-	-	-	-	-	-
<u>82</u> 78	August	31	123	214	<u>50.00%</u> 57.48%	-	-	-	-	-	-	-	-
<u>83</u> 79	September	30	93	214	<u>50.00%</u> 43.46%	-	-	-	-	-	-	-	-
<u>84</u> 80	October	31	62	214	50.00% 28.97%	-	-	-	-	-	-	-	-
<u>85</u> 81	November	30	32	214	50.00% 14.95%	-	-	-	-	-	-	-	-
<u>86</u> 82	December	31	4	214	<u>50.00%</u> 0.47%	-	-	-	-	-	-	-	
<u>87</u> 83	Total (Sum of Lines 7 <u>5</u> 4 - 8 <u>6</u> 2)	365				-	-		-	-	-	-	
8884 8985	Beginning Bala ADIT Not Subj Proration Beginning Bala ADIT Adjustmo	ject to ance -				[Insert Date] (Note F)		-	[Insert Date]				-
<u>90</u> 86	Beginning Balance - DTA / (DTL)					(Col. (H), Lir 8 <u>9</u> 5)	ne 8 <u>8</u> 4 + Line	-	(Col. (M) Line 8 <u>9</u> 5), Line 8 <u>8</u> 4 +			-
<u>91</u> 8 7	Estimated End Not Subject to Ending Balance	Proration ce -	e - ADIT			[Insert Date] (Note F)		#DIV/0!	[Insert Date]				-
<u>92</u> 88	ADIT Adjustme Ending	ent						-					-
<u>93</u> 89	Balance - DTA / (DTL)					(Col. (H), Lir Line <u>92</u> 88)	ne <u>91</u> 87 +	#DIV/0!	(Col. (M) + Line <u>9</u> 2), Line <u>91</u> 87 2 <mark>88</mark>)			-
<u>94</u> 90	Average Balar adjusted (non- prorated)					([Col. (H), Li Line <u>93</u> 89] /2		#DIV/0!	([Col. (M + Line <u>9</u> ((Col.), Line <u>90</u> 86 389] /2)			-
<u>95</u> 91	Prorated ADIT					(Col. (H), Line 8 <u>6</u> 2)		-	(M), Line 8 <u>6</u> 2)				-
<u>96</u> 92	Amount for Attachment H Line 40d	I-1A,				(Col. (H), Lir 9 <u>5</u> 4)	ne 9 <u>4</u> 0 + Line	#DIV/0!	(Col. (M) Line 9 <u>5</u> 4), Line 9 <u>4</u> 0 + -)			

Accumulated Deferred Investment Tax Credits (Account No. 255)

	NO. 255)					Projection - Proration of Deferred ITC							
			Days in Peri	od			Proration of Activity (Note		Actua	l - Proration	of Deferred	ITC Activity	/ (Note B)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
93 <u>97</u> 98	DITC Subject to Proration Projected / Actual Activity					[Insert Date] [Insert Date]		-	[Insert Date]				-
	January				/								
<u>99</u> 94	February	31	-	214	50.00%	-	-	-	-	-	-	-	-
<u>100</u> 95	-	28	-	214	50.00%	-	-	-	-	-	-	-	-
<u>101</u> 96	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
<u>102</u> 97	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
<u>103</u> 98	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
<u>104</u> 99	June	30	185	214	50.00% <mark>86.45%</mark>	-	-	-	-	-	-	-	-
<u>105</u> 100	July	31	154	214	50.00% 71.96%	-	-	-	-	-	-	-	-
<u>106404</u>	August	31	123	214	50.00% 57.48%	-	-	_	_	-	_	-	_
<u>107</u> 102	September	30	93	214	50.00%43.46%	_	-	_	_	-	_	_	_
<u>108</u> 103	October	31	62	214	50.00% 28.97%	_	-	_	_	-	_	_	_
<u>109</u> 104	November	30	32	214	50.00% 14.95%	_	_	_	_	_	_	_	_
<u>110</u> 101	December	31	4	214	50.00%0.47%		_	_		_	_	_	_
<u>110</u> 100	Total (Sum	OT.		Z1 1	<u>30.00 70</u> 0.41 70		-	-		-			
106 111	of Lines 9 <u>9</u> 4 - 1 <u>10</u> 05)	365				-	-		-	-	-	-	
<u>112</u> 107	Beginning Bala DITC Not Subj Proration	ance - lect to				[Insert Date]		-	[Insert Date]				-

<u>113</u> 108	Beginning Balance - DITC Adjustment	(Note F)	-		-
<u>114</u> 109	Beginning Balance - DITC	(Col. (H), Line 1 <u>12</u> 0 Line 1 <u>13</u> 08)	7 + _	(Col. (M), Line 1 <u>12</u> 07 + Line <u>113</u> 108)	-
<u>115</u> 110	Estimated Ending Balance - DITC Not Subject to Proration Ending	[Insert Date]	-	[Insert Date]	-
<u>116</u> 414	Balance - DITC Adjustment Ending	(Note F)	-		-
<u>117</u> 112	Balance - DITC	(Col. (H), Line 110 Line 111 Line 111 (Col. (H), Line 111 (Col. (H))	<u>115</u> +	(Col. (M), Line 110 <u>115</u> + Line 111 16)	-
<u>118</u> 113	Average Balance as adjusted (non-prorated)	([Col. (H), Line 109 + Line 112 <u>117</u>] /2)	<u>1114</u> _	([Col. (M), Line 109 <u>114</u> + Line 112 <u>117</u>] /2) (Col.	-
<u>119</u> 114	Prorated DITC	(Col. (H), Line 105 <u>110</u>)	-	(M), Line 1 <u>10</u> 05)	-
<u>120</u> 115	Amount for Attachment H-1A, Line 40e	(Col. (H), Line 113 ; Line 11 <u>9</u> 4)	<u>118</u> + _	(Col. (M), Line 11 <u>8</u> 3 + Line 11 <u>9</u> 4)	-

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".



Projected Activity

Check

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

Notes

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

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

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

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

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

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

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

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

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

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

(A)		(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
			or Other	Transmission	Plant	Labor	
ADIT-190 (Subject to	Proration)	Total	Related	Related	Related	Related	Justification
Cultatal, ADIT 400 (Durkin of to						
Subtotal: ADIT-190 (S	Subject to	_	_	_	_	_	
Total: ADIT-190 (Sub Proration)	ject to	-	-	-	-	-	
Marian O O dans	T						
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, Distribution,	(D) Only	(E)	(F)	(G)
ADIT- 282 (Not Subject to		or Other	Transmission	Plant	Labor	
Proration)	Total	Related	Related	Related	Related	Justification
	-					
	-					
	-					
Subtotal: ADIT-282 (Not Subject to Proration)	-					
	_					

			_						
		١.	_						
		T.	-						
Total: ADIT-282 (Not Sub Proration)	ject to		-	-		-	-	-	
-									
Wages & Salary Allocator								#DIV/0!	
Gross Plant Allocator							#DIV/0!		
Transmission Allocator						100.00%			
Other Allocator					0.00%				
ADIT -									
Transmission			#DIV/0!	-		-	#DIV/0!	#DIV/0!	

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

#DIV/0!

(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT 202	Total	Other	Deleted	Dalatad	Deleted	l
ADIT-282	Total	Related	Related	Related	Related	Justification
ADIT-282 (Not						
Subject to Proration)	-	-	-	-	-	
ADIT-282 (Subject to						
Proration)	-	-	-	-	-	
Total - Pg. 277						
(Form 1-F filer: see						
note 7, below)	-	-	-	-	-	

Instructions for Account 282:

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

Transmission are directly assigned

to Column D

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

"normalization" rules will be included in ADIT-282

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

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

		1						
		-						
		-						
		-						
		-						
		-						
Subtotal: ADIT-283 (N	Not Subject to							
Proration)		-	-		-	-	-	
		-						
		-						
		-						
		-						
Total: ADIT-283 (Not	Subject to					+		
Proration)	Subject to	_	_		_	_	_	
i ioration,		_	_		_	+	<u> </u>	
Wages & Salary								
Allocator							#DIV/0!	
Gross Plant							#DIVIO:	
Allocator						#DIV/0!		
Transmission								
Allocator					100.00%			
Other Allocator				0.00%				
ADIT -				0.0070				
Transmission		#DIV/0!	_		-	#DIV/0!	#DIV/0!	
	I	 	l		ı	1		1

(A)	(В)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
			or Other	Transmission	Plant	Labor	
ADIT- 283 (Subject to Proration)	To	otal	Related	Related	Related	Related	Justification
		•					
Subtotal: ADIT-283 (Subject to Proration)	-		-	-	-	-	

Total: ADIT-283 (Sub Proration)	ject to	1	ı		1	•	-	
Wages & Salary								
Allocator							7.59%	
Gross Plant								
Allocator						36.24%		
Transmission								
Allocator					100.00%			
Other Allocator				0.00%				
ADIT -				·				
Transmission		-	-		-	-	-	

(A)		(B)	(C)	(D)	(E)	(F)	(G)
			Gas, Production,	Only			
			Distribution,		5 1 1		
			or Other	Transmission	Plant	Labor	
ADIT-283 (Subject to	Proration)	Total	Related	Related	Related	Related	Justification
ADIT-283 (Not	i ioiation)	Iotai	Related	Itelateu	Related	Related	Justilication
Subject to Proration)		_	_	-	-	_	
ADIT-283 (Subject to							
Proration)		-	-	-	-	-	
Total - Pg. 277							
(Form 1-F filer: see							
note 7, below)		-	-	-	-	-	

Instructions for Account 283:

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

2. ADIT items related only to

Transmission are directly assigned

to Column D

- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)

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

(A)		(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
			Distribution,	-	Dlant	Labor	
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)		_					
·							
	Ш						
	\vdash						
Subtotal: ADIT-255							
(Form No. 1 p. 266							
& 267)		-	-	-	-	-	
	Ш						
Logo: Adjustment to rate have							
Less: Adjustment to rate base					-		
	\dagger						
Total: ADIT-255		-	-	-	-	-	
Wages & Salary Allocator						#DIV/0!	
Net Gross Plant	\vdash					#DIV/U!	
Allocator					#DIV/0!		
Transmission							
Allocator			0.000/	100.00%			
Other Allocator Unamortized	\vdash		0.00%				
Investment Tax							
Credit -							
Transmission		#DIV/0!	-	-	#DIV/0!	#DIV/0!	
(A)		(B)	(C)	(D)	(E)	(F)	(G)
(A)		(6)	Gas,	(D)	(=)	(1)	(0)
			Production,	Only			
			Distribution,	Tuenemale	Dlas:4	l -b	
			or Other	Transmission	Plant	Labor	
Investment Tax Credit Amortization		Total	Related	Related	Related	Related	Justification
leves stee and Tay One lit Access the sti							
Investment Tax Credit Amortization		-					

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

END

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

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

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

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

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

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

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

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

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

Instructions for Account 190:

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

2. ADIT items related only to

Transmission are directly assigned

to Column D

- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

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

Proration)		-	-	-	-	-	
		-	-	-	-	-	
		-	-	-	-	-	
		-	-	-	-	-	
		_	-	_	_	_	
		_	_	_	_	_	
Total: ADIT-282 (Not	Subject to						
Proration)	oubject to	_	_	_	_	_	
,							
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
	_					
Subtotal: ADIT-282 (Subject to Proration)	-	-	-	-	-	
,						
Total: ADIT 202 (Not Cubicat to						
Total: ADIT-282 (Not Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator						

Gross Plant Allocator Transmission Allocator Other Allocator		0.00%	100.00%			
ADIT - Transmission	_		_	_	_	
1141131111331011					#DIV/0!	
(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT-282	Total	Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration)	-	-	-	-	-	
ADIT-282 (Subject to						
Proration)	-	-	-	-	-	
Total - Pg. 277						
(Form 1-F filer: see						
note 7, below)	-	-	-	-	-	

Instructions for Account 282:

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

Transmission are directly assigned

to Column D

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

"normalization" rules will be included in ADIT-282

(Subject to Proration)

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

(B)	(C)	(D)	(E)	(F)	(G)
	Gas,				
	Production,	Only			
	Distribution,				
	or	Transmission	Plant	Labor	
	Other				
Total	Related	Related	Related	Related	Justification
	(B)	Gas, Production, Distribution, or Other	Gas, Production, Only Distribution, or Transmission Other	Gas, Production, Only Distribution, or Transmission Plant Other	Gas, Production, Only Distribution, or Transmission Plant Labor Other



		-					
		-					
		-					
		-					
		-					
		-					
		_					
		_					
Subtotal: ADIT-283 (Not Subject to							
Proration)		-	-	-	-	-	
		-					
		-					
		-					
		-					
Total: ADIT-283 (Not Subject to	-						
Proration)		_	_	_	_	_	
Wages & Salary							
Allocator						7.59%	_
Gross Plant							
Allocator					36.92%	_	
Transmission							
Allocator				100.00%			
Other Allocator ADIT -			0.00%				
ADIT -							
Transmission		-	-	-	-	-	

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

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

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

Instructions for Account 283:

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

Transmission are directly assigned

to Column D

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

- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)
 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)		(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
			or	Transmission	Plant	Labor	
ADITC-255 (Unamort Investment Tax Cred		Total	Other Related	Related	Related	Related	Justification
Account No. 255 (Accu							
Investment Tax Credit	s)	-					
Subtotal: ADIT-255							
(Form No. 1 p. 266							
& 267)		-	-	-	-	-	
Less: Adjustment to ra	te base				-		
Total: ADIT-255		<u> </u>	_	_	_	_	
Total: ABIT 200							
Wages & Salary							
Allocator							
Gross Plant Allocator							
Transmission							
Allocator				100.00%			
Other Allocator			0.00%				
Unamortized Investment Tax							
Credit -							
Transmission		-	-	-	-	-	
		•					
			,	, .	,-		
(A)		(B)	(C) Gas,	(D)	(E)	(F)	(G)
			Production,	Only			
			Distribution,	-			
			or Other	Transmission	Plant	Labor	
ADITC-255		Total	Other Related	Related	Related	Related	Justification
7.5.10 200		1 Otal	Tolatoa	Notatoa	TOTALOG	Noiatou	

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

END

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

Rate Year =

Federal Deficient / (Excess) Deferred Income Taxes

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

	No. 190)												
			Days in I	Period				of Deficient / vity (Note A)	Actual - Proratio	n of Deficier	nt / (Excess)	ADIT Activi	ty (Note B)
Line	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	Total Days in Future Test Period	(E) Proration Amount (Column C / Column D)	Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
1	Deficient / (Ex ADIT Subject Proration	cess) to				[Insert Date]		-	[Insert Date]				-
2	Projected / Actual Activity					[Insert Date]			[Insert Date]				
<u>3</u> 2	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
<u>4</u> 3	February	28	_	214	50.00%	-	-	-	-	-	-	-	-
<u>5</u> 4	March	31	_	214	50.00%	-	-	-	-	-	-	-	-
<u>6</u> 5	April	30	_	214	50.00%	-	-	-	-	-	-	-	-
<u>7</u> 6	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
<u>8</u> 7	June	30	185	214	<u>50.00%</u> 86.45%	-	-	-	-	-	-	-	-
<u>9</u> 8	July	31	15 4	214	<u>50.00%</u> 71.96%	-	-	-	-	-	-	-	-
<u>10</u> 9 11 10	August September	31	123	214	<u>50.00%</u> 57.48% 50.00%43.46%	-	-	-	-	-	-	-	-

		(B) (C)	ys in Pe	riod (D)	(E)			ivity (Note A) (H)	Actual - Proration (I)	on of Deficier (J)	nt / (Excess) (K)	ADIT Activi	(M)
		ccess) Accumula s - Property (Acco	ount No	. 282)		Projection - Proration of Deficient /			<u> </u>				
<u>2423</u>				_		2 <u>3</u> 2)			(Ooi. (IVI), LINE 2 <u>2</u> -	- · LIIIC Z <u>∪</u> ≠)			
2422	Deficient / (Excess) ADIT - Account 190					+ Line		-	(Col (M) Line 22	(Col. (M), Line 2 <u>2</u> 4 + Line 2 <u>3</u> 2)			-
_		rcass)				, (Col. (H), Line 2 <mark>2</mark> 4			,				
23 22	Deficient / (Excess) ADIT					(Col. (H), Line 1 <u>4</u> 3)		-	(Col. (M), Line 1 <u>43</u>)				-
<u>2221</u>	Average Balar adjusted (non- prorated) Prorated					([Col. (H), Line 1 <u>8</u> 7 + Line 2 <u>1</u> 0] /2)		-	([Col. (M), Line 1 <mark>8</mark> 2 <u>1</u> 9] /2)	7 + Line			-
<u>21</u> 20		Ending Balance - Deficient / (Excess) ADIT						-	(Col. (M), Line 1 <u>9</u> € <u>20</u> 1 9)	(Col. (M), Line 1 <u>9</u> 8 + Line <u>20</u> 19)			
<u>0</u> 19		ce - Deficient / (Exc	cess)			(Note F) (Col. (H),		-					-
1 <u>9</u> 18		ce - Deficient / (Exc lect to Proration	cess)			[Insert Date]		-	[Insert Date]				-
<u>8</u> 17	Beginning Bala Deficient / (Ex ADIT					(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)			-
<u>7</u> 16	(Excess) ADIT	ance - Deficient / Adjustment				(Note F)		-					-
<u>16</u> 15	(Excess) ADIT Proration	ance - Deficient / Not Subject to				[Insert Date]		-	[Insert Date]				-
<u>5</u> 14	of Lines <u>3</u> 2 - 1 <u>4</u> 3)	365				-	-		-	-	-	-	
<u>4</u> 13	Total (Sum	31	+	214	0.47%	-	-	-	-	-	-	-	-
<u>3</u> 12	November December	30	32 4	214	50.00%14.95% 50.00%	-	-	-	-	-	-	-	-
<u>12</u> 11	October	31	62	214	50.00% 28.97%	-	-	-	-	-	-	-	-
	Octobor												

Deficient / (Excess)	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)
26 2726 January 31 - 214 50.00%	2 <u>5</u> 24	ADIT Subject Proration <u>Projected /</u> <u>Actual</u>					Date] [Insert		-	-				-
2826 February 28 - 244 50.00%	<u>26</u>	rouvity												
March 34	<u>2725</u>	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
3028 April 30 - 214 50.00%	<u>28</u> 26	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
May 34 - 214 50.00%	<u>29</u> 27	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
3236 June 39 485 244 50.00%88.45% - - - - - - - - -	<u>30</u> 28	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
3334 July 34 454 244 50.00%74.96%	<u>31</u> 29	May	31	_	214	50.00%	-	-	-	-	-	-	-	-
August 31 123 214 50.00%57.48%	<u>32</u> 30	June	30	185	214	<u>50.00%</u> 8 6.45%	-	-	-	-	-	-	-	-
September 36 93 244 50.00%43.46% - - - - - - - - -	<u>33</u> 31	July	31	15 4	214	<u>50.00%</u> 71.96%	-	-	-	-	-	-	-	-
September 30 93 214 50.00%43.46% - - - - - - - - -	<u>3432</u>	August	31	123	214	<u>50.00%</u> 57.48%	_	-	-	_	-	-	-	_
3634 October 34 62 214 50.00%28.97% - - - - - - - - -		September	30	93	214	<u>50.00%</u> 4 3.46%	_	-	-	_	-	-	-	-
November 30 32 214 50.00%14.95% - - - - - - - - -		October	31	62	214	<u>50.00%28.97%</u>	-	-	-	_	-	-	-	-
December 34 4 244 50.00%0.47%		November	30	32	214	<u>50.00%</u> 14.95%	-	-	-	_	-	-	-	-
Total (Sum of Lines 275 365 - 386) - 386			31	4	214	<u>50.00%</u> 0.47%	-		<u>-</u>	-				
(Excess) ADIT Not Subject to 4038 Proration Beginning Balance - Deficient / (Excess) ADIT Adjustment (Note F) (Col. (H), Line Deficient / (Excess) (Col. (M), Line 4038 + Line - (Col. (M), Line 4038 + Line)	<u>39</u> 37	of Lines 275	365				-	-		-	-	-	-	
(Col. (H), Beginning Balance - Line Deficient / (Excess) 4038 + (Col. (M), Line 4038 + Line		(Excess) ADIT Proration Beginning Bal	Γ Not Sub ance - De	ject to eficient /			Date]		-	[Insert Date]				-
<u></u>	<u>41</u> 33	Beginning Bal	Beginning Balance - Deficient / (Excess)							(Col. (M), Line <u>40</u> 34 4139)	3 + Line			-

							<u>41</u> 39)								
		Ending Baland					[Insert Date]		-	[Insert Date]				-	
43	<u>341</u>	ADIT Not Sub Ending Balance	ject to Pro ce - Defici	oration ent / (Excess)			(NI - 4 - F)								
44	<u>4</u> 42	ADIT Adjustm		,			(Note F)		-					-	
		Ending Baland					(Col. (H), Line 4 <u>3</u> 4								
4	<u>5</u> 43	Deficient / (Ex ADIT	cess)				+ Line 4 <u>4</u> 2)		-	(Col. (M), Line 4 <u>3</u> 4	-				
	<u>6</u> 44	Average Balar adjusted (non- prorated) Prorated					([Col. (H), Line 4 <u>2</u> 0 + Line 4 <u>5</u> 3] /2)		-	([Col. (M), Line 4 <u>2</u> 0 + Line 4 <u>5</u> 3] /2)				-	
		Deficient / (Excess)					(Col. (H), Line 3 <mark>8</mark> 6		-	(Col. (M), Line		-			
47	<u>7</u> 4 5	ADIT) (Col. (H),			3 <u>8</u> 6)					
			Deficient / (Excess) ADIT - Account 282												
48	<u>846</u>	ADIT - Accou	ADIT - Account 282						-	(Col. (M), Line 4 <u>6</u> 4	+ Line 47 5)			-	
		Income Taxes	s - Other	ccumulated De (Account No. : Days in F	283) Period		(Excess) ADIT Acti	of Deficient / vity (Note A)	Actual - Proratio	•		,		
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M) Preserved	
L	.ine	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)	
4	749	ADIT Subject to Proration					[Insert Date]		_	[Insert Date]				_	
4	1 10	Projected / Actual Activity					[Insert Date]			[Insert Date]					
	50														
_	<u>1</u> 48	January	31	_	214	50.00%	-	-	-	-	-	-	-	-	
<u>5</u>	<u>1</u> 70														
	249	February	28	_	214	50.00%	-	-	-	-	-	-	-	-	
<u>52</u>		February March		-	214 21 4	50.00% 50.00%		-	-	-	-	-	-	-	

<u>54</u> 51	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
<u>55</u> 52	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
<u>5653</u>	June	30	185	214	<u>50.00%</u> 86.45%	-	-	-	-	-	-	-	-
<u>57</u> 54	July	31	154	214	<u>50.00%</u> 71.96%	-	-	-	-	-	-	-	-
<u>58</u> 55	August	31	123	214	<u>50.00%</u> 57.48%	-	-	-	-	-	-	-	-
<u>59</u> 56	September	30	93	214	<u>50.00%</u> 4 3.46%	-	-	-	-	-	-	-	-
<u>60</u> 57	October	31	62	214	50.00% 28.97%	-	-	-	-	-	-	-	-
<u>6158</u>	November	30	32	214	<u>50.00%</u> 14.95%	-	-	-	-	-	_	-	-
<u>62</u> 59	December	31	4	214	<u>50.00%</u> 0.47%	-	-	-	-	-	-	-	-
<u>63</u> 60	Total (Sum of Lines <u>51</u> 48 - <u>6259</u>)	365				-	-		-	-	-	-	
6464 6562	Beginning Bal (Excess) ADIT Proration Beginning Bal (Excess) ADIT	Not Subject ance - Deficie	to ent /			[Insert Date] (Note F)		-	[Insert Date]				-
<u>66</u> 63	Beginning Balance - Deficient / (Excess)					(Col. (H), Line 6 <u>4</u> 4 + Line 6 <u>6</u> 2)		-	- (Col. (M), Line 6 <u>4</u> 4 + Line 6 <u>6</u> 2)				
6764 6865	Ending Baland ADIT Not Sub Ending Baland ADIT Adjustm	ject to Prorat ce - Deficient	ion			[Insert Date] (Note F) (Col. (H),		-	[Insert Date]				-
<u>69</u> 66	Ending Balance - Deficient / (Excess)							-	- (Col. (M), Line 6 <u>7</u> 4 + Line 6 <u>8</u> 5)				-
<u>70</u> 67	Average Balar adjusted (non- prorated) Prorated					([Col. (H), Line 6 <u>6</u> 3 + Line 6 <u>9</u> 6] /2)		-	([Col. (M), Line 6 <u>6</u> 3 6 <u>9</u> 6] /2)	+ Line			-
<u>71</u> 68	Deficient / (Excess) ADIT					(Col. (H), Line 59 <u>62</u>)		-	(Col. (M), Line 59 <u>62</u>)				-
<u>7269</u>	Deficient / (Excess)					(Col. (H), Line 67 <u>70</u> + Line		-	(Col. (M), Line <u>67-7</u> <u>71</u> 68)	<u>0</u> + Line			-

	Unamortized Deficient / (Excess) ADIT - Federal (Projected)											
	(A)	(B)	(C)									
Line	Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balance									
		(Col. (H),										
<u>73</u> 70	ADIT - 190	Line 2 <u>43</u>)	\$ -									
	ADIT 000	(Col. (H),										
<u>7471</u>	ADIT - 282	Line 4 <u>8</u> 6) (Col. (H),	-									
<u>75</u> 72	ADIT - 283	Line <u>72</u> 69)	-									
<u>76</u> 73	Unamortized Deficient / (Excess) ADIT - Federal	(Entered in ATT H- 1A, Line 41a)	\$ -									

Unamortized Deficient / (Excess) ADIT - Federal (Actual)										
(D)	(E)	(F)								
Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balance								
ADIT -	(Col. (M),	\$								
190	Line 2 <u>4</u> 3)	-								
ADIT -	(Col. (M),									
282	Line 4 <u>8</u> 6)	-								
ADIT -	(Col. (M),									
283	Line <u>72</u> 69)	-								
Unamortized										
Deficient / (Excess)	(Entered in ATT	\$								
ADIT - Federal	H-1A, Line 41a)	-								

State Deficient / (Excess) Deferred Income Taxes

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

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

		of Deficient / vity (Note A)
(F)	(G)	(H)
Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)

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

74<u>77</u> 78	Deficient / (Excess) ADIT Subject to Proration Projected / Actual Activity									
	Activity									
<u>79</u> 75	January	31		-	214		50.00%			
<u>80</u> 76	February	28		-	214		50.00%			
<u>81</u> 77	March	31		-	214		50.00%			
<u>82</u> 78	April	30		-	214		50.00%			
<u>83</u> 79	May	31		_	214		50.00%			

[Insert Date]		-
[Insert Date]		
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

[Insert Date]				-
[Insert Date]				
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
_	_	_	_	_

0.400	June	30	185	214	EO 000/ 96 4E0/								
<u>84</u> 80	July	30		214	50.00%86.45%	-	-	-	-	-	-	-	-
<u>85</u> 81	August	31	154 123	214 214	50.00%71.96%	-	-	-	-	-	-	-	-
86 <mark>82</mark>	September		93	214 214	50.00%57.48% 50.00%43.46%	-	-	-	-	-	-	-	-
<u>87</u> 83	October	31				-	-	-	-	-	-	-	-
<u>88</u> 84	November	31	62	214	50.00%28.97%	-	-	-	-	-	-	-	-
8985	December	30 31	32 4	214	50.00% 14.95% 50.00%	-	-	-	-	-	-	-	-
<u>90</u> 86	Total (Sum	31		214	0.47%	-	-		-	-	-	<u>-</u>	<u>-</u>
<u>91</u> 87	of Lines 7 <u>9</u> 5 - <u>90</u> 86)	365				-	-		-	-	-	-	
0000	(Excess) ADI	lance - Deficie T Not Subject t				[Insert Date]		-	[Insert Date]				-
<u>92</u> 88	Proration Beginning Balance - Deficient /												
<u>93</u> 89	(Excess) ADI	l Adjustment				(Note F) (Col. (H),		-					-
	Beginning Ba					Line <u>92</u> 88 +		-					-
<u>94</u> 90	Deficient / (Ex ADIT	(cess)				Line <u>93</u> 8 9)			(Col. (M), Line <u>92</u> 8 <u>93</u> 89)	8 + Line			
0.504	Ending Balan	ce - Deficient /	(Excess)			[Insert Date]		-	[Insert Date]				-
<u>95</u> 91	Ending Balan	eject to Proration ce - Deficient /				(Note F)							
<u>9692</u>	ADIT Adjustm					(Col. (H),		-	<u>-</u>				-
0700	Ending Baland Deficient / (Ex	ce - (cess)				Line 91 <u>95</u> + Line		-	(0 1 (1) 1: 054				-
<u>9793</u>	ADIT					9 <u>6</u> 2)			(Col. (M), Line 9 <u>5</u> 4	(Col. (M), Line 9 <u>5</u> 4 + Line 9 <u>6</u> 2)			
	. 5.					([Col. (H), Line							
0004	Average Bala adjusted (non					9 <u>40</u> + Line 9 <u>7</u> 3]		-	([Col. (M), Line 9 <u>4</u>	+ Line			-
<u>98</u> 94	prorated) Prorated					/2)			9 <u>7</u> 3] /2)				
0005	Deficient / (Excess)					(Col. (H), Line		-	(Col. (M), Line				-
<u>99</u> 95	ADIT	waas)				9086) (Col. (H),			<u>90</u> 86)				
10000	Deficient / (Ε ADIT - Accou					Line 9 <u>8</u> 4 + Line		-	(Cal (NA) 1: 2004	. Lim - 005	`		-
<u>100</u> 96						9 <u>9</u> 5)			(Col. (M), Line 9 <u>8</u> 4	+ Line 9 <u>9</u> 5)		
	Deficient / (E	xcess) Accun	nulated Def	erred									

Income	Taxes -	 Property 	(Account	No. 282)
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		•	Days in P					of Deficient / vity (Note A)	Actual - Proration	on of Deficier	nt / (Excess)	ADIT Activi	ty (Note B)
Line	(A) Month	Days Per Month	(C) Prorated Days Per Month	Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
97 <u>101</u> 102	Deficient / (Ex ADIT Subject of Proration Projected / Actual Activity					[Insert Date] [Insert Date]		-	[Insert Date]				-
<u>103</u> 98	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
<u>104</u> 99	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
<u>105</u> 100	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
<u>106</u> 101	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
<u>107</u> 102	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
<u>108</u> 103	June	30	185	214	<u>50.00%</u> 86.45%	-	-	-	-	-	-	-	-
<u>109</u> 104	July	31	154	214	<u>50.00%</u> 71.96%	-	-	-	-	-	-	-	-
<u>110</u> 105	August	31	123	214	<u>50.00%</u> 57.48%	-	-	-	-	-	-	-	-
<u>111</u> 106	September	30	93	214	<u>50.00%</u> 4 3.46%	-	-	-	-	-	-	-	-
<u>112</u> 107	October	31	62	214	<u>50.00%</u> 28.97%	-	-	-	-	-	-	-	-
<u>113</u> 108	November	30	32	214	<u>50.00%</u> 14.95%	-	-	-	-	-	-	-	-
<u>114109</u>	December	31	4	214	<u>50.00%</u> 0.47%	-			-	-	-	-	
<u>115</u> 110	Total (Sum of Lines 10398 - 109114)	365				-	-		-	-	-	-	
<u>116444</u> <u>117442</u>	Beginning Bala (Excess) ADIT Proration Beginning Bala (Excess) ADIT	Not Subj	ject to ficient /			[Insert Date] (Note F)		-	[Insert Date]				-

<u>118</u> 113	Beginning Bal Deficient / (Ex ADIT					(Col. (H), Line 11 <u>6</u> 4 + Line 11 <u>7</u> 2)		-	(Col. (M), Line 11 <u>6</u> 11 <u>7</u> 2)	1 + Line			-
<u>119</u> 114 120 115	Ending Baland ADIT Not Sub Ending Baland ADIT Adjustm	ject to Pro ce - Defici				[Insert Date] (Note F)		-	[Insert Date]				-
<u>121</u> 416	Ending Baland Deficient / (Ex ADIT	ce -				(Col. (H), Line 11 <u>9</u> 4 + Line 1 <u>20</u> 1 5)		-	(Col. (M), Line 11 <u>9</u> 1 <u>20</u> 1 5)	4 + Line			-
<u>122</u> 417	Average Balar adjusted (non- prorated) Prorated					([Col. (H), + Line 1 <u>21</u>		-	([Col. (M), Line 11 <u>8</u> 1 <u>21</u> 46] /2)	3 <mark>3</mark> + Line			-
<u>123</u> 118	Deficient / (Excess) ADIT					(Col. (H), Line 1 <u>1409</u>) (Col. (H),		-	(Col. (M), Line 1 <u>14</u> 09)				-
<u>124</u> 119	Deficient / (E: ADIT - Accou					Line 1 <u>22</u> 17 + Line 1 <u>23</u> 18)		-	(Col. (M), Line 1 <u>22</u> - 1 <u>23</u> 18)	1 7 + Line			-
			ccumulated De (Account No. : Days in F	283)				n of Deficient /	Actual - Proratio	n of Deficier	nt / (Excess)	ADIT Activi	tv (Note B)
	(A)	(B)	(C)	(D)	(E)	(Excess	(G)	vity (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)
120 125 126	ADIT Subject to Proration Projected / Actual Activity					[Insert Date] [Insert Date]		-	[Insert Date]				-
127 121 128 122	January February	31	-	214	50.00% 50.00%	-	-	-	-		-	-	-

		28	-	214		-	-	-	-	-	-	_	-
<u>129</u> 123	March	31	_	214	50.00%	_	-	-	-	-	-	_	-
<u>130</u> 124	April	30	_	214	50.00%	_	-	-	-	-	-	_	-
<u>131</u> 125	May	31	-	214	50.00%	-	-	-	-	-	-	_	-
<u>132</u> 126	June	30	185	214	<u>50.00%</u> 86.45%	-	-	-	-	-	-	_	-
<u>133</u> 127	July	31	154	214	<u>50.00%</u> 71.96%	-	-	-	-	-	-	_	-
<u>134</u> 128	August	31	123	214	<u>50.00%</u> 57.48%	-	-	-	-	-	-	-	-
<u>135</u> 129	September	30	93	214	<u>50.00%</u> 4 3.46%	-	-	-	-	-	-	-	-
<u>136</u> 130	October	31	62	214	<u>50.00%</u> 28.97%	-	-	-	-	-	-	-	-
<u>137</u> 131	November	30	32	214	<u>50.00%</u> 14.95%	-	-	-	-	-	-	-	-
<u>138</u> 132	December	31	4	214	<u>50.00%</u> 0.47%	-	-	-	-	-	-	-	
<u>139</u> 133	Total (Sum of Lines 12 <u>7</u> 4 - 13 <u>8</u> 2)	365	-	-		-	-		-	-	-	-	
<u>140</u> 134 <u>141</u> 135	Beginning Bala (Excess) ADIT Proration Beginning Bala (Excess) ADIT	Not Sub	oject to eficient /			[Insert Date] (Note F)		-	[Insert Date]				-
<u>141</u> 100	(EXOCOO) NOT	rajuotii	ione			(Col. (H), Line							
<u>142</u> 136	Beginning Bala Deficient / (Ex ADIT					1 <u>40</u> 34 + Line 1 <u>41</u> 35)		-	(Col. (M), Line 1 <u>40</u> 1 <u>41</u> 35)	34 + Line			-
<u>143</u> 137	ADIT Not Subj	ect to Pr	cient / (Excess) coration cient / (Excess)			[Insert Date]		-	[Insert Date]				-
<u>144</u> 138	ADIT Adjustme		(=::::)			(Note F) (Col. (H),		-					-
<u>145</u> 139	Ending Baland Deficient / (Exc ADIT					Line 137 143 + Line 138 144)		-	(Col. (M), Line 137 138 <u>144</u>)	- <u>143</u> + Line			-
<u>146</u> 140	Average Balar adjusted (non- prorated) Prorated					([Col. (H), 142 + Line /2)		-	([Col. (M), Line 136 139 <u>145]</u> /2)	3- <u>142</u> + Line			-
<u>147</u> 141 <u>148</u> 142	Deficient / (Excess) ADIT Deficient / (Ex	ccess)				(Col. (H), Line 132 <u>138</u>) (Col. (H),		-	(Col. (M), Line 13 <mark>82</mark>) (Col. (M), Line 140	- <u>146</u> + Line			-

ADIT - Account 283	Line 140 -	141<u>147</u>)	-
	<u>146</u> +		
	Line		
	141 147)		

	Unamortized Deficien	t / (Excess) ADIT - State	e (Projected)		Unamortized Deficier	nt / (Excess) ADIT	- State (Actual)
	(A)	(B)	(0	C)	(D)	(E)	(F)
Line	Deficient / (Excess) Deferred Income Taxes	Reference		OY ance	Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balance
		(Col. (H),			ADIT -	(Col. (M),	\$
<u>149</u> 143	ADIT - 190	Line <u>100</u> 96)	\$	-	190	Line <u>100</u> 96)	-
		(Col. (H),			ADIT -	(Col. (M),	
<u>150</u> 144	ADIT - 282	Line 119 124)		-	282	Line 1 <u>24</u> 19)	-
		(Col. (H),			ADIT -	(Col. (M),	
<u>151</u> 445	ADIT - 283	Line 142 146)		-	283	Line 142 146)	-
<u>152</u> 146	Unamortized Deficient / (Excess) ADIT - State	(Entered in ATT H- 1A, Line 41b)	\$	-	Unamortized Deficient / (Excess) ADIT - State	(Entered in ATT H-1A, Line 41b)	

Instructions

Rate Year Projected Activity Check

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

Notes

- This section is used to calculate the projected deficient / (excess) ADIT balances. The computations in columns A-H of this workpaper apply the proration rules of Reg. Sec. 1.167(I)-1(h)(6) to the projected annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For deficient / (excess) accumulated deferred income taxes subject to the normalization requirements, projected activity for months prior to the future portion of the test period is averaged rather than prorated.
- This section is used to calculate the actual deficient / (excess) ADIT balances. The computations in 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 will be used. Likewise, when projected 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)

^{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".

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



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

		Ta	ax Cuts and Jobs Act o	of 2017							
	(A)	(B)	(C)		(D)		(E)		(F)		(G)
_ine	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		er 31, 2017	[Insert Da				[Insert	
			Tixod Tollod		ADIT nt / (Excess)		BOY alance		rent Year ortization		EOY Balance
1	Unprotected Non-Property		_		(alarioo		101112411011		Balarioo
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		-			<u> </u>	594,442		594,44
17	ADIT - 283	(Note A)	ARAM		-				-		-
18	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	594,442	\$	594,44
19	Total - Deficient / (Excess) ADIT			\$	-	\$			594,442	\$	594,4

Tax Reform Act of 1986

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	September 30, 2018	[Insert Date]		[Insert Date]
			_	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
20	Protected Property						
21	ADIT - 190	(Note B)	ARAM	\$ -	\$ -	\$ -	\$ -
22	ADIT - 281	(Note B)	ARAM	-	-	-	-
23 24	ADIT - 282 ADIT - 283	(Note B) (Note B)	ARAM ARAM	-		_	_
24	ADII - 200	(Note B)	At Calvi	_			
25	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
26	Total - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
		Total Federal De	eficient / (Excess) Def	erred Income Taxes			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
					[Insert Date]		[Insert Date]
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization		[IIISelt Date]		[IIISelt Date]
	,		Fixed Period	ADIT	BOY	Current Year	EOY
			_	Deficient / (Excess)	Balance	Amortization	Balance
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						-
36	ADIT - 282			-	-	-	-
37	ADIT - 283			-	-	-	-
38	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
39	Protected Property						
40	ADIT - 190			\$ -	\$ -	\$ -	\$ -
41	ADIT - 281			-	-	-	-
42	ADIT - 282			-	-		
43	ADIT - 283			-	-	-	-

44	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$ -	\$	-
45	Total - Deficient / (Excess) ADIT			\$	-	\$	-	\$ -	\$	-
		Total Federal Defid	cient / (Excess) Def	erred Income	Taxes					
	(A)	(B)	(C)	1)	D)		(E)	(F)		(G)
			Amortization			[Insert Da	nte]		[Insert [Date]
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Fixed Period		DIT / (Excess)		BOY alance	ent Year ortization		EOY alance
46 47 48 49	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$		\$	- - -	\$ - -	\$	- - -
50	Total - Deficient / (Excess) ADIT			\$	-	\$	<u>-</u>	\$ <u> </u>	\$	-
51	Tax Gross-Up Factor	ATT H-1A, Line 132b			1.00		1.00	1.00		1.00
52	Regulatory Asset / (Liability)			\$	-	\$	-	\$ -	\$	-
	(A)	Federal Incom	ne Tax Regulatory A		D)		(E)	 (F)		(G)
l ima	Domilatore Aposto / (Linkilitian)	Natao				[Insert Da	<u>ite]</u>		[Insert [Date]
Line	Regulatory Assets / (Liabilities)	Notes			DIT / (Excess)		BOY alance	ent Year ortization		EOY alance
53 54	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$	-	\$	- -	\$ -	\$	- -
55	Total - Transmission Regulatory Asset / (Liability)			\$	-	\$	-	\$ -	\$	-
		State Deficient	t / (Excess) Deferre	d Income Tax	(es					
		S	state Tax Rate Char	nge						
	(A)	(B)	(C)	1)	D)		(E)	(F)		(G)
Line	Deficient / (Evenes) Deferred Income Towar	Notes	Amortization			[Insert Da	<u>ite]</u>		[Insert [Date]
Line	Deficient / (Excess) Deferred Income Taxes	inotes	Fixed Period		DIT / (Excess)		BOY alance	ent Year ortization		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	ADIT - 281	5 Years	-	-	-	-
65	ADIT - 282	5 Years	-	-	-	-
66	ADIT - 283	5 Years	-	-	-	-
67	Subtotal - Deficient / (Excess) ADIT		\$ -	\$ -	\$ -	\$ -
68	Protected Property					
69	ADIT - 190	NA	\$ -	\$ -	\$ -	\$ -
70	ADIT - 281	NA	-	-	-	-
71	ADIT - 282	NA	-	-	-	-
72	ADIT - 283	NA	-	-	-	-
73	Subtotal - Deficient / (Excess) ADIT		\$ -	\$ -	\$ -	\$ -
74	Total - Deficient / (Excess) ADIT		\$ -	\$ -	\$ -	\$ -

		Total State Def	icient / (Excess) Defe	rred Income T	axes					
	(A)	(B)	(C)	(D))	(E	i)	(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization			[Insert Date]			[Insert D	oate]
			Fixed Period	AD Deficient /		BO Bala		ent Year ortization		EOY 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	ADIT - 282				-		-	-		-

85	ADIT - 283				-		-		-		-
86	Subtotal - Deficient / (Excess) ADIT			\$	_	\$	-	\$	-	\$	-
87	Protected Property	_									
88	ADIT - 190			\$	_	\$	_	\$	_	\$	_
89	ADIT - 281			Ψ	<u>-</u>	Ψ	_	Ψ	_	Ψ	_
90	ADIT - 282				_		_		_		_
91	ADIT - 283				-		-		-		-
92	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
93	Total - Deficient / (Excess) ADIT			\$		\$	-	\$		\$	<u>-</u>
		Total State	Deficient / (Excess) Deferred I	ncome Taxes						
	(A)	(B)	(C)		(D)		(E)		(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period			[Insert Da	ate]			[Insert D	ate]
					ADIT nt / (Excess)		BOY salance		rent Year ortization		EOY alance
<u>94</u> 75	ADIT - 190			\$	-	\$	-	\$	-	\$	-
<u>95</u> 76	ADIT - 281				-		-		-		-
<u>95</u> 76 9677	ADIT - 282				-		-		-		-
<u>97</u> 78	ADIT - 283				-		-		-		-
<u>98</u> 79	Total - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	<u>-</u>
<u>99</u> 80	Tax Gross-Up Factor	ATT H-1A, Line 132b			1.00		1.00		1.00		1.00
<u>100</u> 81	Regulatory Asset / (Liability)			\$	-	\$	-	\$	-	\$	-
		State I	ncome Tax Regulat	ory Asset /	(Liability)						
	(A)	(B)	(C)		(D)		(E)		(F)		(G)
Line	Regulatory Assets / (Liabilities)	Notes				[Insert Da	ate]			[Insert D	ate]
Lille	Regulatory Assets / (Liabilities)	Notes		,	ADIT		BOY	Curi	rent Year		EOY
		<u> </u>		Deficier	nt / (Excess)		alance		ortization		alance
<u>101</u> 82	Account 182.3 (Other Regulatory Assets)			\$	-	\$	-	\$	-	\$	-
<u>102</u> 83	Account 254 (Other Regulatory Liabilities)				-		-		-		-
<u>103</u> 84	Total - Transmission Regulatory Asset / (Liability)			\$	-	\$	-	\$	-	\$	-

	Federal and	d State Income Tax Regula	tory Asset / (Liabili	y) related to Excess / Defic	cient Deferred Income Ta	axes	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Regulatory Assets / (Liabilities)	Notes			[Insert Date]		[Insert Date]
Lille	Regulatory Assets / (Liabilities)			ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Baland
10485 10586	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$ -	\$ - -	\$ -	\$
<u>106</u> 87	Total - Transmission Regulatory Asset / (Liability)			\$ -	\$ -	- \$ -	\$

Instructions

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

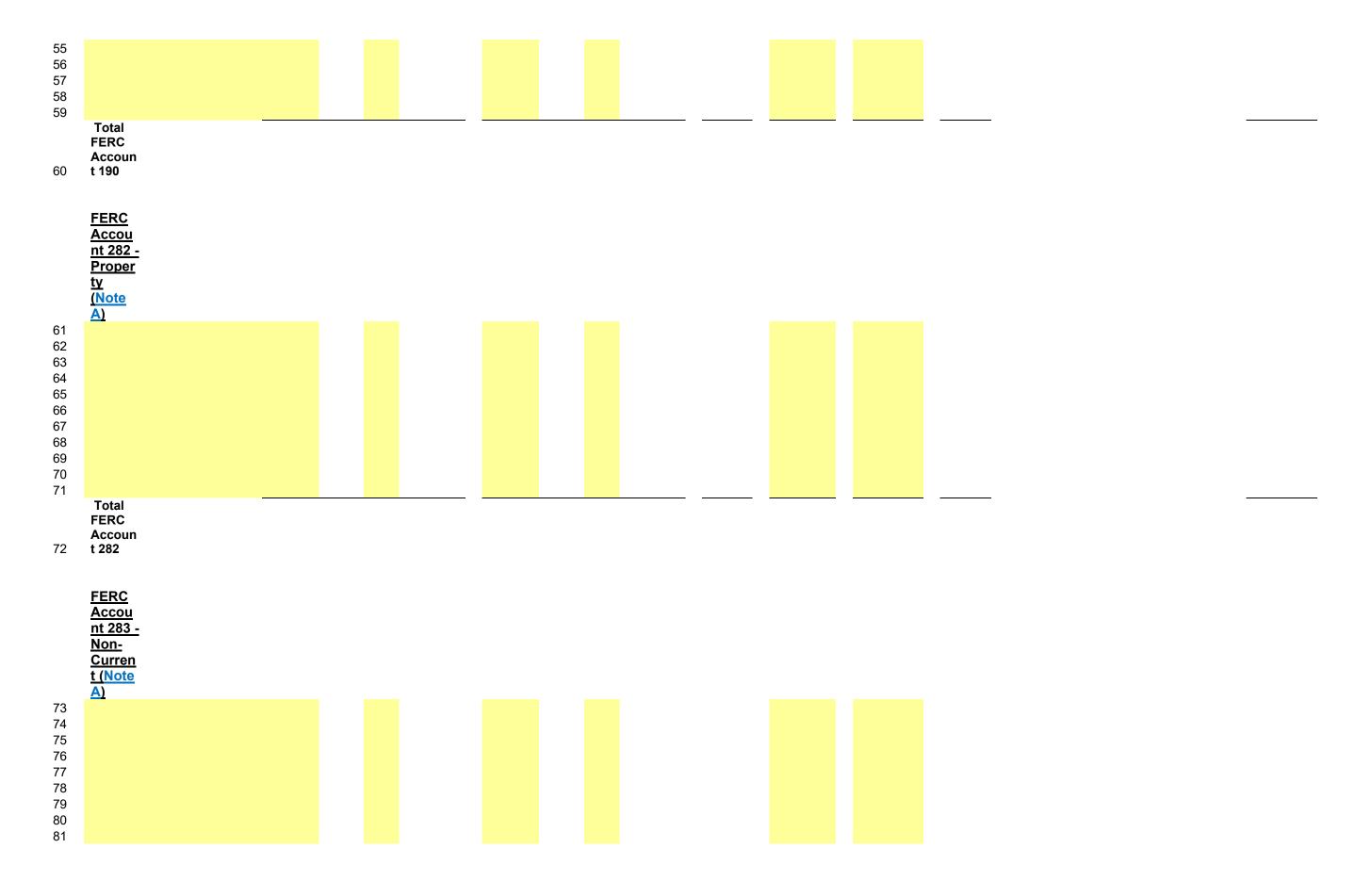
Notes

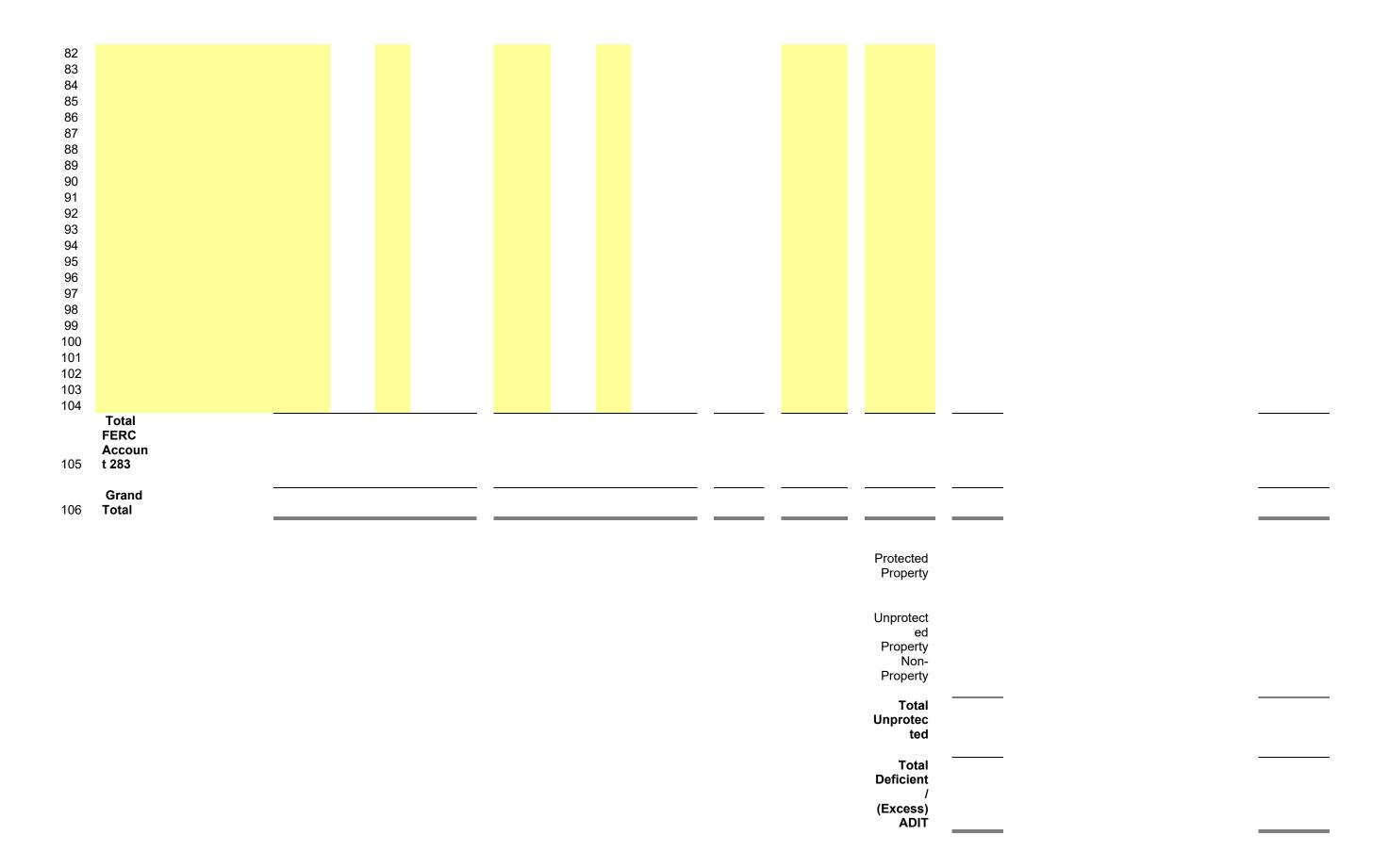
- Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property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

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

										1	ax (Cuts	and	d Jobs A	ct of 2017	7						
					- Pre f				ADIT (De	- Post					Deficient	t / (Excess) [Deferred Ir	ncome Taxe	es (Decembe	r 31, 2017)		
Line	Detaile d Descrip tion	Descript ion	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 on SI T	Tot al AD IT	Rate Chan ge Defer red Tax Impac t	Non- Recover able	Income Tax Regulat ory Asset / Liability Deferred Taxes	Defici ent / (Exce ss) ADIT Balan ce	Jurisdic tion Allocato r	Electric Transmis sion	Alloca tor (Note B)	Transmis sion Allocated	FERC Acco unt
	(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35 %	(H) = (E) + (F) + (G)	(1)	(J) = (I) * 21%	(K)	(L) = (K) * 21 %	(M) = (J) + (K) + (L)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)
1 2	FERC Accoun t 190 - Non- Current (Note A)																					
3 4																						

5 6 7 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9						
8 9 10 10 11 11 12 12 13 14 14 15 16 16 17 17 18 19 19 19 19 19 19 19 19 19 19 19 19 19	5					
8 9 10 10 11 11 12 12 13 14 14 15 16 16 17 17 18 19 19 19 19 19 19 19 19 19 19 19 19 19	6					
8 9 10 10 11 11 12 12 13 14 14 15 16 16 17 17 18 19 19 19 19 19 19 19 19 19 19 19 19 19	7					
11	,					
11	8					
11	9					
11	10					
12	11					
13	40					
14	12					
15	13					
15	14					
16	15					
17	16					
18	10					
19	17					
40 41 42 43 44 45 46 47 48 49	18					
40 41 42 43 44 45 46 47 48 49	19					
40 41 42 43 44 45 46 47 48 49	20					
40 41 42 43 44 45 46 47 48 49	21					
40 41 42 43 44 45 46 47 48 49	22					
40 41 42 43 44 45 46 47 48 49	22					
40 41 42 43 44 45 46 47 48 49	23					
40 41 42 43 44 45 46 47 48 49	24					
40 41 42 43 44 45 46 47 48 49	25					
40 41 42 43 44 45 46 47 48 49	26					
40 41 42 43 44 45 46 47 48 49	27					
40 41 42 43 44 45 46 47 48 49	21					
40 41 42 43 44 45 46 47 48 49	28					
40 41 42 43 44 45 46 47 48 49	29					
40 41 42 43 44 45 46 47 48 49	30					
40 41 42 43 44 45 46 47 48 49	31					
40 41 42 43 44 45 46 47 48 49	22					
40 41 42 43 44 45 46 47 48 49	32					
40 41 42 43 44 45 46 47 48 49	33					
40 41 42 43 44 45 46 47 48 49	34					
40 41 42 43 44 45 46 47 48 49	35					
40 41 42 43 44 45 46 47 48 49	36					
40 41 42 43 44 45 46 47 48 49	27					
40 41 42 43 44 45 46 47 48 49	00					
40 41 42 43 44 45 46 47 48 49	38					
41	39					
41	40					
42 43 44 45 46 47 48 49	41					
44	12					
44	42					
46 47 48 49	43					
46 47 48 49	44					
46 47 48 49	45					
48 49	46					
48 49	47					
49	10					
49 50 51 52 53 54	4ŏ					
50 51 52 53 54	49					
51 52 53 54	50					
52 53 54	51					
53 54	52					
54	52					
54	53					
	54					





S

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 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.

Not es

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.

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

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 263 Col (i)	Allocator	Allocated Amount
Plant Related		Gross Plant Allocator	
2 3 4			
Total Plant Related	0	0.0000%	0
Labor Related 5 6		Wages & Salary Allocator	
Total Labor Related	0	0.0000%	0
Other Included		Gross Plant Allocator	
Total Other Included	0	0.0000%	0
Total Included			0
Excluded			
8 9 10			
Total "Other" Taxes (included on p. 263)			
Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)			
13 Difference	-		
Criteria for Allocation: A Other taxes that are incurred through ownership of plant including transmission plant will be allocation. If the taxes are 100% recovered at retail they will not be included	cated based on the Gross Plant		

- Allocator. If the taxes are 100% recovered at retail they will not be included

 Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary

 Allocator. If the taxes are 100% recovered at retail they will not be included

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

Attachment 3 - Revenue Credit Workpaper

	Account 454 - Rent from Electric Property		Total Amount	Allocation Factor	Allocation %		Total Amount Included In Rates
1	Rent from Electric Property - Transmission Related (Note 3)			Transmission	100%	\$	-
2	Total Rent Revenues	(Sum Lines 1)	\$ -			\$	-
	Account 456 - Other Electric Revenues (Note 1)						
3	Schedule 1A			Transmission	100%	\$	-
4	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 34)			Transmission	100%	\$	-
5	Point to Point Service revenues for which the load is not included in the divisor received by Tra	nsmission Owner (Note <u>3</u> 4)		Transmission	100%	\$	-
6	PJM Transitional Revenue Neutrality (Note 1)			Transmission	100%	\$	-
7	PJM Transitional Market Expansion (Note 1)			Transmission	100%	\$	-
8	Professional Services (Note 3)			Transmission	100%	\$	-
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)			Transmission	100%	\$	-
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)			Transmission	100%	\$	-
11	Affiliate Credits			Wages and Salaries	#DIV/0!	#DIV/0!	
11a	Miscellaneous Credits (Attachment 5)			Various		#DIV/0!	
12	Gross-Shared Revenue (Attachment 3a) Credits	(Sum Lines 2-11)	\$ -	Transmission	100%	#DIV/0!	
13	Less line 18g		\$	-Transmission	100%	\$	
1 <u>3</u> 4	GrossTotal Revenue Credits	(Sum Lines 2-12)				#DIV/0!	

Revenue Adjustment to determine Revenue Credit

1<u>4</u>5

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

- Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 18a 18g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).
- 18a Revenues included in lines 1-11 which are subject to 50/50 sharing.

18b
Costs associated with revenues in line 18a

18c Net Revenues (18a - 18b)

18d 50% Share of Net Revenues (18c / 2)

- Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.
- 18f Net Revenue Credit (18d + 18e)
- 18g Line 18f less line 18a
 - Note <u>3</u>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.
- 1720 Amount offset in line 4 above
- 1821 Total Account 454, 456 and 456.1
- 1922 Note 34: SECA revenues booked in Account 447.

Attachment 3a - Revenue Credit Workpaper

<u>Ln</u>	<u>Item</u>		Revenue Category 1	Revenue Category 2	Revenue Category 3	<u>Revenue</u> Category 4	Revenue Category 5
1	Incremental Expenses						
<u>2</u>	<u>Functionalized Operating Expenses</u>			-			
<u>3</u>	<u>Functionalized Taxes Other Than Income Taxes</u>	± _	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>4</u>	Total Functionalized Expenses		_	_	_	<u> </u>	_
<u>5</u>	Functional Allocator	× _	1.0000	1.0000	1.0000	1.0000	1.0000
<u>6</u>	Allocated Functional Expenses		-	-			-
<u>7</u>	Administrative & General Expenses (Labor)						
<u>8</u>	<u>Labor-related Taxes Other Than Income Taxes</u>	± _		_		<u> </u>	
<u>9</u>	Total Labor-related Expenses		_	-	_	<u> </u>	_
<u>10</u>	Wages and Salaries Allocator	× _	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>
<u>11</u>	Allocated Labor-related Expenses		<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>
<u>12</u>	Property Insurance					<u> </u>	
<u>13</u>	<u>Plant-related Taxes Other Than Income Taxes</u>	<u>+</u> _	<u>-</u>		<u>-</u>		
<u>14</u>	Total Plant-related Expenses		_	_			
<u>15</u>	Gross Plant Allocator	×	<u>#DIV/0!</u>	<u>#DIV/0!</u>	#DIV/0!	<u>#DIV/0!</u>	#DIV/0!
<u>16</u>	Allocated Plant-related Expenses		#DIV/0!	<u>#DIV/0!</u>	#DIV/0!	#DIV/0!	#DIV/0!
<u>17</u>	Customer Incremental Expenses (Ln 6 + Ln 11 + Ln 16)		<u>#DIV/0!</u>	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
18	Gross Revenues			_	_	_	_
<u>19</u>	Total Non-Recovered Expenses		_	_	_	_	_
<u>20</u>	Total Recovered Expenses (Ln 4 + Ln 9 + Ln 14)	_	<u>-</u>		<u> </u>	<u> </u>	<u> </u>
<u>21</u>	Pre-tax Net Revenue for Sharing (minimum of zero)			<u> </u>	<u> </u>		
<u>22</u>	<u>Utility Pre-Tax Allocation Factor</u>	<u>×</u>	0.5000	0.5000	0.5000	0.5000	0.5000
<u>23</u>	Pre-Tax Utility Allocation (Ln 21 × Ln 22)		<u>-</u>	<u> </u>	<u> </u>	<u>-</u>	<u> </u>
<u>24</u>	Composite Tax Rate	×					
<u>25</u>	State and Federal Income Taxes (Ln 23 × Ln 24)		<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
<u>26</u>	Customer Net Revenue Share (Ln 21 – Ln 23)				<u>-</u>		<u>-</u>
<u>27</u>	Minimum Customer Revenue Credit (Ln 17)	<u>+</u>	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<u>28</u>	Total Customer Revenue Credit (Ln 26 + Ln 27)		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

<u>29</u>	Sum of Customer Credits (Sum of Ln 28)	<u>#DIV/0!</u>	
<u>30</u>	Post-Tax Utility Share (Ln 21 – Ln 25 – Ln 26)	_	
<u>31</u>	Sum of Utility Share (Sum of Ln 30)		
<u>32</u>	Federal Tax Rate		<u>= FIT</u>
<u>33</u>	State Tax Rate		<u>=</u> <u>SIT</u>
<u>34</u>	Percent of FIT deductible for SIT		$\equiv p$
<u>35</u>	Composite Tax Rate		$\underline{\text{CTR}} = 1 - ((1-\text{SIT})*(1-\text{FIT}))/(1-(\text{SIT}*\text{FIT}*p))$
<u>36</u>	Customer % of Post-tax Revenues	0.5000	<u>=</u> <u>CUSTP</u>
<u>37</u>	Customer to Utility Post-tax Ratio	1.0000	<pre>= CUSTR = 1/((1-CUSTP)/CUSTP)</pre>
<u>38</u>	<u>Utility Pre-Tax Allocation Factor</u>	0.5000	= $1/(1+CUSTR-(CTR*CUSTR))$
<u>39</u>	Functional Allocator	1.0000	<u>=</u> <u>FA</u>
<u>40</u>	Wages and Salaries Allocator	#DIV/0!	<u>=</u> <u>WS</u>
<u>41</u>	Gross Plant Allocator	#DIV/0!	<u>=</u> <u>GP</u>

Notes

Revenue Categories are those defined in *Pacific Gas & Electric Company*, 90 FERC ¶ 61,314 and *Pacific Gas & Electric Company*, 121 FERC ¶ 61,174: (1) right-of-way leases and lease for space on transmission facilities for telecommunications or to provide outdoor lighting or advertising; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming; grazing; nurseries; outdoor lighting; outdoor advertising; storage facilities (vehicle, material, container, and self-storage); environmental mitigation; parks and recreation; private recreation; specialized usage and other compatible uses; and opportunities to sell or trade oil, mineral, and excess water rights; (4) licenses of intellectual property and other propriety software developed by the utility or for the utility by a third party to interested parties relating to its transmission function; and (5) transmission maintenance and consulting services, including transformer repairs, rentals, and sales; transmission system engineering, planning, training, and environmental consulting; and marketing services for third-party owned poles.

^{2 &}quot;Total Non-Recovered Expenses" are incremental expenses that are recorded to FERC Accounts that are not included for recovery in the formula rate template.

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

A B	Return and Taxes with 100 Basis Point 100 Basis Point increase in ROE and 100 Basis Point increase in ROE			(Line 127 + Line 138)	1.00%
Return 59	Calculation Rate Base			(Line $39 + 58$)	
39	Long Term Interest			(Line $39 + 38$)	-
100	Long Term Interest			p117.62c through 67c	0
101	Less LTD Interest on Securitization	on Bonds (Note P)		Attachment 8	0
102	Long Term Interest	_(=:===)		"(Line 100 - line 101)"	
103	Preferred Dividends		enter positive	p118.29c	
	Common Stock		1	1	
104	Proprietary Capital			p112.16c	0
105	Less Preferred Stock		enter negative	(Line 114)	0
106	Less Account 216.1		enter negative	p112.12c	0
107	Common Stock			(Sum Lines 104 to 106)	0
	Capitalization				
108	Long Term Debt			p112.17c through 21c	0
109	Less Loss on Reacquired Debt		enter negative	p111.81c	0
110	Plus Gain on Reacquired Debt		enter positive	p113.61c	0
111	Less ADIT associated with Gain		enter negative	Attachment 1	0
112	Less LTD on Securitization Bon	ds	enter negative	Attachment 8	0
113	Total Long Term Debt			(Sum Lines 108 to 112)	0
114	Preferred Stock			p112.3c	0
115	Common Stock			(Line 107)	0
116	Total Capitalization			(Sum Lines 113 to 115)	0
				(Line 108 / (108+114+115))11	3/
117	Debt %	(Note Q from Appen		116)	00/
118	Preferred %	(Note Q from Appen		(Line 114 / (108+114+115)) 11	
119	Common %	(Note Q from Appen		(Line 115 / (108+114+115)) 11	
120	Debt Cost		Total Long Term Debt Preferred Stock	(Line 102 / 113)	$0.0000 \\ 0.0000$
121 122	Preferred Cost Common Cost	Note I from Amon		(Line 103 / 114)	
122	Weighted Cost of Debt	(Note J from Append	Total Long Term Debt (WCLT)	Appendix A % plus 100 Basis (Line 117 * 120)	0.0000
123	Weighted Cost of Preferred		Preferred Stock	(Line 118 * 121)	0.0000
125	Weighted Cost of Preferred Weighted Cost of Common		Common Stock	(Line 119 * 121)	0.0000
126	Total Return (R)		Common Stock	(Sum Lines 123 to 125)	0.0000
127	Investment Return = Rate Base * Rate of	of Return		(Line 59 * 126)	0.0000
127	investment Return Rate Base Rate C	T Return		(Elife 37 120)	
	ncome Tax Rates				
128	FIT=Federal Income Tax Rate		(Note I from ATT H-1A)		
129	SIT=State Income Tax Rate or Composite		(Note I from ATT H-1A)		
		(percent of federal income tax deductibl	e for		
130	р	state purposes)			
		T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT	* FIT *		
131	T	p)} =			
132a	T/ (1-T)				
132b	Tax Gross-Up Factor	1*1/(1-T)			
	TC Adjustment		(Note V from ATT H-1A)		
133	Investment Tax Credit Amortization		enter negative	Attachment 1BA - ADIT	
134	Tax Gross-Up Factor		enter negative	(Line 132b)	
134	Tax Gross-op Tactor			(Line 132b)	
135	ITC Adjustment Allocated to Transmission			[Line 133 *134 *135]	
	Other Income Tax Adjustment				
	Tax Adjustment for AFUDC Equity Component of				
136a	Transmission Depreciation Expense		(Note T from ATT H-1A)	Attachment 5, Line 136a	
	Amortization Deficient / (Excess) Deferred Taxes		,		
136b	(Federal) - Transmission Component		(Note T from ATT H-1A)	Attachment 5, Line 136b	
	Amortization Deficient / (Excess) Deferred Taxes				
136c	(State) - Transmission Component		(Note T from ATT H-1A)	Attachment 5, Line 136c	
,	Amortization of Other Flow-Through Items -				
136d	Transmission Component		(Note T from ATT H-1A)	Attachment 5, Line 136d	
400	Other Income Tax Adjustments - Expense /			(Line 136a+136b + 136c +	
136e	(Benefit)			136d)	

136f	Tax Gross-Up Factor		(Line 13	32b)
136g	Other Income Tax Adjustment		(Line 13	36f*136e)
		CIT=(T/1-T) * Investment Return * (1-	[Line 13	32a * 127 * (1-(123 /
137	Income Tax Component =	(WCLTD/R)) =	126))]	
138			(Line 13	35 + 136g + 137)

Atlantic City Electric Company Attachment 5 - Cost Support

Electric / Non-electric Cost Support

	ctric / 11011-electric Cost Support			Form 1	Electric	Non-electric	
	Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Ir	structions	Amount	Portion	Portion	Details
	Plant Allocation Factors						
10			p200.21c (See Attachment 9,				
	Accumulated Intangible Amortization	(Note A)	<u>column</u> <u>h)p200.21e</u> <u>p356 (See</u>				
11	Accumulated Common Amortization - Electric	(Note A)	Attachment 9, column i)p356 p356 (See				
12	Accumulated Common Plant Depreciation - Electric	(Note A)	Attachment 9, column g)p356				
	Plant In Service	(Notes A &	p356 (See Attachment 9,	=			
24	Common Plant (Electric Only)	B)	column d)p356				
	Accumulated Deferred Income Taxes		p266.h (See	=			
41	Accumulated Investment Tax Credit Account No. 255	(Notes A & I)	Attachment 1B)p266.h				
	Materials and Supplies			l <u>-</u> -			
	··		p227.6c & 16.c (See Attachment 9, column e)p227.6c &				
47	Undistributed Stores Exp Allocated General & Common Expenses	(Note A)	16.e				
65	Plus Transmission Lease Payments	(Note A)	p200.3.c				
67	Common Plant O&M	(Note A)	p356				

Transmission / Non-transmission Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Pa	ge #s and Instructions	Form 1 Amount	Transmission Related	Non-transmission Related	Details
28	Plant Held for Future Use (Including Land)	p214 <u>(See</u> Attachment 9, column c) (Note C)				
						1
						± 3 4 5 -

CWIP & Expensed Lease Worksheet

	Attachment A Line #s, Descriptions, Notes, For	rm 1 Page #s and Ir	ıstructions	Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
	Plant Allocation Factors						
			p207.104g (See Attachment 9A,				
6	Electric Plant in Service	(Note B)	column b)				
	Plant In Service						
			p207.58.g (See				
			Attachment 9,				
19	Transmission Plant In Service	(Note B)	<u>column b)</u>				
			p356 <u>(See</u>				
		(Notes A &	Attachment 9,				
24	Common Plant (Electric Only)	B)	<u>column d)</u>				
	Accumulated Depreciation						
30	Transmission Accumulated Depreciation	(Note B)	p219.25.c <u>(See</u>				



Attachment 9, column e)

EPRI Dues Cost Support

				Form 1			
	Attachment A Line #s, Descriptions, N	otes, Form 1 Page #s and In	structions	Amount	EPRI Dues	Details	
	Allocated General & Common Expense	S					
73	Less EPRI Dues	(Note D)	p352-353				

Page 70

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

Safety Related Advertising Cost Support

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

MultiState Workpaper

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

Education and Out Reach Cost Support

				Education &	0.1	
Atta	chment A Line #s, Descriptions, Notes, Form 1 Page #s and Inst	ructions	Form I Amount	Outreach	Other	Details
	Directly Assigned A&G					
78	General Advertising Exp Account 930.1	(Note K) p323. 162 191b	_	0	-	<u>-</u>

Excluded Plant Cost Support

Exclude	d Plant Cost Support			
Attachm	ent A Line #s, Descriptions, Notes, Form 1 Page #s	and Instructions	Excluded Transmission Facilities	Description of the Facilities
	ent to Remove Revenue Requirements Associated	with Excluded Transmission Facilities		
149	Excluded Transmission Facilities	(Note M) Attachment 5		
	Instructions:		Enter \$	
	Remove all investment below 69 kV or generator s	tep up transformers included in transmission plant in service		
1	that			
	are not a result of the RTEP Process			
	If unable to determine the investment below 69kV	in a substation with investment of 69 kV and higher as well	as	
2	below 69 kV,	5	Or	
	the following formula will be used:	Example	Enter \$	
Δ	Total investment in substation	1,000,000		
	Identifiable investment in Transmission (provide	-,,		
Е		500,000		
	Identifiable investment in Distribution (provide	,		
		400,000		
Ι	Amount to be excluded $(A \times (C / (B + C)))$	444,444		
				Add more lines if
		<u>Total</u>		necessary

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4 Transmission Related 4 Account Reserves - a R t \mathbf{E} **Current and Long-Term Portions** recorded in FERC Accounts (242, 232, 253, 228.1, 228.2, 228.3, & at L 228.4) and the accrued portions 1 A e a A 0 of below items that have not yet been transferred to trusts, Y M escrow accounts or restricted accounts, but are still in general a n accounts as of year-end and therefore available to Company. e 1 A v 1 A s o 1 e o 1 c 1 s c 1 A a o A a o o a b c v e e g e t e m r m t c m t c r n r a A o o a o o a e a a c r M u u s b b b e g urturt i v i anl teeere n) e n) e 0 e D D D D D ΙI ΙI V V V V 0 0 0 0 0 Attach ment Transmission Related H-1A, Account Reserves Monthly Balance Note: The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserve will be included on lines above. The allocators in Col. (g) and Col. (m) will be the same allocators used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset

by another balance sheet account.

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Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Description of the Prepayments
4 5 Prepayments		
	D e c c e m b E F F F F F F F F F F F F F F F F F F	The December beginning year and end of year balances shall tie to DPL's FERC Form 1, Page 111, Line 57 — Prepayments. For the months of January through November, the prepayment balances shall represent actual balances on DPL's books and records -
p.1 1, Prepayments	#D La IV/ bo 0! r	
Prepaid Pensions if not included in Prepayments	#D La IV/ bo 0! r	Prepaid Pension is recorded in FERC account 186 (see FERC Form 1 page 233).
	V V V V V V V V V V V # # A A A A A A A	
Total Monthly Balance Included in Rates		Attachment 9, line 17-29, column f

Depreciation & Amortization - Cost

Support

N	0	n			
M	e				
M	r	e	g		
r	e	g	r		
e	A	r	R		
m	e	0	C	I	
u	0	a			
n	s	t	t	t	e
Transmission Depreciation Expense	8				
7	General Depreciation				



8 8	Intangible Amortization	
9 2	Common Depreciation - Electric Only	
9	Common Amortization - Electric Only	

			Transmission		
			Depreciation	Tax Rate from	Amount to
Line	Component Descriptions	Instruction References	Transmission Depreciation Expense Amount	Tax Rate from n Attachment H-1A, Line 131	Attachment H-1A, Line 136e
	<u>-</u>				
36a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	Instr. 1, 2, 3 below	\$	X	=
	Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component				
36b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	Instr. 4 below			
36c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	Instr. 4 below			
36d	Amortization of Other Flow-Through Items - Transmission Component	Instr. 5 below			
36e	Total Other Income Tax Adjustments - Expense / (Benefit)				
nstr. #s nst.	Instructions Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalized AFUDC transmission function multiplied by the Capital Recovery Rate (described in Instruction 2). Within five years of the et al, and at least every five years thereafter, ACE will file an FPA Section 205 rate proceeding to revise its deprecias submitted an FPA Section 205 rate filing that addresses its depreciation rates in the prior five years).	effective date of the Settlement in Docket No ER19-5			
st. st.	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets. "AFUDC-Equity" category reflects the nondeductible component of depreciation expense related to the capitalized econstruction (AFUDC).	equity portion of Allowance for Funds Used During			
Inst. 4	Upon enactment of changes in tax law, accumulated deferred income taxes are re-measured and adjusted in the Co (excess) accumulated deferred income taxes (ADIT). Such deficient or (excess) ADIT attributed to the transmissio calculated in the calendar year in which the deficient or (excess) amount was measured and recorded for financial r Amortization, Column F. Line 31 and Line 60 for additional information and support for the current year amortization	on function will be based upon tax records and reporting purposes. See Attachment 1B - ADIT			

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

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

Atlantic City Electric Company

Attachment 5a - Allocations of Costs to Affiliates

Atlantic City Electric Company

Attachment 5b - Allocations of EBSC Costs to Affiliates

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

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

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

$(1) \qquad \qquad (2) \qquad (3) \qquad (4) \qquad (5) \qquad (6) \qquad (7) \qquad (8) \qquad (9) \qquad (10) \qquad (11) \qquad (12) \qquad (13) \qquad (14) \qquad (14) \qquad (14) \qquad (15) \qquad (15) \qquad (16) \qquad (17) \qquad (18) \qquad (18) \qquad (19) \qquad $	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15
--	-----	-----	-----	-----	-----	-----	-----	-----	-----	------	------	------	------	------	-----

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

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

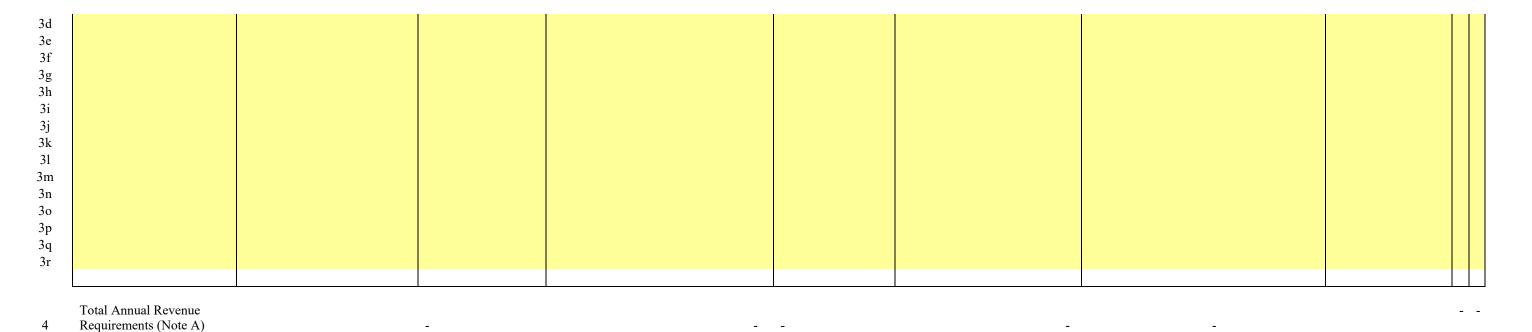
Note

Letter

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

Attachment 6A True-Up Atlantic City Electric Company

	1 Rate Year being Trued-Un		Revenu	e Requirement Projected		Actual Revenue		_
1	Rate Year being Trued-Up			For Rate Year	Revenue Received ³	Requirement	Annual True-Up Calculation	
2	Δ.	D	C	D	E	F	C	
	A	В	С	D % of	Е	r	G	H I J
			Projected	Total	Revenue	Actual	Net	I n t e r e s t
								T o t a a l l T I r n u c e e o -
			Net Revenue	Revenue	Received	Net Revenue	Under/(Over)	Prior Period m U e p (G) + ((
								E (x H p)) e e n + s e () I
3 3a 3b 3c	All True-Up Items All revenue requirements excluding projects and adjustments	PJM Project Number N/A	Requirement ¹	Requirement	(E, Line 2) x (D)	Requirement ²	Collection (F)-(E)	Adjustment ⁵ ⁴)



Monthly Interest Rate Interest Income (Expense)

Notes:

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

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

 Column D, lines 3 are sourced from the projected revenue requirement for the year at issue.
- 4) Interest from Attachment 6.
- 5) Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

Attachment 6A True-Up Atlantic City Electric Company

Prior Period Adjustments

	(a)	(b)	(c)	(d)
	Prior Period Adjustments	Amount	Interest	Total
	(Note B)	Amount In Dollars	Interest Note B	Col. (b) + Col. (c)
5	-	<u>-</u>	-	-

6 TO calculates NITS revenues, net of true-ups, received in calendar Year 1 (e.g., 2018)

TO calculates Reconciliation Revenues for Year 1 (e.g. 2018) by populating template with Year 1 actuals.

- Notes: A For each project or Attachment H-1A, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H-1A will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H-1A and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (G), Col. (E) is subtracted from Col. (F) to calculate the True-up Adjustment. The Prior Period Adjustment from Line 5 below is input in Col. (H). Column (I) is the applicable interest rate from Attachment 6B. Column (I) adds the interest on the sum of Col. (G), (H), and (I).
 - B Prior Period Adjustment is the amount of an adjustment to correct an error in a prior period. The adjustment will include a gross-up for income tax purpose, as appropriate. The FERC Refund interest rate specified in CFR 35.19(a) for the period up to the date the projected rates that are subject to True Up here went into effect.

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

[A]

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

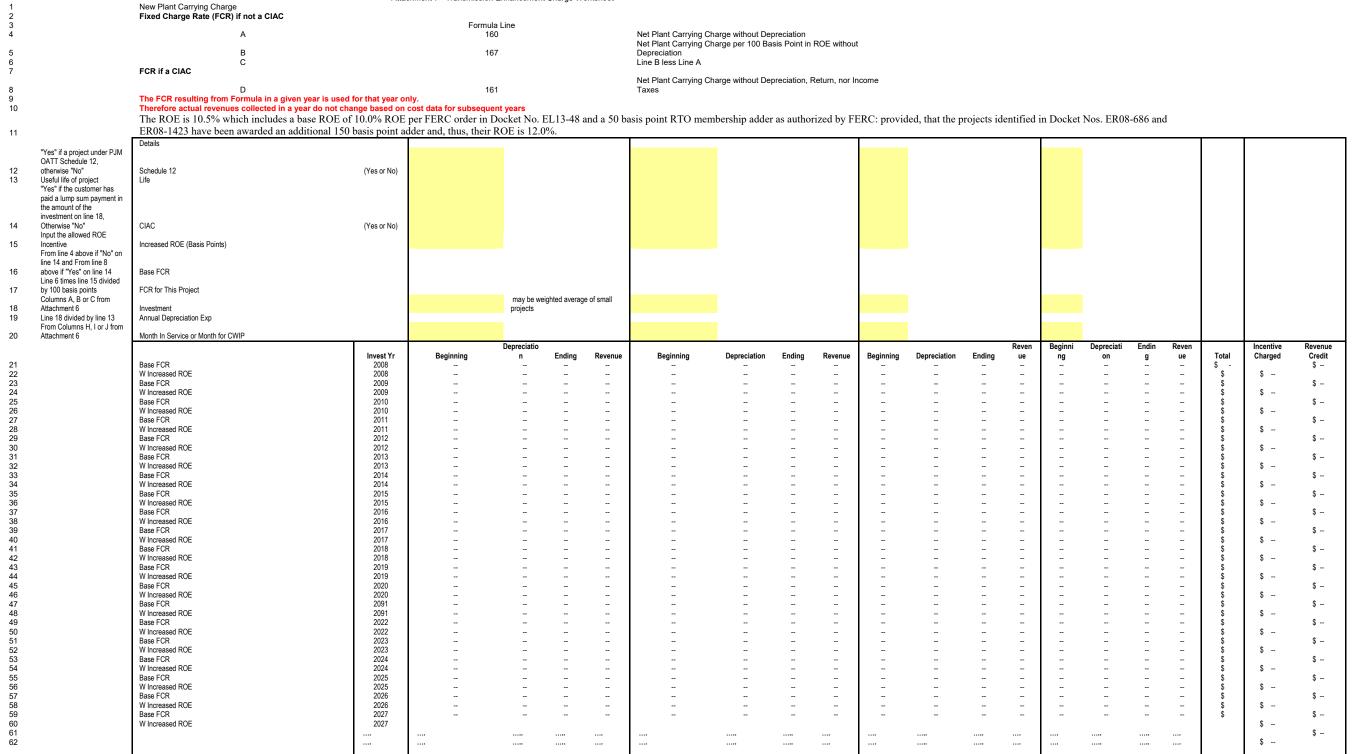
Note A:

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

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



Attachment 7 - Transmission Enhancement Charge Worksheet



Atlantic City Electric Company

Attachment 8 - Company Exhibit - Securitization Workpaper

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

Atlantic City Electric Company Attachment 9 – Rate Base Worksheet

	(Note G)	Gross Plant In	Service		Acc	umulated Depreciation		Accumula	ted Amortization	N	et Plant In Serv	vice
Line			General &		n · ·						General &	
No	Month	Transmission	Intangible	Common	Transmission	General	Common	Intangible	Common	Transmission	Intangible	Common
	(a) Attachment H-	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)
	1A, Line No:	19	23	24	30	31	12	10	11			
			Projected monthly	D 1 4 1 411				Projected	D 1 4 1 411			
			balances that are expected to be	Projected monthly balances that are			Projected monthly	monthly balances that	Projected monthly balances that are			
			included in	expected to be			balances that are	are expected to	expected to be			
			207.99.g <u>plus</u>	included in Electric		D 1 4 1 411	expected to be	be included in	included in Electric			
		207.58.g minus 207.57.g. Projected monthly	205.5.g minus 207.98.g for end	Only, Form No 1,	Projected monthly balances that	Projected monthly balances that are expected	included in Electric Only, Form No 1,	200.21c for end of year, records	Only, Form No 1, page 356 for end of			
		balances that are the amounts expected to be	of year, records	year, records for	are expected to be included in	to be included in 219.28.c	page 356 for end of	for other	year, records for		Col. (c) -	Col. (d) -
		included in 207.58.g for end of year and records for other months (Note E)	for other months (Note E)	other months (Note	219.25.c for end of year and records for other months (Note E)	for end of year, records for other months (Note E)	year, records for other months (Note E)	months (Note	other months (Note	Col. (b) - Col.	Col. (f) -	Col. (g) - Col. (i)
	December Prior	for other months (Note E)	(Note E)	<u>E)</u>	records for other months (Note E)	other months (Note E)	months (Note E)	<u>E)</u>	<u>E)</u>	(e)	Col. (h)	Col. (1)
1	Year											
2	January											
3	February											
4	March											
5 6	April Mari											
7	May June											
8	July											
9	August											
10	September											
11	October											
	November											
13	December											
	Average of the 13 Monthly											
	Balances											
14	(Attachment 9A) Less Merger											
	Cost to Achieve											
15	(Attachment 10)											
	Average of the 13 Monthly											
	Balances Less											
16	Merger Cost to											
16	Achieve											

Atlantic City Electric Company Attachment 9 – Rate Base Worksheet

Adjustments to Rate Base

Line No	Month	CWIP	PHFU	Materials &	Undistributed		Unamortized Regulatory Asset	Account No. 282 Accumulated Deferred Income Taxes (Note C)	Account No. 283 Accumulated Deferred Income Taxes (Note C)	Account No. 190 Accumulated Deferred Income Taxes (Note C)	Account No. 255 Accumulated Deferred Investment Credit
	(a)	CWIP in Rate Base (b)	<u>Plant</u> Held for Future Use (c)	Supplies (d)	Stores Expense (e)	Prepayments (f)	(g)	(i)	(j)	(k)	(1)
	Attachment H-1A, Line No:	43a	28	49	47	45	(6)	,	•	()	.,
		(Note B)	214 for end of year, records for other months	227.8. c + 227.5.c (See Att H-1A Note AA) for end of year, records for other months	(227.16.c * Labor Ratio) for end of year, records for other months	(Notes F)	(Notes A)	Attachment 1	Attachment 1	Attachment 1	Attachment 1
17	December Prior Year	_	-		-		_				
	January	_	-		_		_				
	February	_	_		_		_				
20	March	_	_								
21											
	April	-	-		-						
22	May	-	- -		-		-				
23	June	-	-		-		-				
24	July	-	-		-		-				
25	August	-	-		-		-				
26	September	-	-		-		-				
27	October	-	-		-		-				
28	November	-	-		-		-				
29	December Average of the 13 Monthly Balances (except ADIT - see Attachment	-	_		-		-				
30	1)	-	-	-	-	-	-	-			

Atlantic City Electric Company Attachment 9 – Rate Base Worksheet

Notes:

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

 Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base;
- B (ii) the CWIP balance ineligible for inclusion in rate base; and
 (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the
 - FERC Form 1. The demonstration in (iii) above will show that monthly debts and credits do not contain entries for AFUDC for each CWIP project in rate base.

 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 o
- on line 28 above.
- D Calculate using 13 month average balance, except ADIT.
- E Projected balances are for the calendar year the revenue under this formula begins to be charged.
- From Attachment 5 for the end of year balance and records for other months.
- G In the true-up calculation, actual monthly balance records are used.

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

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

	Average of the 13													
14	Monthly Balances	-	-	-	-	=	-	-	-	=	-	-	-	

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

			A	ccumulated Deprecia	tion				Asset Retirement	Obligations			
Lin e No	Month (a) Attachmen t H-1A,	Total Plant in Service (b)	Transmission (c)	General (d)	Intangible Amort. Common (e) (e)	Common Depr. (f)	Common Amort. (g)	Total Plant in Service (<u>h)</u> (f)	Transmission <u>(i)(g)</u>	General <u>Depr. General</u> (<u>i)(h)</u>	Intangible Amort.Commo # (k)(i)	Common Depr. Total Plant in Service	Common Amort.Trans mission (m)(k)
	Line No:	219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months (Note E)	Projected monthly balances that are the amounts expected to be included in219.28c for end of year, records for other months (Note E)	Projected monthly balances that are the amounts expected to be included in 200.21c for end of year, records for other months (Note E)200.21e for end of year, records for other months	Projected monthly balances that are the amounts expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note E)	Projected monthly balances that are the amounts expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note E)	219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months Electric Only, Form No 1, page 356 for end of year, records for other months	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months Electric Only, Form No 1, page 356 for end of year, records for other months	219.28c for end of year, records for other months219.29.e Projected monthly balances that are the amounts expected to be included in 219.29.e for end of year and records for other months	200.21c for end of year, records for other months219.25.e Projected monthly balances that are the amounts expected to be included in 219.25.e for end of year and records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months219. 28c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months 200.2 le for end of year, records for other months
15	December Prior Year		<u>,</u>	, <u></u>		,,	,,	-				-	-
16	January							-				-	-
17	February							-				-	-
18	March							-				-	-
19	April							-				-	-
20	May							-				-	-
21	June							-				-	-
22	July							-				-	-
23	August							-				-	-
24 25	September October							-				-	-

26	November						-				-	-	
2=	D 1												
27	December						-				-	-	
	Average of												
	the 13												
	Average of the 13 Monthly												
28	Balances	-	-	-	-		-	-	-	-	-	-	

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

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

		-	-
41	December	-	-
	Average of the 13		
42	Monthly Balances	<u> </u>	-

Note:

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

Atlantic City Electric Company Attachment 10 – Merger Costs

	(a)	(0)	(0)	(u)	()	(A)
	O&M Cost To Achieve					
	FERC Account	Total	Allocation to Trans.			Total
1	Transmission O&M					
2	A&G					
4	Total					
5						
6	Depreciation & Amortization Expense Cost To Achieve					
7	FERC Account	Total	Allocation to Trans.			Total
8	General Plant					
9	Intangible Plant					
11	Total					
	Capital Cost To Achieve included in the General and Intangible Plant	General	Intangible			
	Gross Plant					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					
	Accumulated Depreciation	General	Intangible			Total
26	December Prior Year					
27	January					
28	February					
29	March					
30	April					
31	May					
32	June					
33	July					
34	August					
35	September					
36	October					
37	November					

(b)

(d)

(...)

(x)

(a)

Atlantic City Electric Company Attachment 10 – Merger Costs

	(a) Net Plant = Gross Plant Minus A	(c)	(d)	(e)	()	(x) Total
		recumulateu 1	ocpi celatio	n nom abov	, с	Total
40	December Prior Year	-	-	-	-	\$ -
41	January	-	-	-	-	\$ -
42	February	-	-	-	-	\$ -
43	March	-	-	-	-	\$ -
44	April	-	-	-	-	\$ -
45	May	-	-	-	-	\$ -
46	June	-	-	-	-	\$ -
47	July	-	-	-	-	\$ -
48	August	-	-	-	-	\$ -
49	September	-	-	-	-	\$ -
50	October	-	-	-	-	\$ -
51	November	-	-	-	-	\$ -
52	December	-	-	-	-	\$ -
53	Average	-	-	-	-	-
	Depreciation (Monthly Change Depreciation from above)	of Accumulate	ed			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	-	\$ -

Atlantic City Electric Company Attachment 10 – Merger Costs

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

77

78

79

80

October

November

December

Average

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

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

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

Transmission O&M Total -

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

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

(a)

(b)

18

Total from ATT H-1A Difference -

\$0

Total ²

(e)

(d)

(c)

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

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

Atlantic City Electric Company Attachment 12 - Depreciation Rates

(A)	(B)	(C)
Number	Plant Type	Applied Depreciation Rate
	Electric Transmission	
350	Land and Land Rights	
352	Structures and Improvements	<u>2.22%</u>
353	Station Equipment	<u>2.50%</u>
354	Towers and Fixtures	<u>1.82%</u>
355	Poles and Fixtures	3.03%
356	Overhead Conductors and Devices	<u>2.27%</u>
357	Underground Conduit	<u>2.00%</u>
358	Underground Conductors and Devices	<u>2.56%</u>
359	Roads and Trails	0.00%
	Electric General	
390	Structures and Improvements	1.29%
390.1	Structures and Improvements	2.40%
390.2	Structures and Improvements	3.59%
390.3	Structures and Improvements	<u>2.48%</u>
391 .3	Office Furniture and Equipment	<u>20.00%</u>
391.1	Office Furniture and Equipment	<u>5.00%</u>
391.1A	Office Furniture and Equipment	
392	Transportation Equipment	9.08%
392.1	Transportation Equipment	9.08%
393	Stores Equipment	4.00%
394	Tools, Shop, Garage Equipment	<u>4.00%</u>
394.1	Tools, Shop, Garage Equipment	<u>4.00%</u>
395	Laboratory Equipment	<u>0.00%</u>
396	Power Operated Equipment	0.00%
397.1	Communication Equipment	<u>6.67%</u>
397.2	Communication Equipment	<u>4.78%</u>
398.1	Miscellaneous Equipment	<u>5.01%</u>

Electric Intangible	
Franchises and Consents	

302	Franchises and Consents	<u>0.00%</u>
303	Miscellaneous Intangible Plant	
303.1	2-year plant	<u>50.00%</u>
303.2	3-year plant	33.33%
303.3	4-year plant	<u>25.00%</u>
303.4	5-year plant	<u>20.00%</u>
303.5	7-year plant	<u>14.29%</u>
303.6	10-year plant	<u>10.00%</u>
303.7	12-year plant	<u>8.33%</u>
303.8	15-year plant	<u>6.67%</u>

Depreciation and amortization rates as approved by FERC in Docket #

Note: Dock

Exhibit C

Revised OATT Attachment H-3D (DPL's Formula Rate Template)

ATTACHMENT H-3D

- Appendix A	Notes	FERC Form 1 Page # or Instruction
re input cells		
/ages & Salary Allocation Factor		
Transmission Wages Expense		p354.21b
Total Wages Expense .		p354.28b
Less A&G Wages Expense		p354.27b
Total		(Line 2 - 3)
ages & Salary Allocator		(Line 1 / 4)
lant Allocation Factors		
Electric Plant in Service	(Note B)	p207.104g(See Attachment 9A, line 14, column j)
		AU 1 40 F 00 1 1
Less Merger Costs to Achieve Common Plant In Service - Electric		Attachment 10, line 80, column b (Line 24-24a)
Total Plant In Service		(Sum Lines 6 - 6a & 7)
Total Platin in Service Accumulated Depreciation (Total Electric Plant)		p219.29c (See Attachment 9A, line 42,column b)
, ideal land 2 op. osalo. (. osa. 2 osalo : lany		p2 10:200 (000 / madrimonic of 1, mile 12,00 miles)
Less Merger Costs to Achieve		Attachment 10, line 39, column b
Accumulated Intangible Amortization	(Note A)	p200.21c (See Attachment 9, line 14, column h)
Less Merger Costs to Achieve	ALC: Y	Attachment 9, line 15, column h
Accumulated Common Amortization - Electric Less Merger Costs to Achieve	(Note A)	p356(See Attachment 9, line 14, column i) Attachment 9, line 15, column i
Less winger Costs to Actieve Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, line 14, column g)
	(-1-12-1)	•
Less Merger Costs to Achieve		Attachment 9, line 15, column g
Total Accumulated Depreciation		(Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)
Net Plant Transmission Gross Plant		(Line 8 - 13) (Line 29 - Line 28)
		(Line 29 - Line 26) (Line 15 / 8)
ross Plant Allocator		
Transmission Net Plant		(Line 39 - Line 28)
et Plant Allocator		(Line 17 / 14)
ons lant In Service		
Transmission Plant In Service	(Note B)	p207.58.g(See Attachment 9, line 14, column b)
		1 3/
Less Merger Costs to Achieve		Attachment 9, line 15, column b
This line Intentionally Left Blank		
This line Intentionally Left Blank		(1 to a 40 - 40 - 1
Total Transmission Plant In Service General & Intangible		(Line 19 – 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c)
General & intanguie Less Merger Costs to Achieve		Attachment 9, line 15, column c
Common Plant (Electric Only)	(Notes A & B)	p356
	(**************************************	
Less Merger Costs to Achieve		Attachment 9, line 15, column d
Total General & Common		(Line 23 -23a + 24 -24a)
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 (See Attachment 9, line 30, column c)
OTAL Plant In Service		(Line 22 + 27 + 28)
ccumulated Depreciation		
	(Note B)	p219.25.c
Transmission Accumulated Depreciation	(Note B)	p219.25.c
Transmission Accumulated Depreciation Less Merger Costs to Achieve	(Note B)	Attachment 9, line 15, column e
Transmission Accumulated Depreciation	(Note B)	
Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation	(Note B)	Attachment 9, line 15, column e p219.28.c
Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve	(Note B)	Attachment 9, line 15, column e p219.28.c Attachment 9, line 15, column f
Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization	(Note B)	Attachment 9, line 15, column e p219.28.c Attachment 9, line 15, column f (Line 10)
Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Common Amortization - Electric	(Note B)	Attachment 9, line 15, column e p219.28.c Attachment 9, line 15, column f (Line 10) (Line 11)
Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only)	(Note B)	Attachment 9, line 15, column e p219.28.c Attachment 9, line 15, column f (Line 10) (Line 11) (Line 12)
Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Common Amortization - Electric	(Note B)	Attachment 9, line 15, column e p219.28.c Attachment 9, line 15, column f (Line 10) (Line 11)
Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation	(Note B)	Attachment 9, line 15, column e p219.28.c Attachment 9, line 15, column f (Line 10) (Line 11) (Line 12) (Sum Lines 31 -31a + 32 +33 + 34)

Year

	Accumulated Deferred Income Taxes			
40a	Account No. 190 (ADIT)	Projected Activity	(Note V)	Attachment 1A - ADIT, Summary, Line 23
40b	Account No. 281 (ADIT - Accel. Amort)	Projected Activity	(Note V)	Attachment 1A - ADIT, Summary, Line 46
40c	Account No. 282 (ADIT - Other Property)	Projected Activity	(Note V)	Attachment 1A - ADIT, Summary, Line 69
40d	Account No. 283 (ADIT - Other)	Projected Activity	(Note V)	Attachment 1A - ADIT, Summary, Line 92
40e	Account No. 255 (Accum. Deferred Investment Tax Credits)	Projected Activity	(Note U)	Attachment 1A - ADIT, Summary, Line 115
40f	Accumulated Deferred Income Taxes Allocated To Transmission	Projected Activity		Line 40a + 40b + 40c + 40d + 40e
	Unamortized Excess / Deficient ADIT			
41a	Unamortized Deficient /(Excess) ADIT (Federal)	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 73
41b	Unamortized Deficient /(Excess) ADIT (Federal)	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 146
42	Unamortized Deficient / (Excess) ADIT Allocated to Transmission			Line 41a + 41b
43	Adjusted Accumulated Deferred Income Taxes Allocated To Transmission			Line 40f + 42
43a	Transmission Related CWIP (Current Year 12 Month weighted average	balances)	(Note B)	p216.43.b (See Attachment 9, line 30, column b)
43b	Unamortized Abandoned Transmission Plant			Attachment 5
	Transmission O&M Reserves			
44		Total Balance Transmission Related Account 242 Reserves	Enter Negative	Attachment 5
	Prepayments			
45		Prepayments	(Note A)	Attachment 9, line 30, column f
46		Total Prepayments Allocated to Transmission		(Line 45)
	Materials and Supplies			
47		Undistributed Stores Exp	(Note A)	p227.6c & 16.c (See Attachment 9, line 30, column e)
48		Wage & Salary Allocation Factor		(Line 5)
49		Total Transmission Allocated		(Line 47 * 48) (p227.8c + p227.5c) (See Attachment 9,
50				
		Transmission Materials & Supplies	(Note AA)	line 30, column d)
51		Transmission Materials & Supplies Total Materials & Supplies Allocated to Transmission	(Note AA)	
51	Cash Working Capital		(Note AA)	line 30, column d)
	Cash Working Capital		(Note AA)	line 30, column d)
52	Cash Working Capital	Total Materials & Supplies Allocated to Transmission	(Note AA)	line 30, column d) (Line 49 + 50)
52 53	Cash Working Capital	Total Materials & Supplies Allocated to Transmission Operation & Maintenance Expense	(Note AA)	(Line 49 + 50)
52 53	Cash Working Capital Network Credits	Total Materials & Supplies Allocated to Transmission Operation & Maintenance Expense 1/8th Rule	(Note AA)	(Line 49 + 50) (Line 85) x 1/8
52 53 54		Total Materials & Supplies Allocated to Transmission Operation & Maintenance Expense 1/8th Rule	(Note AA)	(Line 49 + 50) (Line 85) x 1/8
52 53 54		Total Materials & Supplies Allocated to Transmission Operation & Maintenance Expense 1/8th Rule Total Cash Working Capital Allocated to Transmission		(Line 49 + 50) (Line 85) x 1/8 (Line 52 * 53)
52 53 54 55 56		Total Materials & Supplies Allocated to Transmission Operation & Maintenance Expense 1/8th Rule Total Cash Working Capital Allocated to Transmission Outstanding Network Credits	(Note N)	(Line 49 + 50) (Line 85) x 1/8 (Line 52 * 53)
5152535455565758		Total Materials & Supplies Allocated to Transmission Operation & Maintenance Expense 1/8th Rule Total Cash Working Capital Allocated to Transmission Outstanding Network Credits Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	(Line 49 + 50) (Line 85) x 1/8 (Line 52 * 53) From PJM From PJM
52 53 54 55 56 57	Network Credits	Total Materials & Supplies Allocated to Transmission Operation & Maintenance Expense 1/8th Rule Total Cash Working Capital Allocated to Transmission Outstanding Network Credits Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	(Line 49 + 50) (Line 85) x 1/8 (Line 52 * 53) From PJM From PJM (Line 55 - 56) (Line 43 + 43a + 43b + 44 + 46 + 51 + 54 -

Transmission O&M

60		Transmission O&M		Attachment 11A, line 27, column c	
61		Less extraordinary property loss		Attachment 5	
62		Plus amortized extraordinary property loss		Attachment 5	
63		Less Account 565		p321.96.b	
63a		Less Merger Costs to Achieve		Attachment 10, line 1, column x	
64		Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note O)	PJM Data	
65		Plus Transmission Lease Payments	(Note A)	p200.3.c	
66		Transmission O&M		(Lines 60 - 61+ 62 -63 - 63a + 64 + 65)	
	Allocated General & Common Expenses				
67		Common Plant O&M	(Note A)	p356	
68		Total A&G		Attachment 11B, line 15, column a	
68a		For informational purposes: PBOP expense in FERC Account 926	(Note S)	Attachment 5	
68b 68c		Less Merger Costs to Achieve		Attachment 10, line 2, column b	
000		Less Other		Attachment 5	
69		Less Property Insurance Account 924		p323.185b	
70		Less Regulatory Commission Exp Account 928	(Note E)	p323.189b	
71		Less General Advertising Exp Account 930.1		p323.191b	
72		Less DE Enviro & Low Income and MD Universal Funds		p335.b	
73		Less EPRI Dues	(Note D)	p352-353	
74		General & Common Expenses		(Lines 67 + 68) - Sum (68b to 73)	
75		Wage & Salary Allocation Factor		(Line 5)	_
76		General & Common Expenses Allocated to Transmission		(Line 74 * 75)	
	Directly Assigned A&G				
77		Regulatory Commission Exp Account 928	(Note G)	p323.189b	
78		General Advertising Exp Account 930.1	(Note K)	p323.191b	_
79		Subtotal - Transmission Related		(Line 77 + 78)	
80		Property Insurance Account 924		p323.185b	
81		General Advertising Exp Account 930.1	(Note F)	p323.191b	_
82		Total		(Line 80 + 81)	
83		Gross Plant Allocation Factor		(Line 16)	
84		A&G Directly Assigned to Transmission		(Line 82 * 83)	
85		Total Transmission O&M		(Line 66 + 76 + 79 + 84)	
	-				_

Depreciation & Amor	rtization Expense			
	Depreciation Expense			
86	Transmission Depreciation Expense			p336.7b (See Attachment 5)
86a	Amortization of Abandoned Transmission Plant			Attachment 5
87	General Depreciation			p336.10b (See Attachment 5)
87a	Less Merger Costs to Achieve			Attachment 10, line 8, column b
88	Intangible Amortization		(Note A)	p336.1d&e
88a	Less Merger Costs to Achieve		(**************************************	Attachment 10, line 9, column b
004	2000 morgan cooks to resimons			, masimistr 10, mile 0, ostanni 2
89	Total			(Line 87 - 87a + 88 – 88a)
90	Wage & Salary Allocation Factor			(Line 5)
91	General Depreciation Allocated to Transmission			(Line 89 * 90)
92	Common Depreciation - Electric Only		(Note A)	p336.11.b (See Attachment 5)
93	Common Amortization - Electric Only		(Note A)	p356 or p336.11d (See Attachment 5)
94	Total			(Line 92 + 93)
95	Wage & Salary Allocation Factor			(Line 5)
96	Common Depreciation - Electric Only Allocated to Transmission			(Line 94 * 95)
97	Total Transmission Depreciation & Amortization			(Line 86 + 91 + 96)
Taxes Other than Inco	come			
98	Taxes Other than Income			Attachment 2
99	Total Taxes Other than Income			(Line 98)
Return / Capitalization	on Calculations			
	Long Term Interest			
100	Long Term Interest			p117.62c through 67c
101	Less LTD Interest on Securitization Bonds		(Note P)	Attachment 8
102	Long Term Interest			"(Line 100 - line 101)"
103	Preferred Dividends		enter positive	p118.29c
.00	Common Stock		cinci pociare	p.16.200
104	Proprietary Capital			p112.16c
105	Less Preferred Stock		enter negative	(Line 114)
106	Less Account 216.1		enter negative	p112.12c
106a	Less Account 219		enter negative	p112.15c
107			(Note Z)	F.1.2.102
107	Common Stock		(11010 2)	(Sum Lines 104 to 106a)
	Capitalization			(=
108	Long Term Debt			p112.17c through 18c
109	Less Loss on Reacquired Debt		enter negative	p111.81c
110	Plus Gain on Reacquired Debt		enter positive	p113.61c
111	Less ADIT associated with Gain or Loss		enter negative	Attachment 1B - ADIT EOY, Line 7
112	Less LTD on Securitization Bonds	(Note P)	enter negative	Attachment 8
113	Total Long Term Debt	V /	(Note X)	(Sum Lines 108 to 112)
114	Preferred Stock		(Note Y)	p112.3c
115	Common Stock		(11010 1)	(Line 107)
116	Total Capitalization			(Sum Lines 113 to 115)
117	Debt %	Total Long Term Debt	Note Q	(Line 108 / (108+114+115))
118	Preferred %	Preferred Stock	Note Q	(Line 114 / (108+114+115))
119	Common %	Common Stock	Note Q	(Line 115 / (108+114+115))
120	Debt Cost	Total Long Term Debt	14010 Q	(Line 102 / 113)
121	Preferred Cost	Preferred Stock		(Line 102 / 113) (Line 103 / 114)
122	Common Cost	Common Stock	(Note J)	Fixed
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Note 3)	(Line 117 * 120)
123	Weighted Cost of Preferred	Preferred Stock		(Line 117 * 120) (Line 118 * 121)
124	Weighted Cost of Preferred Weighted Cost of Common	Common Stock		(Line 110 121) (Line 119 * 122)
126	Total Return (R)	COMMINION SLOCK		(Sum Lines 123 to 125)
126	Investment Return = Rate Base * Rate of Return			(Line 59 * 126)
127	Investment Return = Rate Base - Rate of Return			(Line 59 - 120)

Composite	ncome Taxes				
400	Income Tax Rates FIT=Federal Income Tax Rate		(Ninte IV		
128 129	SIT=State Income Tax Rate or Composite		(Note I) (Note I)		
130	D	(percent of federal income tax deductible for state purposes)	(Note 1)	Per State Tax Code	
131	Τ	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			
132a	T/ (1-T)				
132b	Tax Gross-Up Factor	1*1/(1-T)			
	ITC Adjustment		(Note U)		
133	Investment Tax Credit Amortization		enter negative	Attachment 1B - ADIT	
134	Tax Gross-Up Factor		omer negative	(Line 132b)	
	·			,	
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 T)	Attachment 5, Line 136a	
136b 136c	Amortization Deficient / (Excess) / Deficient Deferred Taxes (Federal) - Transmission Component Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component		(Note T) (Note T)	Attachment 5, Line 136b Attachment 5, Line 136c	
136d	Amortization Dencient / (Excess) Deterred Taxes (State) - Transmission Component Amortization of Other Flow-Through Items - Transmission Component		(Note T)	Attachment 5, Line 136d	
136e	Other Income Tax Adjustments - Expense / (Benefit)		(riolo i)	(Line 136a + 136b + 136c + 136d)	
136f	Tax Gross-Up Factor 1/(1-T)			(Line 132b)	
136g	Other Income Tax Adjustment			(Line 136e*136f)	
407		OIT (T(4 T) the control of the contr		N: 400 + 407 + (4 (400 / 400))	
137 138	Income Tax Component = Total Income Taxes	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		[Line 132a * 127 * (1-(123 / 126))] (Line 135 + 136g + 137)	
	EQUIREMENT			(Line 135 + 136g + 137)	
REVENUE	Summary				
139	Net Property, Plant & Equipment			(Line 39)	
140	Adjustment to Rate Base			(Line 58)	
141	Rate Base			(Line 59)	
142	O&M			(Line 85)	
143	Depreciation & Amortization			(Line 97)	
144 145	Taxes Other than Income Investment Return			(Line 99) (Line 127)	
146	Income Taxes			(Line 138)	
147	Gross Revenue Requirement			(Sum Lines 142 to 146)	
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
148	Transmission Plant In Service			(Line 19)	
149	Excluded Transmission Facilities		(Note M)	Attachment 5	
150 151	Included Transmission Facilities Inclusion Ratio			(Line 148 - 149) (Line 150 / 148)	
152	Gross Revenue Requirement			(Line 1307 140)	
153	Adjusted Gross Revenue Requirement			(Line 151 * 152)	
	Revenue Credits & Interest on Network Credits			,	
154	Revenue Credits			Attachment 3	
155	Interest on Network Credits		(Note N)	PJM Data	
156	Net Revenue Requirement			(Line 153 - 154 + 155)	
157	Net Plant Carrying Charge Net Revenue Requirement			(Line 156)	
158	Net Transmission Plant			(Line 130)	
159	Net Plant Carrying Charge			(Line 157 / 158)	
160	Net Plant Carrying Charge without Depreciation			(Line 157 - 86) / 158	
161	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes			(Line 157 - 86 - 127 - 138) / 158	
162	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE Net Revenue Requirement Less Return and Taxes			(Line 156 - 145 - 146)	
163	Increased Return and Taxes			Attachment 4	
164	Net Revenue Requirement per 100 Basis Point increase in ROE			(Line 162 + 163)	
165	Net Transmission Plant			(Line 19 - 30)	
166	Net Plant Carrying Charge per 100 Basis Point increase in ROE			(Line 164 / 165)	
167	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation			(Line 164 - 86) / 165	
168 169	Net Revenue Requirement True-up amount			(Line 156) Attachment 6A, line 4, column j	
	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects			Attachment 6A, line 4, column 1	
170	Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement	in ER05-515		Attachment 5	
170 171	MAPP Abandonment recovery pursuant to ER13-607			Attachment 5	
171 171a				(Line 168 + 169 + 170 +171 +171a)	
171	Net Zonal Revenue Requirement				
171 171a 172	Net Zonal Revenue Requirement Network Zonal Service Rate		/Nata 1 V	P.IM Poto	
171 171a 172 173	Net Zonal Revenue Requirement Network Zonal Service Rate 1 CP Peak		(Note L)	PJM Data (Line 172 / 173)	
171 171a 172	Net Zonal Revenue Requirement Network Zonal Service Rate		(Note L)	PJM Data (Line 172 / 173) (Line 174)	

Notes

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

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

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

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

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

- C Transmission Portion Only
- D All EPRI Annual Membership Dues
- E All Regulatory Commission Expenses
- F Safety related advertising included in Account 930.1
- Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%.
- K Education and outreach expenses relating to transmission, for example siting or billing
- L As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments
 - (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A.
 - Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 155.
- O Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M.
 - If they are booked to Acct 565, they are included in on line 64
- P Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Q DPL capital structure is derived from gross long term debt. Also see footnote X, Y, and Z.
- R Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months)
 - effective on the date FERC approves the settlement in ER05-515.
- S See Attachment 5, Cost Support, section entitled "PBOP expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27 and ER16-456.
- T See Attachment 5 Cost Support, section entitled "Other Income Tax Adjustment" for additional information.
- A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits as a reduction to rate base and as an amortization against taxable income.

 The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, theses balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are 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 measured using the enacted tax rate that is expected to apply when the underlying temporary differences attributable to over-projection of ADIT in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity is to the projected 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 and actual monthly ADIT activity will be used. For the Annual Update (Projected) filing, See Attachment 1A ADIT Summary, Column M for inputs.
- These balances represent the unamortized federal and state deficient / (excess) deferred income tax-related regulatory assets and liabilities as described in Note V, regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) filing, see Attachment 1D ADIT Rate Base Adjustment, Column C for inputs. For the Annual Update (True-Up) filing, See Attachment 1D ADIT Rate Base Adjustment, Column F for inputs.
- X Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet).
- Y Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet).
- Z Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet)
- AA Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion is derived by applying wage and salary allocator to the total of line 5 and is specified in a footnote to the Form 1, page 227.

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

	Rate Year =																
	Accumulated Taxes (Accou																
	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) Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)	Pr N	(F) ojected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)		(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)		
1	ADIT Subject to Proration						isert ate]		-		[Insert Date]				-		
2	Projected / Actual Activity						sert ate]				[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 13	October November				50.00% 50.00%	-		-	-		-	-	-	-	-		

						-	-	-	-	-	-	-	-		
14	December				50.00%	_	_	-	_	-	_	_	-		
	Total (Sum														
15	of Lines 3 - 14)	-				-	-		-	-	-	-			
13	14)														
	Beginning Bal					[Insert			[Insert						
16	ADIT Not Subject to					Date]		-	Date]				_		
16	Proration Beginning Bal	ance -													
	ADIT Deprecia					(Note F)									
17	Adjustment							-					-		
	Beginning Balance -			(Col. (H), L	ino 16 ±		(Col. (M)	, Line 16 +							
18	DTA / (DTL)					Line 17)	-1110 10 .	-	Line 17)	, Line to .			-		
						,			,						
	Ending Baland ADIT Not Sub					[Insert Date]		#DIV/0!	[Insert Date]						
19	Proration				Datej		#DIV/0!	Datej				-			
	Ending Baland														
20	ADIT Deprecia	ation				(Note F)		-					_		
20	Adjustment Ending														
	Balance -					(Col. (H), Line 19 +		#DIV/0!		, Line 19 +			_		
21	DTA / (DTL)					Line 20)			Line 20)				_		
	Average Balar	nce as													
	adjusted (non-				([Col. (H), Line 18 + #DIV/0!			([Col. (M)	_						
22	prorated)					Line 21] /2)			Line 21] /	_					
	Prorated								(Col. (M),						
	ADIT					(Col. (H),		-	Line 14			-			
23	Assessment Com					Line 14))						
	Amount for Attachment H	1-3D.				(Col. (H), Line 22 + #DIV/0!			(Col. (M),						
24	Line 40a				Line 23) ´			Line 23)							
	Accumulated	Doforro	d Incomo To	×00											
	Accelerated A														
	281)														
		Da	ys in Period				ction - Prora Tax Activit		Actual	(Note B)					
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)		
							Prorated	Prorated					Preserved		
				Total	Proration		Projected	Projected			Preserve	Preserve	Prorated Actual		
		Days	Prorated	Days Per	Amount (Column	Projected	Monthly Activity	Balance (Col. G	Actual	Difference Projected	Proration	Proration	Balance		
Line	Month	Per	Days Per Month	Future	C/	Monthly	(Column	Plus Col.	Monthly	vs. Actual	(Actual vs	(Actual vs	(Col. K +		
		Month	rei wonth	Test	Column	Activity	Ex	H,	Activity	(Note C)	Projected) (Note D)	Projected) (Note E)	Col. L + Col. M,		
				Period	D)		Column F)	Preceding Balance)			(11010 0)	(1.5.5.2)	Preceding		
							' /	Dalarice)					Balance)		

25 26	ADIT Subject to Proration Projected / Actual Activity		[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	September	50.00%		-	-	-	-	-	-	-
36	October	50.00%		-	-	-	-	-	-	-
37	November	50.00%		-	-	-	-	-	-	-
38	December Total (Sum	50.00%		-	-	-	-	-	-	-
39	of Lines 27 - 38)		-	-	-	-	-	-	-	
40	Beginning Balance - ADIT Not Subject to Proration Beginning Balance - ADIT Depreciation		[Insert Date]		-	[Insert Date]				-
41	ADIT Depreciation Adjustment		(Note F)		-					-
42	Beginning Balance - DTA / (DTL)		(Col. (H), L Line 41)	ine 40 +	-	(Col. (M) Line 41)	Line 40 +			-
43 44	Estimated Ending Balance - ADIT Not Subject to Proration Ending Balance - ADIT Depreciation		[Insert Date] (Note F)		-	[Insert Date]				-

	Adjustment												
45	Ending Balance - DTA / (DTL)					(Col. (H), L Line 44)	ine 43 +	-	(Col. (M) Line 44)	, Line 43 +			-
46	Average Balan adjusted (non- prorated)					([Col. (H), Line 45] /2	Line 42 +)	-	([Col. (M) Line 45] / (Col.), Line 42 + '2)			-
47	Prorated ADIT Amount for					(Col. (H), Line 38)		-	(M), Line 38)				-
48	Attachment H Line 40b	I-3D,				(Col. (H), L Line 47)	ine 46 +	-	(Col. (M) Line 47)	, Line 46 +			-
	Accumulated Taxes - Prope 282)	erty (Acc	ount No.			Projec	ction - Prora	ation of					
		,	ys in Period	1		Deferred	Tax Activit	y (Note A)			of Deferred	ı	1
Line	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
49 50	ADIT Subject to Proration Projected / Actual Activity					[Insert Date] [Insert Date]		-	[Insert Date] [Insert Date]				-
51	January				50.00%	_	-	-	-	-	_	_	-
52	February				50.00%	-	-	-	-	-	-	-	-
53	March				50.00%	-	-	-	-	-	-	-	-
54	April				50.00%	-	-	-	-	-	-	-	-
55	May				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)	-				-	-	-	-	-	-	-	
64	Beginning Bal ADIT Not Sub Proration	ject to				[Insert Date]		-	[Insert Date]				-
65	Beginning Ball ADIT Deprectal Adjustment Beginning					(Note F)		-					-
66	Balance - DTA / (DTL)					(Col. (H), L Line 65)	ine 64 +	-	Line 65)	, Line 64 +			-
67	Estimated End Not Subject to Ending Baland ADIT Deprecia	Proration ce -	e - ADIT			[Insert Date] (Note F)		#DIV/0!	[Insert Date]				-
68 69	Adjustment Ending Balance - DTA / (DTL)					(Col. (H), L Line 68)	ine 67 +	#DIV/0!	(Col. (M) Line 68)	, Line 67 +			-
70	Average Balar adjusted (non- prorated)					([Col. (H), I Line 69] /2		#DIV/0!	([Col. (M Line 69] (Col.), Line 66 + /2)			-
71	Prorated ADIT					(Col. (H), Line 62)		-	(M), Line 62)				-
72	Amount for Attachment H Line 40c	1-3D,				(Col. (H), L Line 71)	ine 70 +	#DIV/0!	(Col. (M) Line 71)	, Line 70 +			-
	Accumulated Taxes - Other												
			in Period	I			tion - Pro	ration of ity (Note A)	Actua	l - Proratio	n of Deferre	ed Tax Activ	vity (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)
	ADIT Subject					[Insert Date]		-	[Insert Date]				-
73	to Proration Projected /					[Insert			[Insert				
74	Actual Activity					Date]			Date]				
75	January				50.00%								
75 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%	_	-	_	_	_	_	_	_
	Total (Sum of Lines 75 -												
87	86)	-				-	-		-	-	-	-	
	Beginning Bala ADIT Not Subj					[Insert Date]			[Insert Date]				
88	Proration Beginning Bala					,		-	,				-
89	ADIT Deprecia Adjustment					(Note F)		-					-
90	Beginning					(Col. (H), L	ine 88 +		(Col. (M)	, Line 88 +			

	Balance - DTA / (DTL)							-	Line 89)				-
91 92	Estimated End Not Subject to Ending Baland ADIT Deprecia Adjustment	Proration ce -				[Insert Date] (Note F)		#DIV/0!	[Insert Date]				
93	Ending Balance - DTA / (DTL)					(Col. (H), L Line 92)	ine 91 +	#DIV/0!	(Col. (M) Line 92)	, Line 91 +			-
94	Average Balar adjusted (non- prorated)					([Col. (H), Line 93] /2		#DIV/0!	Line 93] / (Col. (M),), Line 90 + '2)			-
95	ADIT Amount for					(Col. (H), Line 86)			Line 86)				
96	Attachment F Line 40d	I-3A,				(Col. (H), L Line 95)	ine 94 +	#DIV/0!	(Col. (M) Line 95)	, Line 94 +			-
	Investment T	Accumulated Deferred Investment Tax Credits (Account No. 255)											
	No. 255)				-								
	NO. 293)	Da	ys in Period				tion - Prora		Actual	- Proration	of Deferred	ITC Activity	(Note B)
Line	(A) Month	Days Per Month	ys in Period (C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)		Prorated Projected Monthly Activity (Column E x Column F)		Actual (I) Actual Monthly Activity	- Proration (J) Difference Projected vs. Actual (Note C)	of Deferred (K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(Note B) (M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
Line 97 98	(A)	(B) Days Per	(C) Prorated Days	Total Days Per Future Test	Proration Amount (Column C / Column	(F) Projected Monthly	Prorated Projected Monthly Activity (Column E x Column	y (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding	(I) Actual Monthly	(J) Difference Projected vs. Actual	Preserve Proration (Actual vs Projected)	Preserve Proration (Actual vs Projected)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding
97	Month DITC Subject to Proration Projected / Actual	(B) Days Per	(C) Prorated Days	Total Days Per Future Test	Proration Amount (Column C / Column	Projected Monthly Activity [Insert Date]	Prorated Projected Monthly Activity (Column E x Column	y (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding	(I) Actual Monthly Activity [Insert Date]	(J) Difference Projected vs. Actual	Preserve Proration (Actual vs Projected)	Preserve Proration (Actual vs Projected)	Pres Prod Ac Bala (Col Col Col Prec

				_	_	_	_	_	_	_	_
102	April		50.00%			_			_		
	May			-	-		-	-	-	-	-
103	June		50.00%	-	-	-	-	-	-	-	-
104	July		50.00%	-	-	-	-	-	-	-	-
105	August		50.00%	-	-	-	-	-	-	-	-
106	September		50.00%	-	-	-	-	-	-	-	-
107	·		50.00%	-	-	-	-	-	-	-	-
108	October		50.00%	-	-	-	-	-	-	-	-
109	November		50.00%	-	-	-	-	-	-	-	-
110	December Total (Sum		50.00%	-	-	-	-	-	-	-	-
111	Total (Sum of Lines 99 - 110)	-		-	-		-	-	-	-	
112	Beginning Bala DITC Not Subj Proration	ject to		[Insert Date]		-	[Insert Date]				-
113	Beginning Bala DITC Adjustme	ance - ent		(Note F)		-					-
114	Beginning Balance - DITC			(Col. (H), L Line 113)	ine 112 +	-	(Col. (M) Line 113)	, Line 112 +)			-
115	Estimated End Not Subject to Ending	ling Balance - DITC Proration		[Insert Date]		#DIV/0!	[Insert Date]				-
116	Balance - DITC Adjustment			(Note F)		-					-
117	Ending Balance - DITC			(Col. (H), L Line 116)	ine 115 +	#DIV/0!	(Col. (M) Line 116)	, Line 115 +			-
118	Average Balar adjusted (non- prorated)			([Col. (H), I Line 117] /	Line 114 + 2)	#DIV/0!	([Col. (M) + Line 11 (Col.), Line 114 7] /2)			-
119	Prorated DITC			(Col. (H), Line 110)		-	(M), Line 110)				-
120	Amount for			(Col. (H), L	ine 118 +	#DIV/0!		, Line 118 +			

Attachment H-3A,	Line 119)	Line 119)	-
Line 40e			

Instructions

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

Rate Year

Projected Activity

Check

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

Notes

- The computations on this workpaper apply the proration rules of Reg. Sec. 1.167(I)-1(h)(6) to the annual activity of accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For accumulated deferred income taxes subject to the normalization requirements, activity for months prior to the future portion of the test period is averaged rather than prorated. This section is used to prorate the projected ADIT balance.
- The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(I)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. This section is used to calculate ADIT activity in the true-up adjustment only.
- Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity that did not occur).
- Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column I/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L). In other situations, enter zero.
- Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.
- This section is reserved for adjustments necessary to comply with the IRS normalization rules.

Delmarva Power & Light Company

Accumulated Deferred Income Taxes (ADIT)

Attachment 1B - ADIT Worksheet - End of Year

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

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

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



or Other

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

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

(A)		(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
			Distribution, or	Transmission	Plant	Labor	
ADIT 100 (Subject to Provet)	ion)	Total	Other	Polotod	Polotod	Bolotod	luctification
ADIT-190 (Subject to Prorati	ion)	Total	Related	Related	Related	Related	Justification
Subtotal: ADIT-190 (Subject	to Proration)	-	-	-	-	-	
Total: ADIT 400 (Subject to	Dua vati a m)						
Total: ADIT-190 (Subject to	Proration)	-	-	-	-	-	
Wages & Salary Allocator						#DIV/0!	
Gross Plant Allocator					#DIV/0!	#DIV/0:	
Transmission Allocator				100.00%	#DIV/U!		
Other Allocator			0.00%	100.0070			
Stroi / iiioditoi			0.0070				
ADIT - Transmission		#DIV/0!	-	-	#DIV/0!	#DIV/0!	
	•		•			•	•
(A)		(B)	(C) Gas	(D)	(E)	(F)	(G)

		Other				
ADIT-190	Total	Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to						
Proration)	-	-	-	_	-	
ADIT-190 (Subject to						
Proration)	-	-	-	_	-	
Total - FERC Form 1, Page						
234	-	-	-	-	-	

Instructions for Account 190:

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

Columns C & D are included in Column E

4. ADIT items related to labor and not in

Columns C & D are included in Column F

- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

(A)		(B)	(C) Gas,	(D)	(E)	(F)	(G)
			Production, Distribution,	Only			
			or	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Pro	oration)	Total	Other Related	Related	Related	Related	Justification
ADIT 202 (Not odbject to 110	Jiddioii)	Total	rtolatea	Itolatea	Ttolatoa	Related	Gustinoution
		-					
		-					
		-					
		-					
		-					
Subtotal: ADIT-282 (Not Subj Proration)	ect to	-	-	_	-	_	
,							
		-	-	-	-	-	
		-	_	-	_	_	

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		-	-	-	-	-	
		-	-	-	-	-	
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) (D) Gas, Production, Only Distribution, or Transmission Other		(E)	(F)	(G)	
ADIT-282 (Subject to Proration	on)	Total	Related	Related	Related	Related	Justification
(5000)	,						
Subtotal: ADIT-282 (Subject to Proration)		_	_	_	_	_	
Total: ADIT-282 (Not Subject	to Proration)	-	-	-	ı	-	
Wages & Salary Allocator						#DIV/0!	
Gross Plant Allocator					#DIV/0!		
Transmission Allocator				100.00%			
Other Allocator			0.00%				
ADIT - Transmission		#DIV/0!	-	-	#DIV/0!	#DIV/0!	
						#DIV/0!	
(A)		(B)	(C)	(D)	(E)	(F)	(G)

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

Instructions for Account 282:

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

2. ADIT items related only to Transmission

are directly assigned to Column D

3. ADIT items related to Plant and not in

Columns C & D are included in Column E

4. ADIT items related to labor and not in

Columns C & D are included in Column F

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

"normalization" rules will be included in ADIT-282

(Subject to Proration)

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

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

		-						
		-						
Subtotal: ADIT-283 (Not Sub Proration)	ject to	-	-		-	-	-	
		_						
		-						
		-						
		-						
Total: ADIT-283 (Not Subject	to Proration)	-	-		-	-	-	
	_							
Wages & Salary Allocator							#DIV/0!	
Gross Plant Allocator						#DIV/0!		
Transmission Allocator					100.00%			
Other Allocator			C	0.00%				
ADIT - Transmission		#DIV/0!	-		-	#DIV/0!	#DIV/0!	

(A)		(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
			or Other	Transmission	Plant	Labor	
ADIT- 283 (Subject to Prorati	on)	Total	Related	Related	Related	Related	Justification
Subtotal: ADIT-283 (Subject	to Proration)	-	-	-	-	-	
Total: ADIT-283 (Subject to P	Proration)						

		=	-	-	-	-	
Wages & Salary Allocator						#DIV/0!	
Gross Plant Allocator					#DIV/0!		
Transmission Allocator				100.00%			
Other Allocator			0.00%				
ADIT - Transmission		#DIV/0!			#DIV/0!	#DIV/0!	
ADII - Halisillission		#DIV/U!	-	-	#DIV/U!	#DIV/U!	

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

Instructions for Account 283:

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

2. ADIT items related only to Transmission

are directly assigned to Column D

3. ADIT items related to Plant and not in

Columns C & D are included in Column E

4. ADIT items related to labor and not in

Columns C & D are included in Column F

- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283

(Subject to Proration)

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

(A)	(B)	(C) Gas.	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
ADITC 255 (Unamortized Investment Toy		or	Transmission	Plant	Labor	
ADITC-255 (Unamortized Investment Tax Credits)	Total	Other Related	Related	Related	Related	Justificatio
,						

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Subtotal: ADIT-255 (Form								
No. 1 p. 266 & 267)		-	-		-	-	-	
Less: Adjustment to rate base						-		
Total: ADIT 255								
Total: ADIT-255		-	_		-	-	-	
100							//DD //OI	
Wages & Salary Allocator							#DIV/0!	
Gross Plant Allocator						#DIV/0!		
Transmission Allocator					100.00%			
Other Allocator			0.00)%				
Unamortized Investment						<u>-</u>		
Tax Credit - Transmission		#DIV/0!	-		-	#DIV/0!	#DIV/0!	

(A)		(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
			or Other	Transmission	Plant	Labor	
Investment Tax Credit Amort	tization	Total	Related	Related	Related	Related	Justification
Subtotal: (Form No. 1 p. 266 & 267)		-	-	-	-	-	
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!	

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

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

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

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

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



Distribution,

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

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

(A)	(B)	(C) Gas, Production, Distribution, or Other	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT-190 (Subject to Proration)	Total	Related	Related	Related	Related	Justification
					2 2 2 2	
Subtotal: ADIT-190 (Subject to Proration)	-	-	-	-	-	
						_
Total: ADIT-190 (Subject to Proration)	-	-	-	-	-	

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

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

Instructions for Account 190:

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

2. ADIT items related only to

Transmission are directly assigned

to Column D

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

Column E

4. ADIT items related to labor and not in Columns C & D are included in

Column F

- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

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



Re	la	tΔ	•
76	ıa	LC	٦

			Related				
		-					
		-					
		-					
		-					
Subtotal: ADIT-282 (Not Subject to Proration)		-	_	_	_	_	
11010011)							
		-	-	-	-	-	
		-	-	-	-	-	
		-					
		-					
Total: ADIT-282 (Not S	Subject to	-	-	-	-	-	
Wages & Salary Allocator							
Gross Plant Allocator							
Transmission Allocator				100.00%			
Other Allocator			0.00%	.00.0070			
ADIT - Transmission		-	-	-	-	-	

(A)	(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
ADIT 202 (Subject to Drevetion)	Total	or Other	Transmission	Plant	Labor Related	Justification
ADIT-282 (Subject to Proration)	Total	Related	Related	Related	Related	Justinication
Subtotal: ADIT-282 (Subject to						

Proration)		-	-	-	-	-	
Total: ADIT-282 (Not S Proration)	ubject to	-	-	-	-	-	
Wages & Salary Allocator							
Gross Plant Allocator							
Transmission Allocator				100.00%			
Other Allocator			0.00%	100.0070			
Other Allocator			0.0070				
ADIT - Transmission		_	_	-	_	_	
			·			#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		i otai	related	Neiatea	Related	Troidicu	Castilication
to Proration)		_	_	_	_	_	
ADIT-282 (Subject to							
Proration)		-	-	-	-	-	
Total - Pg. 277 (Form							
1-F filer: see note 7,							
below)		-	-	-	-	-	

Instructions for Account 282:

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

2. ADIT items related only to

Transmission are directly assigned

to Column D

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

"normalization" rules will be included in ADIT-282 (Subject to Proration)
7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)		(B)	(C) Gas,	(D)	(E)	(F)	(G)
			Production, Distribution,	Only			
			or Other	Transmission	Plant	Labor	
ADIT- 283 (Not Subject	to Proration)	Total	Related	Related	Related	Related	Justification
		_					
		-					
		-					
		_					
		-					
		-					
		_					
		-					
		-					
		_					
Subtotal: ADIT-283 (No	ot Subject to	-					
Proration)		-	-	-	-	-	
		-					
		-					
		-					
		-					
Total: ADIT-283 (Not Subject to							
Proration)		-	-	-	-	-	
Wages & Salary							
Allocator							
Gross Plant							

Allocator							
Transmission							
Allocator				100.00%			
Other Allocator			0.00%				
ADIT - Transmission		-	-	-	-	-	

(A)		(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
			or Other	Transmission	Plant	Labor	
ADIT-283 (Subject to P	roration)	Total	Related	Related	Related	Related	Justification
Subtotal: ADIT-283 (Su Proration)	ıbject to	_	_	_	_	_	
1 Totation)							
Total: ADIT-283 (Subje	ect to						
Proration)		-	-	-	-	-	
	1						
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	Transmission	Plant	Labor	

			Other				
ADIT-283 (Subject to P	roration)	Total	Related	Related	Related	Related	Justification
ADIT-283 (Not Subject							
to Proration)		-	-	-	-	-	
ADIT-283 (Subject to							
Proration)		-	-	-	-	-	
Total - Pg. 277 (Form							
1-F filer: see note 7,							
below)		-	-	-	-	-	

Instructions for Account 283:

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

Transmission are directly assigned

to Column D

- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)
- 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)		(B)	(C) Gas,	(D)	(E)	(F)	(G)
			Production, Distribution,	Only			
ADITC-255 (Unamortized Investment			or Other	Transmission	Plant	Labor	
Tax Credits)		Total	Related	Related	Related	Related	Justification
		-					
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)		-	-	-	-	-	



				-		
Total: ADIT-255	-	-	-	-	-	
Wages & Salary Allocator						
Gross Plant						
Allocator						
Transmission						
Allocator			100.00%			
Other Allocator		0.00%				
Unamortized						
Investment Tax						
Credit -						
Transmission	-	-	-	-	-	

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

END

Delmarva Power & Light Company

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

Rate	
Year =	

Federal Deficient / (Excess) Deferred Income Taxes

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

	Taxes (Acco		ays in Period	d		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) Prorated	(H) Prorated	(1)	(1)	(K)	(L)	(M) Preserved Prorated
Line	Month	Days Per Month	Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Projected Monthly Activity (Column E x Column F)	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)	Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
	Deficient / /F	Evenes)				[Insert			[Insert				
	ADIT Subject	Deficient / (Excess) ADIT Subject to				Date]		-	Date]				-
1	Proration Projected / A	Actual				[Insert			[Insert				
2	Activity					Date]			Date]				
3	January				50.00%	-	-	-	-	-	_	-	_
4	February			_	50.00%	_	_	_	_	_	_	_	_
5	March			_	50.00%	_	_	_	_	_	_	_	_
6	April				50.00%	_							
	May			_			-	-	-	-	-	-	-
7	June			-	50.00%	-	-	-	-	-	-	-	-
8	July			-	50.00%	-	-	-	-	-	-	-	-
9	July			-	50.00%	-	-	-	-	-	-	-	-

,	Days in Period		Defici	ction - Pro ent / (Exce ctivity (Not	ss) ADIT	Actual -	Proration (of Deficien (Note I		ADIT Activity
Deficient / (E Deferred Inc (Account No	Excess) Accumulated come Taxes - Property 0. 282)									
(Excess) AD Account 190			Line 22 + Line 23)		-	(Col. (M), L Line 23)	ine 22 +			-
ADIT Deficient /			Line 14) (Col. (H),			Line 14)				
Deficient / (Excess)			(Col. (H),		-	(Col. (M),				-
adjusted (nor prorated) Prorated	า-		18 + Line 21] /2)		-	([Col. (M), Line 21] /2				-
Average Bala			([Col. (H), Line							
Ending Balar Deficient / (E ADIT			(Col. (H), Line 19 + Line 20)		-	(Col. (M), L Line 20)	ine 19 +			-
(Excess) ADI	nce - Deficient / T Adjustment		(Note F)		-					-
(Excess) ADI Proration	T Not Subject to	[Insert Date]		-	[Insert Date]				-	
Deficient / (E ADIT			Line 16 + Line 17)		-	(Col. (M), L Line 17)	ine 16 +			-
	T Adjustment		(Note F) (Col. (H),		-					-
Proration	T Not Subject to		Date]		-	Date]				-
	alance - Deficient /		[Insert			[Insert				
of Lines 3 - 14)	-		-	-		-	-	-	-	
er Total (Sum	-	50.00%	-	-		-	-	-	-	
Novemb er Decemb	-	50.00%	-	-	-	-	-	-	-	-
October	-	50.00%	-	-	-	-	-	-	-	-
Septemb er	-	50.00%	-	-	-	-	-	-	-	-

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)
	Deficient / (E	vcocc)				[Insert			[Insert				
25	ADIT Subjec					Date]		-	Date]				-
20	Projected / Actual Activity					[Insert Date]			[Insert Date]				
26	ŕ												
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 Balance - Deficient / (Excess) ADIT Not Subject to							_	[Insert Date]				_
40	Proration Beginning Balance - Deficient /					Date]			Datoj				
41 42	(Excess) AD Beginning Ba	ment			(Note F) (Col. (H),		-	(Col. (M)	ine 40 +			-	
74	Dogmining Do					(OOI. (11 <i>)</i> ,			(Col. (M), Line 40 +				

	Deficient / (E ADIT	Excess)				Line 40 + Line 41)		-	Line 41)				-
43 44 45	Ending Bala (Excess) AD Proration Ending Bala (Excess) AD Ending Bala Deficient / (E	IT Not Sunce - Defi IT Adjust Ince -	ibject to			[Insert Date] (Note F) (Col. (H), Line 43 + Line 44)		-	[Insert Date] (Col. (M), L Line 44)	ine 43 +			- -
46	Average Bal adjusted (no prorated) Prorated					([Col. (H), Line 42 + Line 45] /2)		-	([Col. (M), I Line 45] /2)				-
47 48	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 +			-
	Deficient / (Excess) Accumulated Deferred Income Taxes - Other (Account No. 283)					Projection - Proration of Deficient / (Excess) ADIT							
		o. 283)	ces - Other ays in Period	<u> </u>					Actual -	Proration of		Excess) ADI	T Activity
	(Account N	o. 283) D	ays in Period		(5)	Deficie A	ent / (Exces ctivity (Note	s) ADIT			(Note B)		_
Line		o. 283)	(C) Prorated Days	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	Defici	ent / (Exces	s) ADIT	Actual - (I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)		(L) Preserve Proration (Actual vs	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
Line 49 50	(Account No	(B) Days Per	(C) Prorated Days	(D) Total Days Per Future Test	Proration Amount (Column C / Column	(F) Projected Monthly	ent / (Exces ctivity (Note (G) Prorated Projected Monthly Activity (Column E x Column	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding	(I) Actual Monthly	(J) Difference Projected vs. Actual	(Note B) (K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding

	F . b										
52	February		50.00%	-	-	-	-	-	-	-	-
53	March		50.00%	-	-	-	-	-	-	-	-
54	April		50.00%	-	-	-	-	-	-	-	-
55	May		50.00%	-	-	-	-	-	-	-	-
56	June		50.00%	-	-	-	-	-	-	-	-
57	July		50.00%	-	-	-	-	-	-	-	-
58	August		50.00%	-	-	-	-	-	-	-	-
59	Septemb er		50.00%	-	-	_	-	-	_	-	-
60	October		50.00%	_	_	-	-	_	-	-	-
61	Novemb er		50.00%	_	_	_	_	_	_	_	_
62	Decemb er		50.00%	_	_	-	_	_	_	_	-
02	Total (Sum of Lines 51		00.0070								
63	- 62)	-		-	-		-	-	-	-	
		alance - Deficient / IT Not Subject to		[Insert Date]		_	[Insert Date]				_
64	Proration	alance - Deficient /									
65	(Excess) AD	IT Adjustment		(Note F)		-					-
	Beginning Ba Deficient / (E			(Col. (H), Line 64 +			(Col. (M), L	ine 64 +			
66	ADIT			Line 65)		-	Line 65)				-
	Ending Balar	nce - Deficient /		[Insert			[Insert				
67	(Excess) AD Proration	IT Not Subject to		Date]		-	Date]				-
	Ending Balar	nce - Deficient /		(Note F)							
68	Ending Balar			(Col. (H),		-					-
69	Deficient / (E ADIT	xcess)		Line 67 + Line 68)		-	(Col. (M), L Line 68)	ine 67 +			-
				([Col.							
	Average Bala adjusted (no			(H), Line 66 + Line		_	([Col. (M), I	ine 66 +			_
70	prorated)	••		69] /2)			Line 69] /2)				
74	Prorated Deficient /			(Col. (H),		_	(Col. (M),				_
71	(Excess)			Line 62)			Line 62)				

	ADIT	
	Deficient /	(Col. (H),
	(Excess) ADIT -	Line 70 +
72	Account 283	Line 71)

(Col. (H),			
Line 70 +		(Col. (M), Line 70 +	
Line 71)	-	Line 71)	-
·		-	

	Unamortized Deficie (Projected)	ent / (Excess) ADIT - I	Federal	Unamortized Deficier Federal (Actual)	IT -	
	(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	24)	-	190	24)	-
		(Col.			(Col.	
	ADIT -	(H), Line		ADIT -	(M), Line	
74	282	48)	-	282	48)	-
		(Col.			(Col.	
	ADIT -	(H), Line		ADIT -	(M), Line	
75	283	72)	-	283	72)	-
76	Unamortized Deficient / (Excess) ADIT - Federal	(Entered in ATT H-9A, Line 41a)	\$	Unamortized Deficient / (Excess) ADIT - Federal	(Entered in ATT H-9A, Line 41a)	\$
• •	2	· · · · · · · · · · · · · · · · · · ·			,	

State Deficient / (Excess) Deferred Income Taxes

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

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

Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)									
(F)	(G)	(H)							
Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)							

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

Deficient / (Excess)
ADIT Subject to
Proration
Projected / Actual

Line

[Insert Date] [Insert -

[Insert Date]

[Insert

	Activity			Date]			Date]				
79	January		50.00%	-	-	-	-	-	-	-	-
80	February		50.00%	-	-	-	-	-	-	-	-
81	March		50.00%	-	-	-	-	-	-	-	-
82	April		50.00%	-	-	-	-	-	-	-	-
83	May		50.00%	-	-	-	-	-	-	-	-
84	June		50.00%	-	-	-	-	-	-	-	-
85	July		50.00%	-	-	-	-	-	-	-	-
86	August		50.00%	-	-	-	-	-	-	-	-
87	Septemb er		50.00%	-	-	-	-	-	-	-	-
88	October		50.00%	-	-	-	-	-	-	-	-
89	Novemb er		50.00%	-	-	-	-	-	-	-	-
90	Decemb er		50.00%	-	-		-	-	-	-	_
	Total (Sum of Lines 79	_		_	_		_	_	_	_	
91	- 90)										
	Beginning Ba	alance - Deficient /		[Insert			[Insert				
92		IT Not Subject to		Date]		-	Date]				-
93	Beginning Ba (Excess) AD	alance - Deficient / IT Adjustment		(Note F)		_					_
	Beginning Ba Deficient / (E	alance -		(Col. (H), Line 92 +			(Col. (M), L	ine 92 +			
94	ADIT `	,		Line 93)		-	Line 93)				-
	Ending Balar	nce - Deficient /		[Insert			[Insert				
95	(Excess) AD Proration	IT Not Subject to		Date]		-	Date]				-
96	Ending Balar	nce - Deficient / IT Adjustment		(Note F)		_					_
	Ending Balar Deficient / (E	nce -		(Col. (H), Line 95 +			(Col. (M), L	ine 95 +			
97	ADIT	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Line 96)		-	Line 96)				-
98	Average Bala adjusted (no			([Col. (H), Line			([Col. (M), I Line 97] /2)				
90	aujusteu (1101	· -		(11), LITIE		-	Lilie 31]/Z	,			-

	prorated)					94 + Line 97] /2)							
	Prorated Deficient / (Excess)					(Col. (H),		-	(Col. (M),				-
99	ADIT Deficient /					Line 90) (Col. (H),			Line 90)				
100	(Excess) AD Account 190					Line 98 + Line 99)		-	(Col. (M), L Line 99)	ine 98 +			-
		come Tax	Accumulated kes - Propert										
		•	ays in Period	t		Defici	ction - Prora ent / (Exces ctivity (Note	s) ADIT	Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				T Activity
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
101	Deficient / (E ADIT Subjec Proration					[Insert Date]		-	[Insert Date]				-
	Projected / A Activity	ctual				[Insert Date]			[Insert Date]				
102													
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 Septemb				50.00%	-	-	-	-	-	-	-	-
111	er				50.00%	-	-	-	-	-	-	-	-

112	October		50.00%	-	-	-	-	-	-	-	-
113	Novemb er		50.00%	-	-	-	-	-	-	-	-
114	Decemb er		50.00%	-	-		-	-	-	-	<u>-</u>
115	Total (Sum of Lines 103 - 114)	-		-	-		-	-	-	-	
116	(Excess) AD Proration	alance - Deficient / IT Not Subject to alance - Deficient /		[Insert Date]		-	[Insert Date]				-
117		IT Adjustment		(Note F) (Col. (H),		-					-
118	Beginning Bar Deficient / (E ADIT			Line 116 + Line 117)		-	(Col. (M), L Line 117)	ine 116 +			-
119 120	(Excess) AD Proration Ending Bala	nce - Deficient / IT Not Subject to nce - Deficient / IT Adjustment		[Insert Date] (Note F)		-	[Insert Date]				-
121	Ending Balar Deficient / (E ADIT	nce -		(Col. (H), Line 119 + Line 120)		-	(Col. (M), Li Line 120)	ine 119 +			-
122	Average Ball adjusted (no prorated) Prorated Deficient / (Excess)			([Col. (H), Line 121] / (Col. (H), Line 114	Line 118 + 2)	-	([Col. (M), L Line 121] /2 (Col. (M),	_ine 118 + ?)			-
123	ADIT)			Line 114)				
124	Deficient / (Excess) AE Account 28			(Col. (H), Line 122 + Line 123)		-	(Col. (M), Line 123)	ine 122 +			-
		Excess) Accumulated come Taxes - Other o. 283)									
	Days in Period			Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - I	Proration o	of Deficient (Note B)	/ (Excess) Al	OIT Activity
	(A)	(B) (C) (D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)

Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
125	ADIT Subject to Proration Projected / Actual Activity					[Insert Date] [Insert Date]		-	[Insert Date] [Insert Date]				-
126	rouvity												
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	Septemb er				50.00%	_	_	_	_	_	_	_	_
	October												
136	Novemb				50.00%	-	-	-	-	-	-	-	-
137	er Decemb				50.00%	-	-	-	-	-	-	-	-
138	er Total (Sum				50.00%	-	-	-	-	-	-	-	
139	of Lines 127 - 138)	-				-	-		-	-	-	-	
440	Beginning Ba (Excess) AD					[Insert Date]		-	[Insert Date]				-
140	Proration Beginning Ba					(Note F)							
141	(Excess) AD	i i Aajust	ment			,		-					-

142	Beginning Balance - Deficient / (Excess) ADIT	(Col. (H), Line 140 + Line - 141)	(Col. (M), Line 140 + Line 141)	-
143	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration	[Insert -	[Insert Date]	-
144	Ending Balance - Deficient / (Excess) ADIT Adjustment	(Note F)		_
145	Ending Balance - Deficient / (Excess) ADIT	(Col. (H), Line 143 + Line - 144)	(Col. (M), Line 143 + Line 144)	-
146	Average Balance as adjusted (non-prorated) Prorated	([Col. (H), Line 142 + Line 145] /2)	([Col. (M), Line 142 + Line 145] /2)	-
147	Deficient / (Excess) ADIT	(Col. (H), Line 138 -	(Col. (M), Line 138)	-
148	Deficient / (Excess) ADIT - Account 283	(Col. (H), Line 146 + Line - 147)	(Col. (M), Line 146 + Line 147)	-

	Unamortized Deficie (Projected)	ent / (Excess) ADIT -	State	Unamortized Deficier (Actual)	nt / (Excess) Al	OIT - State
	(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	100)	-	190	100)	-
		(Col.			(Ćol.	
	ADIT -	(H), Line		ADIT -	(M), Line	
150	282	124)	-	282	124)	-
		(Col.			(Col.	
	ADIT -	(H), Line		ADIT -	(M), Line	
151	283	148)	-	283	148)	-
152	Unamortized Deficient / (Excess) ADIT - State	(Entered in ATT H-9A, Line 41b)	\$	Unamortized Deficient / (Excess) ADIT - State	(Entered in ATT H-9A, Line 41b)	\$

Instructions

^{1.} For purposes of calculating transmission allocated projected activity, use Columns (F), (G), and (H) and set the

"Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up" adjustment, use Columns (I), (J), (K), (L), and (M) and set the "Rate Year" below to "True-Up Adjustment".

Rate Year

Projected Activity

Check

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

Notes

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

END

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

			Tax Cuts and Jobs Act of 2017				
			Tax Guts and Jobs Act of 2017				
	(A)	(B)	(C)	(D)	(E) [Insert	(F)	(G) [Insert
L in e	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	December 31, 2017 ADIT Deficient / (Excess)	Date] BOY Balance	Current Year Amortiza tion	Date] EOY Balance
1	Unprotected Non-Property			(LACESS)			Dalatice
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 1986				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
L in	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	September 30, 2018 ADIT	[Insert Date]	Current Year	[Insert Date]
e 				Deficient / (Excess)	BOY Balance	Amortiza tion	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 Federa	ıl Deficient / (Excess) Deferred Inco	ome Taxes			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Li n e	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	_	[Insert Date]	Current Year Amortiza tion	[Insert Date]
				ADIT Deficient /(Excess)	BOY Balance		EOY Balance
27 28 29 30 31	Unprotected Non-Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283						
32	Subtotal - Deficient / (Excess) ADIT			\$	\$	\$	\$

33	Unprotected Property						
34	ADIT - 190						
35	ADIT - 281						
36	ADIT - 282						
37	ADIT - 283						
	Subtotal - Deficient /						
38	(Excess) ADIT			\$	\$	\$	\$
39	Protected Property						
40	ADIT - 190						
41	ADIT - 281						
42	ADIT - 282						
43	ADIT - 283						
	Subtotal - Deficient /						
44	(Excess) ADIT			\$	\$	\$	\$
	Total - Deficient / (Excess)						
45	ADIT			\$	\$	_\$	
			Total Federal Deficient / (Excess) Deferred Income Taxes				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
					[Insert Date]		[Insert Date]
L	Deficient / (Excess)	N. C.	Amortization		Datoj	Current	Batej
in	Deferred Income Taxes	Notes	Fixed Period	ADIT		Year	
е				Deficient /	BOY	Amortiza	EOY
				(Excess)	Balance	tion	Balance
46	ADIT - 190						
47	ADIT - 281						
48	ADIT - 282						
49	ADIT - 283						
	Total - Deficient / (Excess)						
50	ADIT			\$	\$	\$	\$
		Att. H-3D,					
51	Tax Gross-Up Factor	Line 132b		1.00	1.00	1.00	1.00
52	Regulatory Asset / (Liability)			\$	<u> </u>	<u> </u>	<u> </u>
J2	(Liability)			<u>Ψ</u>	Ψ	Ψ	
		Fede	ral Income Tax Regulatory Asset / (Liabilit	ry)			

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Li	Regulatory Assets /	Notes			[Insert Date]		[Insert Date]
n e 	(Liabilities)	Notes		ADIT Deficient / (Excess)	BOY Balance	Current Year Amortiza tion	EOY Balance
53 54	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)						
55	Total - Transmission Regulatory Asset / (Liability)			\$	\$	\$	\$

		State De	ficient / (Excess) Deferred Income 1	Taxes			
			State Tax Rate Change				
	(A)	(B)	(C)	(D)	(E) [Insert	(F)	(G) [Insert
L in e	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient /	BOY Belonge	Current Year Amortiza	EOY
56	Unprotected Non-Property			(Excess)	Balance	<u>tion</u>	Balance
57	ADIT - 190	(Note C)	4 Years	\$ -	\$	\$ -	\$
58	ADIT - 281	(Note C)	4 Years	-	-	-	-
59	ADIT - 282	(Note C)	4 Years	-	-	-	-
60	ADIT - 283	(Note C)	4 Years	-	-	-	-
61	Subtotal - Deficient / (Excess) ADIT			- * -	- -	\$ -	\$ -
62	Unprotected Property						
63	ADIT - 190	(Note C)	5 Years	\$ -	\$ -	\$ -	\$ -
64	ADIT - 281	(Note C)	5 Years	-	-	-	-

	66	ADIT - 283	(Note C)		5 Years	-	-	-	-	
	67	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -		- - -	
	68	Protected Property	_							
	69	ADIT - 190	(Note C)		NA	\$ -	-	-	-	
	70	ADIT - 281	(Note C)		NA	-		-	-	
	71	ADIT - 282	(Note C)		NA	-			-	
	72	ADIT - 283	(Note C)		NA	-	_	-	-	
	73	Subtotal - Deficient / (Excess) ADIT				- \$ -	\$ -	\$	- -	
	74	Total - Deficient / (Excess) ADIT				\$ -	\$ 	\$ -	\$ -	
					Total State Deficient / (Excess)					
	(A)		(B)	(C)	Deferred Income Taxes	(D)	(E)	(F)	(G)	
Li n e	Deficient / (Excess) Deferred Income Taxes		No tes	Amorti zation Fixed Period		()	[Insert Date]	Curren t Year Amorti zation	[Insert Date]	
	Unprotected Non-	_				ADIT Deficient / (Excess)	BOY Balanc e		EOY Balanc e	
75	Property	_								
76 77 78 79	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283									
80	Subtotal - Deficient / (Excess) ADIT					\$	\$	\$	\$	
81	Unprotected Property	_								
82 83 84 85	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283									

5 Years

65

ADIT - 282

(Note C)

86	Subtotal - Deficient / (Excess) ADIT				
	(=20000) 7.1271	\$	\$	\$	\$
87	Protected Property				
88	ADIT - 190				
89	ADIT - 281				
90	ADIT - 282				
91	ADIT - 283				
	Subtotal - Deficient /				
92	(Excess) ADIT				
		\$	\$	\$	\$
03	Total - Deficient /				
93	(Excess) ADIT	ф.	<u> </u>	ф	<u> </u>
		<u> </u>	\$	\$	<u> </u>

		Total State	Deficient / (Excess) Deferred Incom	ne Taxes			
	(A)	(B)	(C)	(D)	(E) [Insert Date]	(F)	(G) [Insert Date]
in e	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortiza tion	EOY 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-3D, Line 132b		1.00	1.00	1.00	1.00
10 0	Regulatory Asset / (Liability)						
		State Inc	ome Tax Regulatory Asset / (Lial	bility)			
	(A)	(B)	(C)	(D)	(E) [Insert Date]	(F)	(G) [Insert Date]
Li n e	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	BOY Balance	Current Year Amortiza tion	EOY Balance
10 1 10 2	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)						
10 3	Total - Transmission Regulatory Asset / (Liability)						
		Federal and St	ate Income Tax Regulatory Asse	t / (Liability)			
	Federal and Sta	te Income Tax Regulatory	Asset / (Liability) related to Defic	ient / (Excess) Deferred Incon	ne Taxes		
	(A)	(B)	(C)	(D)	(E) [Insert Date]	(F)	(G) [Insert Date]
Li n e	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	BOY Balance	Current Year Amortiza tion	EOY Balance
10 4 10 5	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)						
10 6	Total - Transmission Regulatory Asset / (Liability)						

Instructions

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

Note

S

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

Tax Cuts and Jobs Act of 2017

			ADIT D	ro Bato Char	ngo (D	ecember 31	2017)	ADIT B	lost Pato (Chango	(December	31 2017)			Deficient / (Exc	ss) Deferred Inc	come Taxes (Dec	ombor 31 2017)			
			רווסט - דו	e ivale cila	יישפ (טו	ecenner 31	, 2011)	- אטוו - ד	USI NAIE (onange	Pecelling	01, 2011)	L		Delicient / (EXC	saa, Delelleu III	Come Taxes (Dec	ember 51, 2017)			
Detailed Line Description	Description	Category	Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	FIT on SIT	Total ADIT	Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT		Total ADIT	Rate Change Deferred Tax Impact	Non- Recoverable	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdiction Allocator	Electric Transmission	Allocator (Note B)	Transmission Allocated Deficient / (Excess) ADIT Balance	FERC Account
(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35%	(H) = (E) + (F) + (G)	(I)	(J) = (I) * 21%	(K)	(L) = (K) * 21%	(M) = (J) + (K) + (L)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)
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79 80	Total FERC Account \$ 190	\$	\$	\$	\$	\$	\$ -	\$	\$	<u> </u>	\$	\$	\$ -	- \$ -	\$ -
	FERC Account 282 - Property (Note A)														
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97 98	FERC Account 283 - Non-Current (Note A)	\$ -		- \$ -					\$ -	\$	\$ -	·	\$ -	\$ -	\$ -
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98		-		-	-	- \$	\$		\$ - - -	\$ -	- \$		\$ - -	\$ - - -	\$ - -
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98 99 100 101 102 103 104 105		\$ - - - - -		- - - - -	\$ - -	- - -	- - - - -		- - - - -	\$	- \$		\$ - - - -	\$	\$
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98 99 100 101 102 103 104 105 106 107		\$		- - - - - -	- - - - - -	- - - - - - -	- - - - - -		\$	\$	- - - - - -		\$	\$	\$
98 99 100 101 102 103 104 105 106 107 108		\$		- - - - - -	\$	- - - - - - -	- \$		\$	\$	- - - - - -		\$	\$	\$
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98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113		\$		- - - - - - -		\$			\$	\$			\$	\$	\$
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98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113		\$		- - - - - - - - - -		\$			\$	\$			\$	\$	\$

118		-		-	-	-	-	-	-	-	-	-			-
119		-		-	-	-	-	-	-	-	-	-			-
120		-		-	-	-	-	-	-	-	-	-			-
121				_	-	_	_	-	_	-	_	-			_
122				_	_		_	_		_		_			_
123		-		-	-	-	-	-	-	-	-	-			-
124		-		-	-	-	-	-	-	-	-	-			-
125		-		-	-	-	-	-	-	-	-	-			-
126		-		-	-	-	-	-	-	-	-	-			-
127		-		-	-	-	-	-	-	-	-	-			-
128		-		-	-	-	-	-	-	-	-	-			-
129		_		_	_	_	_	_	_	-	_	_			_
130		-		_	-		-	-	-	-	-	-			-
131		-		-	-	-	-	-	-	-	-	-			-
132		-		-	-	-	-	-	-	-	-	-			-
133		-		-	-	-	-	-	-	-	-	-			-
134		-		-	-	-	-	-	-	-	-	-			-
135		-		-	-	-	-	-	-	-	-	-			-
136				_	-	_	_	-	_	-	_	_			_
137					_		_	_		_		_			_
138				-	-	-	-	-	-	-	-	-			-
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140		-		-	-	-	-	-	-	-	-	-			-
141		-		-	-	-	-	-	-	-	-	-			-
142		-		-	-	-	-	-	-	-	-	-			-
143		-		-	-	-	-	-	-	-	-	-			-
144				_	-	-	_	_	-	-	_	-			-
145				_	_		_	_	_	_		_			_
146															
		-		-	-	-	-	-	-	-	-	-			-
147				-	-	-	-	-	-	-	-	-			-
148		-		-	-	-	-	-	-	-	-	-			-
149		-		-	-	-	-	-	-	-	-	-			-
150		-		-	-	-	-	-	-	-	-	-			-
151		-		-	-	-	-	-	-	-	-	-			-
152		-		-	-	-	-	-	-	-	-	-			-
153		_			-	-	_	-	-	-	-	-			_
154	Total FERC Account 283	\$ \$	\$	\$	\$	\$	\$	\$ \$	\$	\$	\$ \$	\$		\$	
104														-	
155	Grand Total	\$ \$ -	\$ -	\$ -	<u> </u>	\$	\$ -	\$ -	\$ -	\$	\$ \$	\$ 		\$ 	
											Protected Property	\$		\$	-
											Unprotected Property	-			_

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

Instructions

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

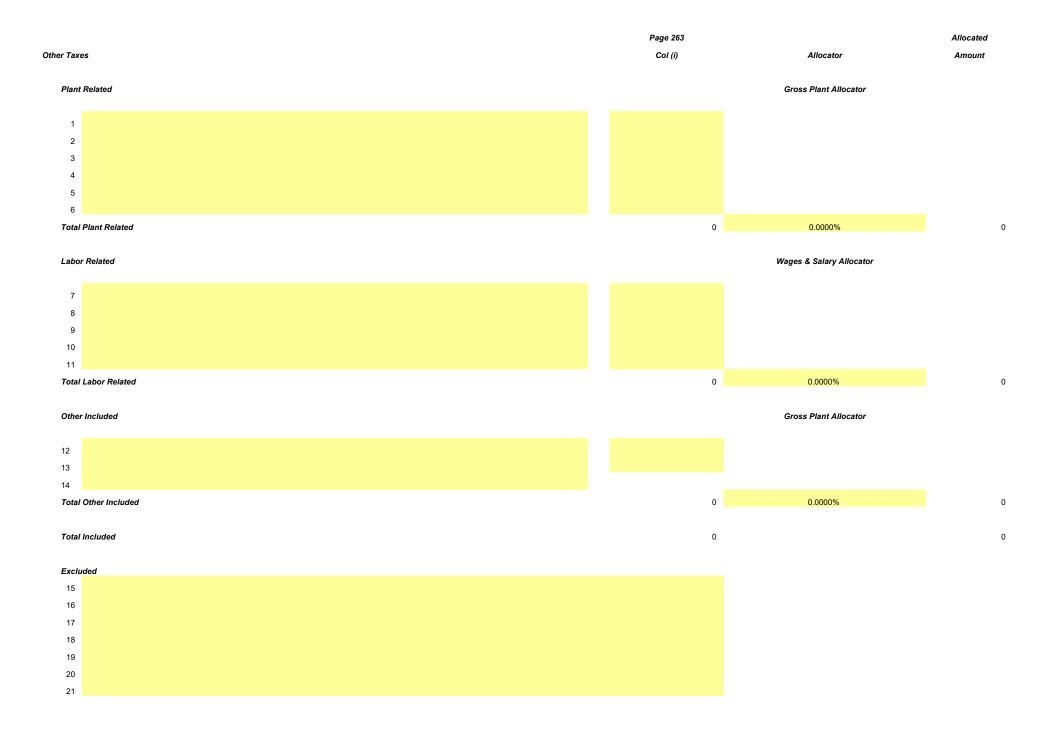
- 2. For deficient and (excess) accumulated deferred income taxes (ADIT) related to change(s) to income tax rates occurring after September 30, 2018, insert calculations that support the re-measurement amount delineated by category (i.e., protected property, unprotected property, and unprotected non-property).
- 3. Set the allocation percentages equal to the applicable percentages at the date of the rate change.

Notos

- 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.

END

Attachment 2 - Taxes Other Than Income Worksheet



2	2

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

25 Difference

Criteria for Allocation:

A Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Gross Plant

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

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Attachment 3 - Revenue Credit Workpaper

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

Revenue Adjustment to determine Revenue Credit

Total

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

16

Note 3: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and 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.

- 17 Amount offset in line 4 above
- 18 Total Account 454, 456 and 456.1
- 19 Note 3: SECA revenues booked in Account 447.

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Delmarva Power & Light Company Attachment 3a – Revenue Credit Workpaper

<u>Ln</u>	Item		Revenue Category 1	Revenue Category 2	Revenue Category 3	Revenue Category 4	Revenue Category 5
1	<u>Incremental Expenses</u>						
2	Functionalized Operating Expenses						
3	Functionalized Taxes Other Than Income Taxes	+	_	_		_	_
4	Total Functionalized Expenses		_	_	_	_	_
5	Functional Allocator	×	1.0000	1.0000	1.0000	1.0000	1.0000
6	Allocated Functional Expenses	 -	-	-	-	-	-
7	Administrative & General Expenses (Labor)		_	_	_	-	_
8	Labor-related Taxes Other Than Income Taxes	+	_	_	_	_	_
9	Total Labor-related Expenses			-	_	-	
10	Wages and Salaries Allocator	×	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
11	Allocated Labor-related Expenses		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
12	Property Insurance		-	-	-	-	-
13	Plant-related Taxes Other Than Income Taxes	+	-	-	-	-	-
14	Total Plant-related Expenses		-	-	-	-	-
15	Gross Plant Allocator	×	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
16	Allocated Plant-related Expenses		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
17	Customer Incremental Expenses (Ln 6 + Ln 11 + Ln 16)		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
18	Gross Revenues			-	-	-	-
19	Total Non-Recovered Expenses		-	-	-	-	-
20	Total Recovered Expenses (Ln 4 + Ln 9 + Ln 14)						
21	Pre-tax Net Revenue for Sharing (minimum of zero)		-	-	-	-	-
22	Utility Pre-Tax Allocation Factor	×	0.5000	0.5000	0.5000	0.5000	0.5000
23	Pre-Tax Utility Allocation (Ln 21 × Ln 22)		-	-	-	-	-
24	Composite Tax Rate	×					
25	State and Federal Income Taxes (Ln 23 × Ln 24)		-	-	-	-	-
26	Customer Net Revenue Share (Ln 21 – Ln 23)		-	-	-	-	-
27	Minimum Customer Revenue Credit (Ln 17)	+	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

28	Total Customer Revenue Credit (Ln 26 + Ln 27)	#DIV/0!	_	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
29	Sum of Customer Credits (Sum of Ln 28)	#DIV/0!					
30	Post-Tax Utility Share (Ln 21 – Ln 25 – Ln 26)	-		-	-	-	-
31	Sum of Utility Share (Sum of Ln 30)	-					
32	Federal Tax Rate	-	=	FIT			
33	State Tax Rate	-	=	SIT			
34	Percent of FIT deductible for SIT	-	=	p			
35	Composite Tax Rate	-	=	$CTR = 1 - ((1-SIT)^{-1})$)*(1-FIT))/(1-(SIT*F	TT*p))	
36	Customer % of Post-tax Revenues	0.5000	=	CUSTP			
37	Customer to Utility Post-tax Ratio	1.0000	=	CUSTR = 1/((1-CU)	USTP)/CUSTP)		
38	Utility Pre-Tax Allocation Factor	0.5000	=	1/(1+CUSTR-(CT	R*CUSTR))		
39	Functional Allocator	1.0000	=	FA			
40	Wages and Salaries Allocator	#DIV/0!	=	WS			
41	Gross Plant Allocator	#DIV/0!	=	GP			

Notes

Revenue Categories are those defined in *Pacific Gas & Electric Company*, 90 FERC ¶ 61,314 and *Pacific Gas & Electric Company*, 121 FERC ¶ 61,174: (1) right-of-way leases and lease for space on transmission facilities for telecommunications or to provide outdoor lighting or advertising; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming; grazing; nurseries; outdoor lighting; outdoor advertising; storage facilities (vehicle, material, container, and self-storage); environmental mitigation; parks and recreation; private recreation; specialized usage and other compatible uses; and opportunities to sell or trade oil, mineral, and excess water rights; (4) licenses of intellectual property and other propriety software developed by the utility or for the utility by a third party to interested parties relating to its transmission function; and (5) transmission maintenance and consulting services, including transformer repairs, rentals, and sales; transmission system engineering, planning, training, and environmental consulting; and marketing services for third-party owned poles.

^{2 &}quot;Total Non-Recovered Expenses" are incremental expenses that are recorded to FERC Accounts that are not included for recovery in the formula rate template.

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Return and Taxes with 100 Basis Point increase in ROE

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

Return Cal	culation				
59	Rate Base			(Line 39 + 58)	-
	Long Term Interest				
100	Long Term Interest			p117.62c through 67c	0
101	Less LTD Interest on Secur	ritization Bonds		Attachment 8	0
102	Long Term Interest			"(Line 100 - line 101)"	0
103	Preferred Dividends		enter positive	p118.29c	_
	Common Stock				
104	Proprietary Capital			p112.16c	0
105	Less Preferred Stock		enter negative	(Line 114)	0
106	Less Account 216.1		enter negative	p112.12c	0
107	Common Stock			(Sum Lines 104 to 106)	0
	Capitalization				
108	Long Term Debt			p112.17c through 21c	0
109	Less Loss on Reacquired	Debt	enter negative	p111.81c	0
110	Plus Gain on Reacquired	Debt	enter positive	p113.61c	0
111	Less ADIT associated with	n Gain or Loss	enter negative	Attachment 1	0
112	Less LTD on Securitization	n Bonds	enter negative	Attachment 8	0
113	Total Long Term Debt			(Sum Lines 108 to 112)	0
114	Preferred Stock			p112.3c	0
115	Common Stock			(Line 107)	0
116	Total Capitalization			(Sum Lines 113 to 115)	0
117	Debt %	Total Long Term Debt		(Line 108 / (108+114+115))	0%
118	Preferred %	Preferred Stock		(Line 114 / (108+114+115))	0%
119	Common %	Common Stock		(Line 115 / (108+114+115))	0%
	GGIIIIIGII 70	Common Clock		(2.1.6 1.16 / (1.66 1.1.1 1.1.6))	0,0
120	Debt Cost	Total Long Term Debt		(Line 102 / 113)	0.0000
121	Preferred Cost	Preferred Stock		(Line 103 / 114)	0.0000
122	Common Cost	Common Stock	(Note J from Appendix A)	Appendix A % plus 100 Basis Pts	0.0100
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * 120)	0.0000

124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * 121)	0.0000
125	Weighted Cost of Common	Common Stock	(Line 119 * 122)	0.0000
126	Total Return (R)		(Sum Lines 123 to 125)	0.0000
127	Investment Return = Rate Base * R		(Line 59 * 126)	_

	Income Tax Rates				
128	FIT=Federal Income Tax Rate		(Note I from ATT H- 3D) (Note I from ATT H-		0.00
129	SIT=State Income Tax Rate or Composite	(percent of federal income tax	3D)		
130	p	deductible for state purposes) T=1 - {[(1 - SIT) * (1 - FIT)] / (1 -		Per State Tax Code	
131	Т	SIT * FIT * p)} =			
132a	T/ (1-T)				
132b	Tax Gross-Up Factor	1*1/(1-T)			
	ITC Adjustment		(Note V from ATT H- 3D)		
133	Investment Tax Credit Amortization		enter negative	Attachment 1B - ADIT	
134	Tax Gross-Up Factor			(Line 132b)	
135	ITC Adjustment Allocated to Transmission			[Line 133 *134 *135]	
136a 136b 136c 136d 136e 136f	Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component Amortization of Other Flow-Through Items - Transmission Component Amortization of Other Flow-Through Items - Transmission Component Other Income Tax Adjustments - Expense / (Benefit) Tax Gross-Up Factor 1/(1-T)		(Note T from ATT H-3D)	Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d Attachment 5, Line 136e (Line 136a + 136b + 136c + 136d) (Line 132b)	
136g	Other Income Tax Adjustment			(Line 136f*136e)	
137	Income Tax Component	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		[Line 132a * 127 * (1-(123 / 126))]	
138	Total Income Taxes			(Line 135 + 136g + 137)	

Attachment 5 - Cost Support

			_	_
Flectric /	Non-a	lactric (Coet 9	Sunnort

						Non-electric	
	Attachment A Line #s, Descriptions, Notes, Form 1	Page #s and Instr	uctions	Form 1 Amount	Electric Portion	Portion	Details
	Plant Allocation Factors						
10			p200.21c(See				
			Attachment 9,				
	Accumulated Intangible Amortization	(Note A)	column h)				
			p356(See Attachment 9,				
11	Accumulated Common Amortization - Electric	(Note A)	column i)				
		()	p356 (See				
			Attachment 9,				
12	Accumulated Common Plant Depreciation - Electric	(Note A)	column g)				
	Plant In Service						
			p356 (See				
24	Common Plant (Electric Only)	(Notes A & B)	Attachment 9, column d)				
24		(Notes A & D)	column a)				
	Accumulated Deferred Income Taxes		p266.h (See				
			Attachment				
41	Accumulated Investment Tax Credit Account No. 255	(Notes A & I)	1B)				
	Materials and Supplies		·				
			p227.6c &				
			16.c (See				
47	Hadalah tad Olama E. a	(A1-1- A)	Attachment 9,				
47	Undistributed Stores Exp	(Note A)	column e)				
	Allocated General & Common Expenses						
65	Plus Transmission Lease Payments	(Note A)	p200.3.c				
67	Common Plant O&M	(Note A)	p356				

Transmission / Non-transmission Cost Support

	Attachment A Line #s, Descriptions, Notes, Form	ı 1 Page #s and Inst	ructions	Form 1 Amount	Transmission Related	Non- transmission Related	Details
28	Plant Held for Future Use (Including Land)	(Note C)	p214 (See Attachment 9, column c)				Specific identification based on plant records: The following plant investments are included:
							1 2
							3
							4
							5

CWIP & Expensed Lease Worksheet

	Attachment A Line #s, Descriptions, Notes, Fo	orm 1 Page #s and Instr	uctions	Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
	Plant Allocation Factors						
			p207.104g (See				
6	Electric Plant in Service	(Nete D)	Attachment				
b		(Note B)	9A, column b)				
	Plant In Service						
			p207.58.g				
			(See				
19	Transmission Plant In Service	(Note D)	Attachment 9,				
19	Transmission Plant in Service	(Note B)	column b) p356 (See				
			Attachment 9,				
24	Common Plant (Electric Only)	(Notes A & B)	column d)				
	Accumulated Depreciation						
	7.00aa.a.a.a.a.a.a.a.a.a.a.a.a.a.a.a.		p219.25.c				
			(See				
			Attachment 9,				
30	Transmission Accumulated Depreciation	(Note B)	column e)				

EPRI Dues Cost Support

LFIX	i Dues Cost Support					
	Attachment A Line #s, Descriptions	, Notes, Form 1 Page #s and Instr	uctions	Form 1 Amount	EPRI Dues	Details
	Allocated General & Common Expenses					
73	Less FPRI Dues	(Note D)	n352-353			

Regulatory Expense Related to Transmission Cost Support

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

Safety Related Advertising Cost Support

,	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1 Amount	Safety Related	Non-safety Related	Details
	Directly Assigned A&G				
81	General Advertising Exp Account 930 1 (Note F) p323 191b				

MultiState Workpaper

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

Education and Out Reach Cost Support

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

Excluded Plant Cost Support

Total Monthly Balance Included in Rates

d Plant Cost Support		_	· · · · · · · · · · · · · · · · · · ·
hment A Line #s, Descriptions, Not	es, Form 1 Page #s and Instructions	Excluded Transmissio n Facilities	Description of the Facilities
nt to Remove Revenue Requirements Asso	ciated with Excluded Transmission Facilities		
Excluded Transmission Facilities	(Note M) Attachment 5		
transmission plant in service that are not a result of the RTEP Process		Enter \$ Or Enter \$	
Total investment in substation	1,000,000		
Identifiable investment in Transmission (provide workpapers) Identifiable investment in Distribution	500,000		
(provide workpapers)	400,000		
Amount to be excluded (A x (C / (B + C)))	444,444		
	hment A Line #s, Descriptions, Note to Remove Revenue Requirements Associated Transmission Facilities Instructions: Remove all investment below 69 kV or generation to a result of the RTEP Process If unable to determine the investment below and higher as well as below 69 kV, the following formula will be used: Total investment in substation Identifiable investment in Transmission (provide workpapers) Identifiable investment in Distribution (provide workpapers)	hment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Int to Remove Revenue Requirements Associated with Excluded Transmission Facilities Excluded Transmission Facilities (Note M) Attachment 5 Instructions: Remove all investment below 69 kV or generator step up transformers included in transmission plant in service that are not a result of the RTEP Process 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 Total investment in substation I,000,000 Identifiable investment in Transmission (provide workpapers) 500,000 Identifiable investment in Distribution (provide workpapers) 400,000	Instructions: Remove Revenue Requirements Associated with Excluded Transmission Facilities Excluded Transmission Facilities Excluded Transmission Facilities Excluded Transmission Facilities (Note M) Attachment 5 Instructions: Remove all investment below 69 kV or generator step up transformers included in transmission plant in service that are not a result of the RTEP Process 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 Total investment in substation 1,000,000 Identifiable investment in Transmission (provide workpapers) 500,000 Identifiable investment in Distribution (provide workpapers) 400,000

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

45 Prepayments

Pension Liabilities, if any

Pension Monthly Balance
Prepayments Monthly Balan

Transmission Related Ac Reserves Attachment A Line #s, Descriptions, Notes 44 Current and Long-Term	ccount																						
Portions recorded in FERC Accounts (242, 232, 253, 228.1, 228.2, 228.3, & 229.4) and the accrued portions of below terms that have not yet been																							
transferred to trusts, escrow accounts or restricted accounts, but are still in general accounts as of year-end and therefore available to Company.	December Prior Year	January	February	March	April	May	June	July	August	September	October	November	End of Year December	13 Month Averages	Plant- Related Reserves Amount	Allocation (Plant Allocator)	Amount Allocated	Labor- Related Reserves Amount	Allocation (Labor Allocator)	Amount Allocated	100% Transmission	Total Reserves	
																#DIV/0!	#DIV/0! #DIV/0!		0.00%	-		#DIV/0! #DIV/0!	
														-		#DIV/0! #DIV/0!	#DIV/0!		0.00%	-		#DIV/0!	
														-		#DIV/0! #DIV/0!	#DIV/0!		0.00%	-		#DIV/0!	
														-		#DIV/0!	#DIV/0!		0.00%	-		#DIV/0!	

Attachment 9, line 17-29, column f

												-		#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!		0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	- - - - -		#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	
												-		#DIV/0!	#DIV/0!		0.00%	-		#DIV/0!	
Transmission Related Account Reserves Monthly Balance	-	_	_	_	-	_	_	_	_	_	_	_	_		#DIV/0!	_			_	#DIV/0!	Attachment H-3D, L

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

Miscellaneous Revenue Credits		Allocator	Allocation Factor	Description
Miscellaneous				
Revenue				
Credits	-	#DIV/0!	Wages & Salary 100%	
	-	100%	Transmission	
	-	#DIV/0!	Gross Plant	
		_		
	-			
		_		

Outstanding Network Credits Cost Support

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

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 loss	Attachment 5	\$	-		
62	Plus amortized extraordinary property loss	Attachment 5			#DIV/0!	#DIV/0!

Interest on Outstanding Network Credits Cost Support

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

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

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

PJM Load Cost Support

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

Statements BG/BH (Present and Proposed Revenues)

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

Abandoned Transmission Plant

_			
	Attachment A Line	e #s, Descriptions, Notes, Forn	n 1 Page #s and Instructions
_	Beginning Balance of Unamortized Transmission Plant	Per FERC Order	
Α	Unamortized Transmission Plant	Per FERC Order	
В	Months Remaining in Amortization Period	Per FERC Order	
С	Monthly Amortization	A/B	
D	Months in Year to be Amortized		
Е	Amortization in Rate Year	C*D	Line 86a
F	Deductions		
G	End of Year Balance in Unamortized Transmission Plant	A-E-F	Line 43b

MAPP Abandonment recovery pursuant to ER13-607

MAIT Abundon	ment receivery pursuant to Entre cor										
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions										
			DPL	Pepco		Total					
171a	2013-14 rate period	\$	9,750,649	\$ 12,725,412	\$	22,476,061					
171a	2014-15 rate period	\$	14,666,395	16,524,210	\$	31,190,605					
171a	2015-16 rate period	\$	12,208,522	14,624,812	\$	26,833,334					
	Tabel	•	00.005.500	D 40.074.404	•	00 500 000					

Plant Related Exclusions - Cost

Support

			Form 1 Amounts	Capital Leases	Includable Plant
	Electric Disertio				
	Electric Plant in	007.404			
6	•	p207.104g			-
	Accumulated				
	Depreciation (Total				
9		p219.29c			-
	Accumulated				
	Intangible				
10	Amortization	p200.21c			-
	Transmission Plant				
19	In Service	p207.58.g			-
	General &	p205.5.g &			
23		p207.99.g			-
	Accumulated				
	General				
31	Depreciation	p219.28c			-

Expense Related Exclusions -

Cost Support

	7. Ou. pp 0. 1							
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Total Form 1 Merger Amount Costs	State Approved Distribution Reg Asset Amortization	Membership Dues in 923 current rate year	Total Amount After Exclusion		
68	Total A&G Transmission	Total: p.323.197.b					-	
60	O&M	p321.112.b					-	

Depreciation & Amortization - Cost Support

	- Calpbort		•	Non
Atta	chment A Line #s, Descriptions and Notes	Amounts	Merger Costs	Merger Related
	Transmission			
	Depreciation			
86	Expense			
	General			
87	Depreciation			
	Intangible			
88	Amortization			
	Common			
	Depreciation -			
92	Electric Only			
	Common			
	Amortization -			
93	Electric Only			

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 A&G	Total: p.323.197.b Account 926: p.323.187.b and c					

Othe	er Income Tax Adjustments				
			Transmi ssion		
			Deprecia tion	Tax Rate from Attachment	Amount to Attachment
Lin e	Component Descriptions	Instruction References	Expense Amount	H-3D, Line 131	H-3D, Line 136e
	- Tax Adjustment for AFUDC Equity				
13 6a	Component of Transmission Depreciation Expense	Instr. 1, 2, 3 below	\$	X	= \$
0a	Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component	below	φ		Φ
13	Amortization Deficient / (Excess) Deferred	Instr. 4			
6b	Taxes (Federal) - Transmission Component Amortization Deficient / (Excess)	below			
13	Deferred Taxes (State) - Transmission	Instr. 4			
6c 13	Component Amortization of Other Flow-Through Items -	below Instr. 5			-
6d	Transmission Component	below			
13	Total Other Income Tax Adjustments -	DCIOW			
6e	Expense / (Benefit)				\$
Instr.					
<u>#s</u>	Instructions	-			
lns	Transmission Depreciation Expense is the gros				
t. 1	amount based upon tax records of capitalized A embedded in the gross plant attributable to the				
1	function multiplied by the Capital Recovery Rat				
	Instruction 2). Within five years of the effective	•			
	Settlement in Docket No ER19-5 et al, and at le				
	years thereafter, DPL will file an FPA Section 2				
	proceeding to revise its depreciation rates (unle				
	company has otherwise submitted an FPA Sec				
	filing that addresses its depreciation rates in the	e prior tive			

years). Ins Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets. t. 2 Ins "AFUDC-Equity" category reflects the nondeductible t. component of depreciation expense related to the capitalized 3 equity portion of Allowance for Funds Used During Construction (AFUDC). Upon enactment of changes in tax law, accumulated deferred Ins income taxes are re-measured and adjusted in the t. 4 Company's books of account, resulting in deficient or (excess) accumulated deferred income taxes (ADIT). 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) amount was measured and recorded for financial reporting purposes. See Attachment 1B - ADIT Amortization, Column F, Line 31 and Line 60 for additional information and support for the current year amortization. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1. Ins Other Flow-Through Items - In the past regulatory agencies required certain federal and state income tax savings t. 5 resulting from temporary differences between the amount of Other Flow-Through Items - In the past regulatory agencies required certain federal and state income tax savings resulting from temporary differences between the amount of taxes computed for ratemaking purposes and taxes on the amount of actual current federal income tax liability to be immediately "flowed through" rates for certain assets. The "flow-through" savings were accounted for in deferred tax balances, based on the expectation and understanding that while tax savings would be immediately flowed through to ratepayers, the flow-through expense incurred when the temporary differences reverse would be recovered from ratepayers. The "Amortization of Other Flow-Through Items" represents the transmission portion of tax expense relating to the reversal of these temporary differences. The Other Flow-Through balance as of September 30, 2018 will reverse beginning October 1, 2018 based on the prescribed period.

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

Attachment 5b - EBSC Allocations of Costs to Affiliate

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

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

	(1)	(2) Attachment H-3D	(3)	(4)
Line No.		Page, Line, Col.	Transmission	Allocator
1 2	Gross Transmission Plant - Total Net Transmission Plant - Total	Attach 9, line 16, column b Attach 9, line 16, column j	- -	
3	O&M EXPENSE Total O&M Allocated to Transmission Annual Allocation Factor for O&M	Attach H-3D, line 85 (line 3 divided by line 1 col 3)	#DIV/0!	_
5	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE Total G, I & C Depreciation	Attach H-3D plus line 91 plus line 96	#DIV/0!	

	Expense Annual Allocation Factor for G, I			
	& C			
(Depreciation	(line 5 divided by line 1	#DIV/0!	#DIV/0!
6	Expense	col 3)	#DIV/0!	#DIV/0:
	TAXES OTHER THAN			
	INCOME TAXES			
	Total Other	Attach H-		
7	Taxes	3D, line 99	#DIV/0!	
	Annual Allocation			
	Factor for	(line 7 divided by line 1		
8	Other Taxes	col 3)	#DIV/0!	#DIV/0!
	Less Revenue			
	Credits (Enter	Attach H-		
9	As Negative)	3D, line 154	#DIV/0!	
	Annual Allocation			
	Factor Revenue	(line 9 divided by line 1		
10	Credits	col 3)	-	-
	Annual			
	Allocation	Sum of line		
11	Factor for	4, 6, 8, and		#DIV/0!
11	Factor for Expense			#DIV/0!
11	Factor for Expense INCOME	4, 6, 8, and		#DIV/0!
11	Factor for Expense	4, 6, 8, and		#DIV/0!
11 12	Factor for Expense INCOME TAXES Total Income Taxes	4, 6, 8, and 10	#DIV/0!	#DIV/0!
	Factor for Expense INCOME TAXES Total Income Taxes Annual	4, 6, 8, and 10 Attach H-	#DIV/0!	#DIV/0!
	Factor for Expense INCOME TAXES Total Income Taxes Annual Allocation	4, 6, 8, and 10 Attach H- 3D, line 138	#DIV/0!	#DIV/0!
	Factor for Expense INCOME TAXES Total Income Taxes Annual	4, 6, 8, and 10 Attach H-	#DIV/0!	#DIV/0!
12	Factor for Expense INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes	4, 6, 8, and 10 Attach H- 3D, line 138 (line 12 divided by line 2		
12	Factor for Expense INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes RETURN	4, 6, 8, and 10 Attach H-3D, line 138 (line 12 divided by line 2 col 3)		
12	Factor for Expense INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes RETURN Return on Rate Base	4, 6, 8, and 10 Attach H- 3D, line 138 (line 12 divided by line 2		
12	Factor for Expense INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes RETURN Return on Rate Base Annual	4, 6, 8, and 10 Attach H-3D, line 138 (line 12 divided by line 2 col 3) Attach H-	-	
12	Factor for Expense INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes RETURN Return on Rate Base Annual Allocation	4, 6, 8, and 10 Attach H-3D, line 138 (line 12 divided by line 2 col 3) Attach H-	-	
12	Factor for Expense INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes RETURN Return on Rate Base Annual	4, 6, 8, and 10 Attach H-3D, line 138 (line 12 divided by line 2 col 3) Attach H-	-	
12	Factor for Expense INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes RETURN Return on Rate Base Annual Allocation Factor for	4, 6, 8, and 10 Attach H- 3D, line 138 (line 12 divided by line 2 col 3) Attach H- 3D, line 145	-	
12 13	Factor for Expense INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes RETURN Return on Rate Base Annual Allocation Factor for Return on Rate Base	4, 6, 8, and 10 Attach H- 3D, line 138 (line 12 divided by line 2 col 3) Attach H- 3D, line 145 (line 14 divided by line 2	-	
12 13	Factor for Expense INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes RETURN Return on Rate Base Annual Allocation Factor for Return on Rate Base	4, 6, 8, and 10 Attach H-3D, line 138 (line 12 divided by line 2 col 3) Attach H-3D, line 145 (line 14 divided by line 2 col 3)	-	
12 13	Factor for Expense INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes RETURN Return on Rate Base Annual Allocation Factor for Return on Rate Base	4, 6, 8, and 10 Attach H- 3D, line 138 (line 12 divided by line 2 col 3) Attach H- 3D, line 145 (line 14 divided by line 2	-	

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

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

18	Annual Totals -	#DIV/0!	#DIV/0!	#DIV/0!	_	#DIV/0!	 _	#DIV/0!	#DIV/0!	#DIV/0!
							_	_		
17y										
17x										
17v 17w										
17u										
17t										
17s										
17r										
17q										
17p										
17n 17o										
17m										

Note Letter

A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-3D

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

Gross plant

does not

include

Unamortized

Abandoned

Plant.

- Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation. Net Plant includes CWIP and Unamortized Abandoned Plant and excludes any regulatory asset, which are to entered as a separate line item.
- E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H, page 3, line 14. Project Depreciation Expense includes the amortization of Abandoned Plant
- F True-Up Adjustment is calculated on the Project True-up Schedule for the Rate Year
- G The Net Rev Req is the value to be used in the rate calculation under the applicable Schedule under the PJM OATT for each project.
- H The Total General, Intangible and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.

The Unamortized Abandoned Plant balance is included in Net Plant, and

Amortization of Abandoned Plant is included in

- Depreciation/Amortization Expense.
 - The Competitive Bid Concession is the reduction in revenue, if any, that the company agreed to, for instance, to be selected to build facilities as the result of a
- J competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate

Requires approval by

FERC of incentive return

applicable to the specified

- K project(s)
 - All transmission facilities reflected in the
 - revenue requirement on Attachment H-3D
- M are to be included in this Attachment 6.
 - Facilities that provide Wholesale Distribution Service are not to be listed as projects
 - on lines 15, the revenue requirements associated with these facilities are calculated
- N on Attachment 11
- O When an updated projected net revenue requirement is posted due to an asset acquisition as provided for in the Protocols, the difference

between the updated net revenue requirement in Col (16) and the revenues collected to date will be recovered over the remaining months of the Rate Year.

"All revenue requirements excluding projects and adjustments" on line 17a refers to all projects not qualifying for regional recovery or adjustments.

Attachment 6A True-Up Delmarva Power & Light Company

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

3t 3u 3v 3w 3x								
4	Total Annual Revenue Requirements (Note A)	-	-	-	-	-	#DIV/0!	#DIV/0!
					Monthly Interest Rate		#DIV/0!	
					Interest Income			
					(Expense)		#DIV/0!	

Notes:

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

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

Column D, lines 3 are sourced from the projected revenue requirement for

the year at issue.

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

Prior Period Adjustments

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

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

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

Notes:

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

В

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

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

[A]

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

Note A:

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

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

Total Tota				Attachment 6A, Col. G + Col H		Line 18 above	Col. C x Col D x Col E
216	21 T	Total	Zonal	-	17	#DIV/0!	#DIV/0!
21e - 17 #DIV/0! 21e - 17 #DIV/0! 21e - 17 #DIV/0! 21e - 17 #DIV/0! 21f - 17 #DIV/0! 21g - 17 #DIV/0! 21e - 17 #DIV/0! <td< td=""><td>1a</td><td></td><td></td><td>-</td><td>17</td><td>#DIV/0!</td><td>#DIV/0!</td></td<>	1a			-	17	#DIV/0!	#DIV/0!
21d	1b			-	17	#DIV/0!	#DIV/0!
21c	1c			-	17	#DIV/0!	#DIV/0!
21f - 17 #DIV/0! 21g - 17 #DIV/0! 21h - 17 #DIV/0! 21i - 17 #DIV/0! 21j - 17 #DIV/0! 21k - 17 #DIV/0! 21l - 17 #DIV/0! 21m - 17 #DIV/0! 21n - 17 #DIV/0! 21n - 17 #DIV/0! 21o - 17 #DIV/0! 21g - 17 #DIV/0! 21q - 17 #DIV/0! 21g - 17 #DIV/0! 21g - 17 #DIV/0! 21g - 17 #DIV/0! 21g - 17 #DIV/0! <td< td=""><td>1d</td><td></td><td></td><td>-</td><td>17</td><td>#DIV/0!</td><td>#DIV/0!</td></td<>	1d			-	17	#DIV/0!	#DIV/0!
21g	1e			-	17	#DIV/0!	#DIV/0!
21h	1f			-	17	#DIV/0!	#DIV/0!
21i	1g			-	17	#DIV/0!	#DIV/0!
21j	1h			-	17	#DIV/0!	#DIV/0!
21k	1i			-	17	#DIV/0!	#DIV/0!
211	1j			-	17	#DIV/0!	#DIV/0!
21m - 17 #DIV/0! 21n - 17 #DIV/0! 21o - 17 #DIV/0! 21p - 17 #DIV/0! 21q - 17 #DIV/0! 21r - 17 #DIV/0! 21s - 17 #DIV/0!	1k			-	17	#DIV/0!	#DIV/0!
21n - 17 #DIV/0! 21o - 17 #DIV/0! 21p - 17 #DIV/0! 21q - 17 #DIV/0! 21r - 17 #DIV/0! 21s - 17 #DIV/0!	11			-	17	#DIV/0!	#DIV/0!
210 - 17 #DIV/0! 21p - 17 #DIV/0! 21q - 17 #DIV/0! 21r - 17 #DIV/0! 21s - 17 #DIV/0!	lm			-	17	#DIV/0!	#DIV/0!
21p - 17 #DIV/0! 21q - 17 #DIV/0! 21r - 17 #DIV/0! 21s - 17 #DIV/0!	1n			-	17	#DIV/0!	#DIV/0!
21q - 17 #DIV/0! 21r - 17 #DIV/0! 21s - 17 #DIV/0!	10			-	17	#DIV/0!	#DIV/0!
21r - 17 #DIV/0! 21s - 17 #DIV/0!	1p			-	17	#DIV/0!	#DIV/0!
21r - 17 #DIV/0! 21s - 17 #DIV/0!	1q			-	17	#DIV/0!	#DIV/0!
				-	17	#DIV/0!	#DIV/0!
21t - 17 #DIV/0!	1s			-	17	#DIV/0!	#DIV/0!
	1t			-	17	#DIV/0!	#DIV/0!
Total -							#DIV/0!

Attachment 7 - Transmission Enhancement Charge Worksheet

New Plant Carrying Charge Fixed Charge Rate (FCR) if not a CIAC Formula Line Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Line B less Line A 160 167 FCR if a CIAC Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes D 161
The FCR resulting from Formula in a given year is used for that year only.
Therefore actual revenues collected in a year do not change based on cost data for subsequent years

11

14 15

17

20

ER08-1423 have been awarded an addirection	·		ther Plant In Serv		[Other Plant In Servi	ce			MAPP CWII	P			MAPP In S	ervice				
Schedule 12	(Yes or No)																			
Life																				
CIAC	(Yes or No)																			
Increased ROE (Basis Points)																				
,																				
Base FCR																				
FCR for This Project																				
,			may be we	eighted averag	e of small															
Investment Annual Depreciation Exp			projects																	
· · ·																				
Month In Service or Month for CWIP			Depreciatio										Reven	Beginni	Depreciati	Endin	Reven		Incentive	F
	Invest Yr	Beginning	n	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	ue	ng	on	g	ue	Total	Charged	
Base FCR W Increased ROE	2008 2008		-		-		-				-							\$ - \$	\$	
Base FCR	2009																	\$		
W Increased ROE Base FCR	2009 2010		-			-	-				-	-						\$ \$	\$	
W Increased ROE Base FCR	2010 2011																	\$	\$	
W Increased ROE	2011		-	-	-						-	-		-				\$	\$	
Base FCR W Increased ROE	2012 2012				-					-	-							\$	\$	
Base FCR	2013	-	-	-	-	_	_		-		_	-	-	-				\$	·	
W Increased ROE Base FCR	2013 2014		-		-													\$ \$	\$	
W Increased ROE	2014																	\$	\$	
Base FCR W Increased ROE	2015 2015						-						-					\$ \$	\$	
Base FCR	2016		-		-	-	-				-		-	-				\$	· ·	
W Increased ROE Base FCR	2016 2017		-		-	-	-					-		-				\$ \$	\$	
W Increased ROE Base FCR	2017 2018				-		-				-							\$	\$	
W Increased ROE	2018		-	-	-	-	_		-		_	-	-	-				\$	\$	
Base FCR W Increased ROE	2019 2019				-													\$ \$	\$	
Base FCR	2020										-							\$		
W Increased ROE Base FCR	2020 2091		-		-		-				-							\$ \$	\$	
W Increased ROE	2091		-		-	-	-				-		-	-				\$	\$	
Base FCR W Increased ROE	2022 2022				-	-	-				-					-		\$ \$	\$	
Base FCR W Increased ROE	2023 2023																	\$	\$	
Base FCR	2024		-	-	-						-	-		-				\$	φ	
W Increased ROE Base FCR	2024 2025		-	-		-	-	-	-	-	-	-		-				\$	\$	
W Increased ROE	2025		-	-	-	-	_		-		_	-	-	-				\$	\$	
Base FCR W Increased ROE	2026 2026		-		-													\$ \$	\$	
Base FCR	2027		-		-						-							\$	· ·	
	2027									I				l					\$	
W Increased ROE																				

Page 91

Delmarva Power & Light Company

Attachment 8 - Company Exhibit - Securitization Workpaper

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

Attachmen t 9 Rate Base Worksheet Delmarva Power & Light Company

	(Nat - 17)	C	Dlam4 I . C		A -	uloted D	aiatis	Accum		.a.t. √	Dland I. C	
	(Note K)	Gross F	<u>Plant In Sei</u> Genera	rvice	Accum	ulated Depre	ciation	Amort	ization	Net	Plant In Ser	vice
Line No	Month	Transmiss ion	l & Intangi ble	Comm	Transmiss ion	General	Common	Intangibl e	Common	Transmiss ion	General & Intangible	Common
	(a) Attachment H-3D, Line	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)
	No:	19	23	24	30	31	12	10	11			
		207.58.g minus 207.57.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I)	Projecte d monthly balance s that are expecte d to be include d in 207.99. g minus 207.98. g for end of year, records for other months (Note F)	Project ed monthl y balance s that are expecte d to be include d in Electric Only, Form No 1, page 356 for end of year, records for other months (Note F)	Projected monthly balances that are expected to be included in 219.25.c for end of year and records for other months (Note F)	Projected monthly balances that are expected to be included in 219.28.c for end of year, records for other months (Note F)	Projected monthly balances that are expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note F)	Projected monthly balances that are expected to be included in 200.21c for end of year, records for other months (Note F)	Projected monthly balances that are expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note F)	Col. (b) - Col. (e)	Col. (c) - Col. (f) - Col. (h)	Col. (d) - Col. (g) - Col. (i)
1	December Prior Year		(Note 1)	1)	(Trote 1)	110101)	(Trote I)	(Note 1)	(Trote 1)	Col. (c)	Coi. (ii)	COI. (1)
1 2		-	-	-	-	-	-	-	-	-	-	-
	January	-	-	-	-	-	-	-	-	-	-	-
3	February March	-	-	-	-	-	-	-	-	-	-	-
5		-	-	-	-	-	-	-	-	-	-	-
6	April	-	-	-	-	-	-	-	-	-	-	-
7	May June	-	-	-	-	-	-	-	-	-	-	-
8	July		_	_	_	_	_	_	_	_	_	_
9	August	_			-	-	_	-	-	-	_	_
10	September	_	-	-	-	-	-	-	-	-	-	-
11	October	_	_	_	_	_	_	_	_	_	_	_
12	November	_	-	-	_	_	-	-	-	_	-	_
13	December	_	_	-	_	_	-	_	-	_	_	_
14	Average of the 13 Monthly Balances (Attachment 9A)	-		-	-	-	-	-	-	-	-	_
	Less Merger Cost to Achieve (Attachment											
15	Average of the 13 Monthly Balances Less Merger Cost to		-			#DIV/0!		#DIV/0!		-	#DIV/0!	-
16	Achieve		-	-	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	

Line No	Month	CWIP	PHFU Plant Held	Materi	Undistribu ted		Unamorti zed Regulator y Asset	Unamorti zed Abandon ed Plant	Account No. 282 Accumula ted Deferred Income Taxes (Note D)	Account No. 283 Accumula ted Deferred Income Taxes (Note D)	Account No. 190 Accumula ted Deferred Income Taxes (Note D)	Account No. 255 Accumula ted Deferred Investme nt Credit
	(a)	CWIP in Rate Base	for Future Use	als & Suppli es	Stores Expense	Prepayme nts						
	Attachment	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	H-3D, Line No:	43a	28	50	47	45		43b				
			214 for end of year, records for other	227. 8. c + 227.5.c (see Att H-3D Note AA) for end of year, records for other	(227.16.c * Labor Ratio) for end of year, records for other			(Notes B	Attachme	Attachme	Attachme	Attachme
	Dagamban	(Note C)	months	months	months	(Notes G)		& E)	nt 1	nt 1	nt 1	nt 1
17 18 19 20 21 22 23 24 25 26 27 28 29	December Prior Year January February March April May June July August September October November December Average of the 13 Monthly Balances (except ADIT - see Attachment											
30	1)		-	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>				

Note

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

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

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

C in rate base; (ii) the CWIP balance ineligible for inclusion in rate base; and

(iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate

base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above

will show that monthly

debts and credits do not

contain entries for

project in rate base.

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

D plus the prorated balance.

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

E of abandoned plant.

Projected balances are for

the calendar year the revenue under this formula

begins to be charged. From Attachment 5 for the

end of year balance and

G records for other months.

In the true-

up

calculation,

actual monthly

H balance

records are used.

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

	(Note A)		Gross Plai	nt In Service			Asset Retire	ment Obligations			Plant in Serv set Retireme		
Lin e No	Month (a) Attachm ent H- 3D, Line No:	Total Plant in Service (b)	Transmis sion (c)	General & Intangibl e (d)	Common (e)	Total Plant in Service (f)	Transmis sion (g)	General & Intangible (h)	Common (i)	Total Plant in Servi ce (j)	Transmis sion (k)	Genera I & Intangi ble (l)	Comm on (m)
	Decemb	p207.10 4.g. Projecte d monthly balances that are the amounts expecte d to be included in 207.104. g for end of year and records for other months	207.58.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I)	Projected monthly balances that are expected to be included in 207.99.g. plus 205.5.g. for end of year, records for other months(N ote F)	Projected monthly balances that are expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note F)	207.57.g. + 207.74.g. + 207.83.g. + 207.98.g. Projected monthly balances that are the amounts expected to be included in 207.57.g. + 207.74.g. + 207.83.g. + 207.98.g. for end of year and records for other months	207.57.g. Projected monthly balances that are the amounts expected to be included in 207.57.g for end of year and records for other months	207.98.g. for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Col. (b) - Col. (f)	Col. (c) - Col. (g)	Col. (d) - Col. (h)	Col. (e) - Col. (i)
1	er Prior Year									-	-	-	-
2	January Februar									-	-	-	-
3	y March									-	-	-	_
5	April									_	-	_	_
6	May									-	-	-	-
7	June									-	-	-	-
8	July									-	-	-	-
9	August Septem									-	-	-	-
10	ber									-	-	-	-
11	October Novemb									-	-	-	-
12	er Decemb									-	-	-	-
13	er Average									-	-	-	-
	of the 13 Monthly Balance												
14	S		-	-	-	-	-	-	-	-	-	-	

			Accumu	lated Depred	ciation & Am	ortization			Asset Re	tirement	Obligations		
Lin e No	Month (a) Attachm ent H- 3D, Line	Total Plant in Service (b)	Transmis sion (c)	General Depr. (d)	Intangibl e Amort. (e)	Common Depr. (f)	Common Amort. (g)	Total Plant in Service (h)	Transmis sion (i)	Gene ral Depr. (j)	Intangibl e Amort. (k)	Comm on Depr. (l)	Comm on Amort · (m)
15 16 17 18 19 20 21 22 23 24 25 26 27	December Prior Year January Februar y March April May June July August September October November December Average	219.29.c Projecte d monthly balances that are the amounts expecte d to be included in 219.29.c for end of year and records for other months	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	Projected monthly balances that are the amounts expected to be included in 219.28c for end of year, records for other months (Note F)	Projected monthly balances that are the amounts expected to be included in 200.21c for end of year, records for other months (Note F)	Projected monthly balances that are the amounts expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note F)	Projected monthly balances that are the amounts expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months	219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	219.2 8c for end of year, record s for other month s	200.21c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Electri c Only, Form No 1, page 356 for end of year, record s for other month s
28	of the 13 Monthly Balance	_	-	-	-	-	-	-	-	_	-	_	_

		Projecte	d Accumulat	ed Deprecia	tion & Amor	tization Less	Projected
		Ū			ent Obligati		ū
					Intangibl		_
Lin		Total		General	e	Common	Common
e		Plant in	Transmis	Deprecia	Amortiza	Deprecia	Amortiza
No	Month	Service	sion	tion	tion	tion	tion
	(a) Attachm ent H- 3D,	(b)	(c)	(d)	(e)	(f)	(g)
	Line	0	20	2.1	22	10	1.1
	No:	9 Col. (b)	30	31	32	12	11
		- Col.	Col. (c) -	Col. (d) -	Col. (e) -	Col. (f) -	Col. (g) -
		(h)	Col. (i)	Col. (j)	Col. (k)	Col. (l)	Col. (m)
	Decemb		, in the second		` _	``	` '
	er Prior						
29	Year	-	-	-	-	-	-
30	January	_	_	_	_	_	_
30	Februar						
31	У	-	-	-	-	-	-
32	March	-	-	-	-	-	-
33	April	-	-	-	_	-	-
34	May	-	-	-	-	-	-
35	June	-	-	-	-	-	-
36	July	-	-	-	-	-	-
37	August	-	-	-	-	-	-

	Septem						
38	ber	-	-	-	-	-	-
39	October	_	_	_	_	_	_
	Novemb						
40	er	_	-	-	-	-	-
	Decemb						
41	er	-	-	-	_	_	-
	Average						
	Average of the						
	of the 13						
	of the						
42	of the 13 Monthly	_	-	-	_	_	-

No

te

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

Delmarva Power & Light Company

Attachment 10 - Merger Costs (d) (...) (a) (c) (x) **O&M** Cost To Achieve FERC Account Total Allocation to Trans. Total 1 Transmission O&M 100.00%#DIV/0! 2 A&G #DIV/0! 3 \$ 4 Total #DIV/0! 5 Depreciation & Amortization Expense Cost To Achieve 6 FERC Account Total Allocation to Trans. Total 8 General Plant #DIV/0! #DIV/0! 9 Intangible Plant #DIV/0! #DIV/0! \$ 10 \$ #DIV/0! 11 Total Capital Cost To Achieve included in the General and Intangible Plant Intangible General **Gross Plant** Total \$ December Prior Year \$ January \$ February \$ March \$ April \$ 17 May \$ June \$ July \$ August \$ September \$ 22 October \$ November \$ December #DIV/0! #DIV/0! Average **Accumulated Depreciation** General Intangible Total \$ December Prior Year \$ 27 January \$ February \$ March \$ April \$ 31 May \$ \$ 32 June 33 July \$ August \$ September \$ October 36 \$ November \$ December #DIV/0! #DIV/0! Average **Delmarva Power & Light Company** Attachment 10 - Merger Costs (a) (c) (d) (...) (x)

40 December Prior Year -	Total
41 January -	\$
42 February -	\$
43 March -<	\$
44 April -<	\$
45 May - <td>\$</td>	\$
46 June - </td <td>\$</td>	\$
47 July - </td <td>\$</td>	\$
48 August -	\$
49 September - <t< td=""><td>\$</td></t<>	\$
50 October -	\$
51 November	\$
	\$
52 December	\$
53 Average	-
Depreciation (Monthly Change of Accumulated Depreciation from above) General Intangible	Total
54 January	\$
55 February	\$ -
56 March	\$
57 April	\$ -
58 May	\$
59 June	\$
60 July	\$
61 August	\$
62 September	\$
63 October	\$
64 November	\$ -
65 December	\$ - \$
(C T + 1	-
Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June July August September October November	
79 December 80 Average #DIV/0!	

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

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

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

Transmission O&M Total -

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

(a)

323.181.b to 323.196.b Directly S&W Gross Plant Non-Allocation Recoverable Total Allocation Assigned \$ Administrative and General Salaries \$ 920.0 Office Supplies and Expenses 921.0 Administrative Expenses Transferred-922.0 3 Credit 923.0 \$ Outside Service Employed \$ 5 Property Insurance 924.0 Injuries and Damages 6 925.0 \$ **Employee Pensions and Benefits** 926.0 \$ 8 Franchise Requirements 927.0 **Regulatory Commission Expenses** 928.0 \$ **Duplicate Charges-Credit** 929.0 General Advertising Expenses 930.1 Miscellaneous General Expenses 930.2 \$ \$ 13 Rents 931.0 \$ Maintenance of General Plant 935 \$ \$ Administrative & General - Total (Sum of lines \$ \$ \$ 15 Allocation Factor #DIV/0! #DIV/0! 0.00%16 100.00%17 Transmission A&G 1 #DIV/0! #DIV/0! 18 Total² #DIV/0! Total from #DIV/0! ATT H-3D ¹ Multiply total amounts on line 15, columns (b)-(e) by allocation factors on line #DIV/0! Difference ² Sum of line 17, columns (b), (c), (d), (e).

(b)

(d)

(e)

(c)

(A)	(B)	(C)
Number	Plant Type	Applied Depreciation Rate
250	Electric Transmission	1.540/
350 352	Land and Land Rights Structures and Improvements	1.54% 2.00%
352	Station Equipment	2.10%
354	Towers and Fixtures	2.27%
355	Poles and Fixtures	3.68%
356	Overhead Conductors and Devices	2.60%
357	Underground Conduit	2.50%
358	Underground Conductors and Devices	2.50%
359	Roads and Trails	2.00%
	Electric General	
390 DE	Structures and Improvements	1.01%
390 MD	Structures and Improvements	3.48%
391.0 DE	Office Furniture and Equipment	5.65%
391.3 DE	Office Furniture and Equipment	21.49%
391.1 MD	Office Furniture and Equipment	6.67%
391.3 MD	Office Furniture and Equipment	10.00%
392	Transportation Equipment	0.00%
392.2 DE	Transportation Equipment	8.40%
392.2 MD	Transportation Equipment	6.33%
393 DE	Stores Equipment	19.74%
393 MD	Stores Equipment	0.00%
394 DE	Tools, Shop, Garage Equipment	6.32%
394 MD	Tools, Shop, Garage Equipment	6.67%
395 DE	Laboratory Equipment	15.46%
395 MD	Laboratory Equipment	0.00%
397 DE	Communication Equipment	4.13%
397.1 DE	Communication Equipment	6.89%
397.3 DE	Communication Equipment	6.98%
397 MD	Communication Equipment	3.09%
397.1 MD	Communication Equipment	6.90%
397.3 MD	Communication Equipment	6.67%
398 DE	Miscellaneous Equipment	5.74%
398 MD	Miscellaneous Equipment	6.67%
202	Electric Intangible Franchises and Consents	0.000/
302 303	Miscellaneous Intangible Plant	0.00%
303.1	2-year plant	50.00%
303.2	3-year plant	33.33%
303.3	4-year plant	25.00%
303.4	5-year plant	20.00%
303.5	7-year plant	14.29%
303.6	10-year plant	10.00%
303.7	12-year plant	8.33%
303.8	15-year plant	6.67%
	Common General	
390.3	Structures and Improvements	0.80%
390.3a	Structures and Improvements	0.73%
390.3b	Structures and Improvements	-0.09%
391.1	Office Furniture and Equipment	5.38%
391.2	Office Furniture and Equipment	0.00%
391.3	Office Furniture and Equipment	36.45%
392	Transportation Equipment	0.00%

393	Stores Equipment	6.27%
394	Tools, Shop, Garage Equipment	6.56%
395	Laboratory Equipment	0.00%
396	Power Operated Equipment	0.00%
397.1	Communication Equipment	4.75%
397.1a	Communication Equipment	6.63%
397.3	Communication Equipent	0.09%
398	Miscellaneous Equipment	5.22%
398.1a	Miscellaneous Equipment	5.74%
	Common Intangible	
302	Franchises and Consents	0.00%
303	Miscellaneous Intangible Plant	-
303.1	2-year plant	50.00%
303.2	3-year plant	33.33%
303.3	4-year plant	25.00%
303.4	5-year plant	20.00%
303.5	7-year plant	14.29%
303.6	10-year plant	10.00%
303.7	12-year plant	8.33%
303.8	15-year plant	6.67%

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

Exhibit D

Redline OATT Attachment H-3D (DPL's Formula Rate Template)

ATTACHMENT H-3D

- Appendix A	Notes	FERC Form 1 Page # or Instruction
are input cells		
Wages & Salary Allocation Factor		p354.21b
Transmission Wages Expense Total Wages Expense		p354.28b
Total Wages Expense Less A&G Wages Expense		p354.27b
Total		(Line 2 - 3)
Wages & Salary Allocator		(Line 1 / 4)
Plant Allocation Factors Electric Plant in Service	(Note B)	p207.104g(See Attachment 9A, line 14, column j)
Electric Hart in Gervice	(Note B)	p201.1049(Occ Attachment SA, line 14, column)
Less Merger Costs to Achieve		Attachment 10, line 80, column b
Common Plant In Service - Electric		(Line 24-24a)
Total Plant In Service Accumulated Depreciation (Total Electric Plant)		(Sum Lines 6 - 6a & 7) p219.29c (See Attachment 9A, line 42,column b)
Accumulated Depreciation (Total Electric Frant)		p219.290 (See Attachment 9A, line 42, column b)
Less Merger Costs to Achieve		Attachment 10, line 39, column b
Accumulated Intangible Amortization	(Note A)	p200.21c (See Attachment 9, line 14, column h)
Less Merger Costs to Achieve		Attachment 9, line 15, column h
Accumulated Common Amortization - Electric	(Note A)	p356(See Attachment 9, line 14, column i)
Less Merger Costs to Achieve Accumulated Common Plant Depreciation - Electric	(Note A)	Attachment 9, line 15, column i p356 (See Attachment 9, line 14, column g)
Accumulated Common Plant Depreciation - Lectric	(Note A)	poso (see Attachment 9, line 14, column g)
Less Merger Costs to Achieve		Attachment 9, line 15, column g
Total Accumulated Depreciation		(Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)
Net Plant		(Line 8 - 13)
Transmission Gross Plant		(Line 29 - Line 28)
Gross Plant Allocator		(Line 15 / 8)
Transmission Net Plant		(Line 39 - Line 28)
Net Plant Allocator		(Line 17 / 14)
tions Plant In Service		
Transmission Plant In Service	(Note B)	p207.58.g(See Attachment 9, line 14, column b)
		, ,
Less Merger Costs to Achieve		Attachment 9, line 15, column b
This line Intentionally Left Blank This line Intentionally Left Blank		
This interinctionally Leit brains Totalife interinctionally Leit brains Totalife interinctionally Leit brains Totalife interinctionally Leit brains		(Line 19 – 19a)
General & Intangible		p205.5.g & p207.99.g (See Attachment 9, line 14, column c)
Less Merger Costs to Achieve		Attachment 9, line 15, column c
Common Plant (Electric Only)	(Notes A & B)	p356
Less Merger Costs to Achieve		Attachment 9, line 15, column d
Total General & Common		(Line 23 - 23a + 24 - 24a)
Wage & Salary Allocation Factor		(Line 5)
General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land)	(Note C)	(Line 25 * 26) p214 (See Attachment 9, line 30, column c)
TOTAL Plant In Service	(Note 0)	(Line 22 + 27 + 28)
Accumulated Depreciation	A	
Transmission Accumulated Depreciation	(Note B)	p219.25.c
Less Merger Costs to Achieve		Attachment 9, line 15, column e
Accumulated General Depreciation		p219.28.c
		·
Less Merger Costs to Achieve		Attachment 9, line 15, column f
Accumulated Intangible Amortization		(Line 10)
Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only)		(Line 11) (Line 12)
Total Accumulated Depreciation (Electric Only)		(Line 12) (Sum Lines 31 -31a + 32 +33 + 34)
Total Accumulated Depletation Wage & Salary Allocation Factor		(Suit Lines 51 - 51a + 32 +35 + 34) (Line 5)
General & Common Allocated to Transmission		(Line 35 * 36)
TOTAL Accumulated Depreciation		(Line 30 + 37)

Year

	Accumulated Deferred Income Taxes	- · · · · · · · · · · · ·		
40a	Account No. 190 (ADIT)	Projected Actiivity	(Note V)	Attachment 1A - ADIT, Summary, Line 2
40b	Account No. 281 (ADIT - Accel. Amort)	Projected Actiivity	(Note V)	Attachment 1A - ADIT, Summary, Line
40c	Account No. 282 (ADIT - Other Property)	Projected Actiivity	(Note V)	Attachment 1A - ADIT, Summary, Line
40d	Account No. 283 (ADIT - Other)	Projected Actiivity	(Note V)	Attachment 1A - ADIT, Summary, Line
40e	Account No. 255 (Accum. Deferred Investment Tax Credits)	Projected Activity	(Note U)	Attachment 1A - ADIT, Summary, Line
40f	Accumulated Deferred Income Taxes Allocated To Transmission	Projected Actiivity		Line 40a + 40b + 40c + 40d + 40e
	Unamortized Excess / Deficient ADIT			Attachment 1D - ADIT Rate Base
41a	Unamortized Deficient /(Excess) ADIT (Federal)	Projected Actiivity	(Note W)	Adjustment, Line 73 Attachment 1D - ADIT Rate Base
41b	Unamortized Deficient /(Excess) ADIT (Federal)	Projected Activity	(Note W)	Adjustment, Line 146
42	Unamortized Deficient / (Excess) ADIT Allocated to Transmission			Line 41a + 41b
43	Adjusted Accumulated Deferred Income Taxes Allocated To Transmission	n		Line 40f + 42 p216.43.b (See Attachment 9, line 30,
43a	Transmission Related CWIP (Current Year 12 Month weighted average	ge balances)	(Note B)	column b)
43b	Unamortized Abandoned Transmission Plant			Attachment 5
	Transmission O&M Reserves			
44		Total Balance Transmission Related Account 242 Reserves	Enter Negative	Attachment 5
	Prepayments			
45		Prepayments	(Note A)	Attachment 9, line 30, column f
46		Total Prepayments Allocated to Transmission		(Line 45)
	Materials and Supplies			n 227 Co. 9. 4C. o. /Co.o. Attackmount O. Jim
47		Undistributed Stores Exp	(Note A)	p227.6c & 16.c (See Attachment 9, lin 30, column e)
48		Wage & Salary Allocation Factor		(Line 5)
49		Total Transmission Allocated		(Line 47 * 48)
50		Transmission Materials & Supplies	(Note AA)	(p227.8c + p227.5c) (See Attachment line 30, column d)
51		Total Materials & Supplies Allocated to Transmission		(Line 49 + 50)
	Cash Working Capital			
52		Operation & Maintenance Expense		(Line 85)
53		1/8th Rule		x 1/8
54		Total Cash Working Capital Allocated to Transmission		(Line 52 * 53)
	Network Credits			
55		Outstanding Network Credits	(Note N)	From PJM
56		Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM
57		Net Outstanding Credits		(Line 55 - 56)
58			_	(Line 43 + 43a + 43b + 44 + 46 + 51 +

Transmission O&M

60		Transmission O&M		Attachment 11A, line 27, column c
61		Less extraordinary property loss		Attachment 5
62		Plus amortized extraordinary property loss		Attachment 5
63		Less Account 565		p321.96.b
63a		Less Merger Costs to Achieve		Attachment 10, line 1, column x
64		Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note O)	PJM Data
65		Plus Transmission Lease Payments	(Note A)	p200.3.c
66		Transmission O&M		(Lines 60 – 61+ 62 -63 – 63a + 64 + 65)
	Allocated General & Common Expenses			
67		Common Plant O&M	(Note A)	p356
68		Total A&G		Attachment 11B, line 15, column a
<i>68a</i> 68b		For informational purposes: PBOP expense in FERC Account 926	(Note S)	Attachment 5
68c		Less Merger Costs to Achieve		Attachment 10, line 2, column b
000		Less Other		Attachment 5
69		Less Property Insurance Account 924		p323.185b
70		Less Regulatory Commission Exp Account 928	(Note E)	p323.189b
71		Less General Advertising Exp Account 930.1		p323.191b
72		Less DE Enviro & Low Income and MD Universal Funds		p335.b
73		Less EPRI Dues	(Note D)	p352-353
74		General & Common Expenses		(Lines 67 + 68) - Sum (68b to 73)
75		Wage & Salary Allocation Factor		(Line 5)
76		General & Common Expenses Allocated to Transmission		(Line 74 * 75)
	Directly Assigned A&G			
77		Regulatory Commission Exp Account 928	(Note G)	p323.189b
78		General Advertising Exp Account 930.1	(Note K)	p323.191b
79		Subtotal - Transmission Related		(Line 77 + 78)
80		Property Insurance Account 924		p323.185b
81		General Advertising Exp Account 930.1	(Note F)	p323.191b
82		Total		(Line 80 + 81)
83		GrossNet Plant Allocation Factor		(Line 1 <u>6</u> 8)
84		A&G Directly Assigned to Transmission		(Line 82 * 83)
85	_	Total Transmission O&M		(Line 66 + 76 + 79 + 84)
	•			

Depreciation & Amorti	zation Expense			
Dopresiation a Amorti	Depreciation Expense			
86	Transmission Depreciation Expense			p336.7b&c (See Attachment 5)
86a	Amortization of Abandoned Transmission Plant			Attachment 5
87	General Depreciation			p336.10b_&c(See Attachment 5)
87a	Less Merger Costs to Achieve			Attachment 10, line 8, column b
88	Intangible Amortization		(Note A)	p336.1d&e
88a	Less Merger Costs to Achieve		(1101071)	Attachment 10, line 9, column b
000	Ecot Menger Code to Memore			Automore 16, and 6, column b
89	Total			(Line 87 - 87a + 88 – 88a)
90	Wage & Salary Allocation Factor			(Line 5)
91	General Depreciation Allocated to Transmission			(Line 89 * 90)
92	Common Depreciation - Electric Only		(Note A)	p336.11.b (See Attachment 5)
93	Common Amortization - Electric Only		(Note A)	p356 or p336.11d (See Attachment 5)
94	Total		(1101071)	(Line 92 + 93)
95	Wage & Salary Allocation Factor			(Line 5)
96	Common Depreciation - Electric Only Allocated to Transmission			(Line 94 * 95)
97	Total Transmission Depreciation & Amortization			(Line 86 + 91 + 96)
Taxes Other than Inco				(Ento do voi voo)
raxes other than inco				
98	Taxes Other than Income			Attachment 2
99	Total Taxes Other than Income			(Line 98)
Return / Capitalization				
	Long Term Interest			
100	Long Term Interest			p117.62c through 67c
101	Less LTD Interest on Securitization Bonds		(Note P)	Attachment 8
102	Long Term Interest			"(Line 100 - line 101)"
103	Preferred Dividends		enter positive	p118.29c
	Common Stock			
104	Proprietary Capital			p112.16c
105	Less Preferred Stock		enter negative	(Line 114)
106	Less Account 216.1		enter negative	p112.12c
106a	Less Account 219		enter negative	p112.15c
107			(Note Z)	(0.1: 404, 400.)
	Common Stock			(Sum Lines 104 to 106a)
400	Capitalization			440.47 11 1.40
108	Long Term Debt			p112.17c through 18c
109 110	Less Loss on Reacquired Debt Plus Gain on Reacquired Debt		enter negative	p111.81c
111	Less ADIT associated with Gain or Loss		enter positive	Attachment 1B - ADIT EOY, Line 7
112	Less ADIT associated with Gain of Loss Less LTD on Securitization Bonds	(Note P)	enter negative enter negative	Attachment 8
	Total Long Term Debt	(Note P)		
113 114	Preferred Stock		(Note X)	(Sum Lines 108 to 112)
115	Common Stock		(Note Y)	p112.3c (Line 107)
116	Total Capitalization	Tatali and Tama Baht	Note O	(Sum Lines 113 to 115)
117	Debt %	Total Long Term Debt Preferred Stock	Note Q Note Q	(Line 1 <u>0843 / (108+114+11546))</u>
118	Preferred %			(Line 114 / <u>(108+114+11546))</u> (Line 115 / (108+114+115 116))
119	Common %	Common Stock	Note Q	(Line 1157 (108+114+115+116)) (Line 102 / 113)
120	Debt Cost	Total Long Term Debt Preferred Stock		
121	Preferred Cost		(Nata I)	(Line 103 / 114)
122 123	Common Cost Weighted Cost of Debt	Common Stock Total Long Term Debt (WCLTD)	(Note J)	Fixed (Line 117 * 120)
123	Weighted Cost of Debt Weighted Cost of Preferred	Preferred Stock		(Line 117 * 120) (Line 118 * 121)
125	Weighted Cost of Common	Common Stock		(Line 118 * 121) (Line 119 * 122)
126	Total Return (R)	Common Stock		(Sum Lines 123 to 125)
126	Investment Return = Rate Base * Rate of Return			(Line 59 * 126)
121	IIIVESTINENT METALLI - KATE DASE KATE OI KETALLI			(LINE 33 120)

Composite In	come Taxes			
	Income Tax Rates			
128	FIT=Federal Income Tax Rate		(Note I)	
129 130	SIT=State Income Tax Rate or Composite	(percent of federal income tax deductible for state purposes)	(Note I)	Per State Tax Code
131	P T	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		rei State Lax Code
132a	T/ (1-T)			
132b	Tax Gross-Up Factor	1*1/(1-T)		
	ITC Adjustment		(Note U)	
133	Investment Tax Credit Amortization		enter negative	Attachment 1BA - ADIT
134	Tax Gross-Up Factor		· ·	(Line 132b)
105	TO A II A AND A LATE OF THE STATE OF THE STA			# : 400 ±40 #
135	ITC Adjustment Allocated to Transmission Other Income Tax Adjustment			[Line 133 *134]
	Other moonie rax Aujustment			
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense		(Note T)	Attachment 5, Line 136a
136b 136c	Amortization Deficient / (Excess) / Deficient Deferred Taxes (Federal) - Transmission Component Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component		(Note T)	Attachment 5, Line 136b Attachment 5, Line 136c
136c 136d	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component Amortization of Other Flow-Through Items - Transmission Component		(Note T) (Note T)	Attachment 5, Line 136c Attachment 5, Line 136d
136e	Other Income Tax Adjustments - Expense / (Benefit)		(Holo I)	(Line 136a + 136b + 136c + 136d)
136f	Tax Gross-Up Factor_1/(1-T)			(Line 132b)
136g	Other Income Tax Adjustment			(Line 136e*136f)
137	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		[Line 132a * 127 * (1-(123 / 126))]
138	Total Income Taxes	on (in i) involutional (i (ivozioni))		(Line 135 + 136g + 137)
REVENUE RE	QUIREMENT			
	Summary			
139 140	Net Property, Plant & Equipment Adjustment to Rate Base			(Line 39) (Line 58)
141	Rate Base			(Line 59)
142	O&M			(Line 85)
143	Depreciation & Amortization			(Line 97)
144 145	Taxes Other than Income Investment Return			(Line 99) (Line 127)
145	Income Taxes			(Line 127) (Line 138)
147	Gross Revenue Requirement			(Sum Lines 142 to 146)
-	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
148	Transmission Plant In Service Excluded Transmission Facilities		(Note M)	(Line 19) Attachment 5
149 150	Included Transmission Facilities		(Note M)	(Line 148 - 149)
151	Inclusion Ratio			(Line 150 / 148)
152	Gross Revenue Requirement			(Line 147)
153	Adjusted Gross Revenue Requirement			(Line 151 * 152)
154	Revenue Credits & Interest on Network Credits Revenue Credits			Attachment 3
155	Interest on Network Credits		(Note N)	PJM Data
156	Net Revenue Requirement			(Line 153 - 154 + 155)
453	Net Plant Carrying Charge			(I in 450)
157 158	Net Revenue Requirement Net Transmission Plant			(Line 156) (Line 19 - 30)
159	Net Plant Carrying Charge			(Line 157 / 158)
160	Net Plant Carrying Charge without Depreciation			(Line 157 - 86) / 158
161	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes			(Line 157 - 86 - 127 - 138) / 158
162	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE Net Revenue Requirement Less Return and Taxes			(Line 156 - 145 - 146)
163	Increased Return and Taxes			Attachment 4
164	Net Revenue Requirement per 100 Basis Point increase in ROE			(Line 162 + 163)
165 166	Net Transmission Plant Net Plant Carrying Charge per 100 Rosis Point increase in POE			(Line 19 - 30) (Line 164 / 165)
167	Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation			(Line 1647 165) (Line 1643 - 86) / 165
168	Net Revenue Requirement			(Line 156)
169	True-up amount ·			Attachment 6A, line 4, column j
170 171	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in	ED05 515		Attachment 6, line 18, column 12 Attachment 5
171 171a	MAPP Abandonment recovery pursuant to ER13-607	I E1100-010		Attachment 5 Attachment 5
172	Net Zonal Revenue Requirement			(Line 168 + 169 + 170 +171 +171a)
	Network Zonal Service Rate		(2)	
173 174	1 CP Peak Rate (\$/MW-Year)		(Note L)	PJM Data (Line 172 / 173)
174	Network Service Rate (\$/MW/Year)			(Line 172 / 173) (Line 174)
				(Entering)

Notes

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

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

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

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

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

- C Transmission Portion Only
- D All EPRI Annual Membership Dues
- E All Regulatory Commission Expenses
- F Safety related advertising included in Account 930.1
- G Regulatory Commission Expenses directly related to transmission service, RTO fillings, 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 taxes". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.

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

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

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

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

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

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

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

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

- S See Attachment 5, Cost Support, section entitled "PBOP expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27 and ER16-456.
- T See Attachment 5 Cost Support, section entitled "Other Income Tax Adjustment" for additional information.
- A utility that elected to use amortization of tax credits against taxable income, rather than to reduce rate base by unamortized investment tax credits against taxable income, 255 and reduces the revenue requirement by the amount of the Amortization recoverable income tax expense, and reduces the revenue requirement by the amount of the hundrization reduces the revenue requirement by the amount of the hundrization reduces the revenue requirement by the amount of the hundrization reduces the revenue requirement by the amount of the hundrization reduces the revenue requirement by the amount of the hundrization reduces the revenue requirement by the amount of the hundrization reduces the revenue requirement by the amount of the hundrization recordance with income tax expense and reduces the revenue requirement tax credit as a reduction to recoverable income, as an amortization recoverable income, as an amortization reduces the revenue requirement by the amount of the Amortization recoverable income, as an amortization recoverable income, as an amortization requirement tax credit. Amortization recoverable income tax expense and reduces the revenue requirement by the 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()-1(h)(6) and averaged in accordance with IRC Section 168(ii(9)(8)) in the calculations of rate base in the projected revenue requirement will result in a nadjustment to the extent of the over-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is an increase, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity will be used. Projected revenue
- projected monthly ADIT activity is an increase and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity is an increase, 50
- 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 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.
- X Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet).
- Y Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet).
- Z Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet)
- AA Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion is derived by applying wage and salary allocator to the total of line 5 and effine 5 is specified in a footnote to the Form 1, page 227.

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

Rate Year	
=	

Accumulated Deferred Income Taxes (Account No. 190)

Line

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

	tion - Prora Tax Activit	
(F)	(G)	(H)
Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)

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

1	ADIT Subject to Proration		[Insert Date]		-	[Insert Date]				-
2	Projected / Actual Activity		[Insert Date]			[Insert Date]				
<u>2</u>	_									
2 3	January	50.00%	-	-	-	-	-	-	-	-
<u>34</u>	February	50.00%	-	-	-	-	-	-	-	-
4 <u>5</u>	March	50.00%	-	-	-	-	-	-	-	-
5 6	April	50.00%	-	-	-	-	-	-	-	-
<u>67</u>	May	50.00%	-	-	-	-	-	-	-	-
7 <u>8</u>	June	50.00%	-	-	-	-	-	-	-	-
<u>89</u>	July	50.00%	-	-	-	-	-	-	-	-
9 10	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%	-	-	-	-	-	_	-	_
	Total (Sum												
1 <u>5</u> 4	of Lines <u>3</u> 2 - 1 <u>4</u> 3)	-				-	-		-	-	-	-	
_	•												
	Beginning Bala ADIT Not Subj					[Insert Date]			[Insert Date]				
1 <u>6</u> 5	Proration	ect to				(Actual)		-	Date				-
	Beginning Bala					(NI=4= F)							
1 <u>7</u> 6	ADIT Deprecia Adjustment	ation				(Note F)		-					-
- <u>-</u> -	Beginning												
1 <u>8</u> 7	Balance - DTA / (DTL)					(Col. (H), L Line 1 <u>7</u> 6)	ine 1 <u>6</u> 5 +	-	(Col. (M) Line 1 <u>7</u> 6	, Line 1 <u>6</u> 5 +			-
1 <u>0</u> 7	DIAT (DIL)					Line 1 <u>7</u> 0)			Line i <u>r</u> e,)			
	Ending Balanc					[Insert		//DI) //OI	[Insert				
1 <u>9</u> 8	ADIT Not Subj Proration	ect to				Date]		#DIV/0!	<u>Date</u>]				-
. <u></u> .	Ending Balanc												
<u>20</u> 19	ADIT Deprecia Adjustment	ation				(Note F)		-					-
<u>20</u> 10	Ending												
210	Balance - DTA / (DTL)					(Col. (H), L Line <u>2019</u>)		#DIV/0!	(Col. (M) Line <u>20</u> 44	, Line 1 <u>9</u> 8 +			-
2 <u>1</u> 0	DIA/(DIL)					Line <u>20</u> 18)			LINE <u>20</u> +	9)			
	Average Balan					(50) (11)		//D.D. //G.I	(50 1 (54)				
2 <u>2</u> 4	adjusted (non- prorated)	•				([Col. (H), l Line 2 <u>1</u> 0] /	Line 1 <u>8</u> 7 + 2)	#DIV/0!	([Col. (M) + Line 2 <u>1</u>), Line 1 <mark>87</mark> <mark>0</mark> 1/2)			-
-= -	,					_	_,		(Col.	,			
	Prorated ADIT					(Col. (H), Line 1 <u>4</u> 3		_	(M), Line				_
2 <u>3</u> 2)			1 <u>4</u> 3)				
	Amount for Attachment H	1 2 D				(Cal (U) I	ino 221 ±	#DIV/0!	(Cal (M)	Line 221 ±			
2 <u>4</u> 3	Line 40a	i-3D,				(Col. (H), L Line 2 <mark>32</mark>)	.IIIE 2 <u>2</u> + +	#DIV/U!	Line 2 <u>3</u> 2	, Line 2 <u>3</u> 4 +)			-
	Accumulated Accelerated A												
	281)		,										
		Da	ys in Period				tion - Prora Tax Activit		Actual	- Proration	of Deferred	Tax Activity	(Note B)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
							Prorated	Prorated					Preserved Prorated
				Total Days	Proration Amount		Projected Monthly	Projected Balance		Difference	Preserve	Preserve	Actual
Line	Month	Days Per	Prorated Days	Per	(Column	Projected Monthly	Activity	(Col. G	Actual Monthly	Projected	Proration (Actual vs	Proration (Actual vs	Balance (Col. K +
LIIIG	WOTH	Month	Per Month	Future	C / Column	Activity	(Column E x	Plus Col.	Activity	vs. Actual	Projected)	Projected)	Col. L +
				Test Period	D)		Column	H, Preceding		(Note C)	(Note D)	(Note E)	Col. M,
					,		F)	Balance)					Preceding Balance)
			1			L	1			1	i		

	2 <u>5</u> 4 <u>26</u>	ADIT Subject to Proration Projected / Actual Activity			[Insert Date] [Insert Date]		-	[Insert Date] [Insert Date]				-
1	2 <u>7</u> 5	January		50.00%		-	-	-	-	_	-	-
	2 <u>8</u> 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 <u>2</u> 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%		-	<u>-</u>	-	-	-	-	
	3 <u>9</u> 7	Total (Sum of Lines 2 <u>7</u> 5 - 3 <u>8</u> 6)	-		-	-	-	-	-	-	-	
	<u>4038</u>	Beginning Bala ADIT Not Subj Proration Beginning Bala	ect to ance -		[Insert Date]		-	[Insert Date] -				-
	<u>41</u> 39	ADIT Deprecia Adjustment Beginning	ition		(Note F)		-					-
	4 <u>2</u> 0	Balance - DTA / (DTL)			(Col. (H), L + Line <u>41</u> 3	ine <u>40</u> 38 9)	-	(Col. (M) + Line <u>41</u>	, Line <u>40</u> 38 [39)			-
	4 <u>3</u> 4 4 <u>4</u> 2	Estimated End Not Subject to Ending Balanc			[Insert Date] 2019 Projected (Note F)		-	[Insert Date]				-

4 <u>5</u> 3	ADIT Deprecia Adjustment Ending Balance - DTA / (DTL)	ation				(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>6</u> 4	Average Balar adjusted (non- prorated)					([Col. (H), Line 4 <u>5</u> 3] /		-	([Col. (M + Line 4 <u>5</u> (Col.), Line 4 <u>2</u> 0 5 <mark>3</mark>] /2)			-
4 <u>7</u> 5	Prorated ADIT Amount for					(Col. (H), Line 3 <u>8</u> 6)		-	(M), Line 3 <u>8</u> 6)				-
4 <u>8</u> 6	Attachment H Line 40b	I-3D,				(Col. (H), L Line 4 <u>7</u> 5)	ine 4 <u>6</u> 4 +	-	(Col. (M) Line 4 <u>7</u> 5	, Line 4 <u>6</u> 4 +)			-
	Accumulated Taxes - Prope 282)	erty (Acc					ction - Prora		Actual	- Proration	of Deferred	Tax Activity	(Note B)
	(A)	(B)	(C)	(D)	(E)	(F)	Tax Activit (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	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)
4 <u>9</u> 7 <u>50</u>	ADIT Subject to Proration Projected / Actual Activity					[Insert Date]		-	[Insert Date]				-
<u>51</u> 48	January				50.00%	-	-	-	-	_	-	-	-
<u>52</u> 49	February				50.00%	-	-	-	-	_	-	-	-
5 <u>3</u> 0	March				50.00%	-	-	-	_	-	-	-	-
- 5 <u>4</u> 4	April				50.00%	-	-	-	-	_	-	-	-
- 5 <u>5</u> 2 5 <u>6</u> 3	May June				50.00% 50.00%	-	-	-	-	-	-	-	-

	(A)	Days in Period (B) (C)	(D) (E)		tion - Pror <u>Tax Activi</u> (G)	ty (Note A) (H)	Actua	I - Proratio (J)	n of Deferr (K)	red Tax Activ	vity (Note
		Deferred Income (Account No. 283)		Project	tion - Prov	ation of					
<u>72</u> 69	Amount for Attachment H Line 40c	-3D,		(Col. (H), Li + Line <u>71</u> 68		#DIV/0!), Line <u>70</u> 67 <u>1</u> 68)			-
<u>71</u> 68	Prorated ADIT			(Col. (H), Line <u>6259</u>)		-	(M), Line 59 <u>62</u>)				-
<u>70</u> 67	Average Balan adjusted (non- prorated)			([Col. (H), L Line 6 <u>9</u> 6] /2	.ine 6 <mark>63</mark> + <u>?</u>)	#DIV/0!	([Col. (M + Line 6 (Col.	l), Line 6 <u>6</u> 3 9 <mark>6</mark>] /2)			-
6 <u>9</u> 6	Ending Balance - DTA / (DTL)			(Col. (H), Li Line 6 <u>8</u> 5)	ne 6 <u>7</u> 4 +	#DIV/0!	(Col. (M) Line 6 <u>8</u> 5), Line 6 <u>7</u> 4 + ()			-
6 <u>8</u> 5	ADIT Deprecia Adjustment			(Note F)		-					-
6 <u>7</u> 4	Estimated End Not Subject to Ending Balanc			[Insert Date] -		#DIV/0!	[Insert Date]				-
6 <u>6</u> 3	Balance - DTA / (DTL)			(Col. (H), Li Line 6 <u>5</u> 2)	ne 6 <u>4</u> 1 +	-	(Col. (M) Line 6 <u>5</u> 2), Line 6 <u>4</u> 4 + !)			-
6 <u>5</u> 2	ADIT Deprecia Adjustment Beginning			(Note F)		-					-
6 <u>4</u> 1	Beginning Bala ADIT Not Subjo Proration Beginning Bala	ect to		[Insert Date]		-	[Insert Date]				-
6 <u>3</u> 0	of Lines 5148 - 6259)	-		-	-	-	-	-	-	-	
<u>62</u> 59	December Total (Sum		50.00%	-	-		-	-	-	-	-
<u>61</u> 58	November		50.00%	-	-	-	-	-	-	-	-
60 57	October		50.00%	-	-	-	-	-	-	-	-
5 <u>9</u> 6	September		50.00%		_	-	_	_	_	_	_
5 <u>7</u> 4 5 <u>8</u> 5	August		50.00% 50.00%	-	-	-	-	-	-	-	-
E 7 4	July		E0.000/								

	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)
	7 <u>3</u> 9 <u>74</u>	ADIT Subject to Proration Projected / Actual Activity					[Insert Date] [Insert Date]		-	[Insert Date] [Insert 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 Total (Sum				50.00%	-	-		-	-	-	-	-
	8 <u>7</u> 3	of Lines 7 <u>5</u> 4 - 8 <u>6</u> 2)	-				-	-		-	-	-	-	
	8 <u>8</u> 4	Beginning Bala ADIT Not Subj Proration Beginning Bala ADIT Deprecia	ject to ance -				[Insert Date] (Note F)		-	[Insert Date]				-
	8 <u>9</u> 5 <u>90</u> 86	Adjustment Beginning					(Col. (H), L	ine 8 <mark>84</mark> +	-	(Col. (M)	, Line 8 <u>8</u> 4 +			-
	<u>55</u> 00	Dogiming					(001. (11), L	o o <u>o</u> + ·		(551. (141)	, LIIIO 0 <u>0</u> 7 1			

	Balance - DTA / (DTL)					Line 8 <u>9</u> 5)		-	Line 8 <u>9</u> 5)			-
87 <u>91</u> 9288	Estimated End Not Subject to Ending Baland ADIT Deprecia Adjustment	Proration ce -				[Insert Date] (Note F)		#DIV/0!	[Insert Date]				-
<u>93</u> 89	Ending Balance - DTA / (DTL)						(Col. (H), Line <u>91</u> 87 #DIV/0! + Line <u>92</u> 88)			(Col. (M), Line <u>91</u> 87 + Line <u>9288</u>)			
90 <u>94</u>	Average Balar adjusted (non- prorated) Prorated					+ Line <u>93</u> 8	([Col. (H), Line 9086 #DIV/0! + Line 9389] /2) (Col. (H),			([Col. (M), Line <u>90</u> 86 + Line <u>93</u> 89] /2) (Col. (M),			
91 95	ADIT Amount for					Line 8 <mark>62</mark>)		-	Line 8 <u>6</u> 2)				-
9 <u>6</u> 2	Attachment F Line 40d	H-3A,				(Col. (H), L Line 9 <u>5</u> 4)	₋ine 9 <u>4</u> 0 +	#DIV/0!	(Col. (M), Line 9 <u>4</u> 0 + Line 9 <u>5</u> 4)				-
	Accumulated Investment T No. 255)												
	Days in Period					Droing	tion - Dror	ation of					
		Day	ys in Period				tion - Pror		Actual	l - Proration	of Deferred	ITC Activity	(Note B)
	(A)	Day	ys in Period (C)	(D)	(E)		ITC Activit	ty (Note A) (H)	Actual	- Proration	of Deferred	ITC Activity	(M)
Line	(A)			(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	Deferred	ITC Activit	(H) Prorated					, ,
Line 9 <u>7</u> 3 <u>98</u>		(B) Days Per	(C) Prorated Days	Total Days Per Future Test	Proration Amount (Column C / Column	Projected Monthly	Prorated Projected Monthly Activity (Column E x Column	Prorated Projected Balance (Col. G Plus Col. H, Preceding	(I) Actual Monthly	(J) Difference Projected vs. Actual	Preserve Proration (Actual vs Projected)	Preserve Proration (Actual vs Projected)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding
9 <u>7</u> 3	DITC Subject to Proration Projected / Actual	(B) Days Per	(C) Prorated Days	Total Days Per Future Test	Proration Amount (Column C / Column	Projected Monthly Activity [Insert Date]	Prorated Projected Monthly Activity (Column E x Column	Prorated Projected Balance (Col. G Plus Col. H, Preceding	(I) Actual Monthly Activity [Insert Date]	(J) Difference Projected vs. Actual	Preserve Proration (Actual vs Projected)	Preserve Proration (Actual vs Projected)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding

				-	-	-	-	-	-	-	-
<u>102</u> 97	April		50.00%	-	-	-	-	-	-	-	-
<u>103</u> 98	May		50.00%	-	-	-	-	-	-	-	-
<u>1043</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		50.00%	-	_		-	-	-	-	
1 <u>11</u> 06	Total (Sum of Lines 9 <u>9</u> 4 - 1 <u>10</u> 05)	-		-	-		-	-	-	-	
1 <u>12</u> 07 1 <u>13</u> 08	Beginning Bala DITC Not Subj Proration Beginning Bala DITC Adjustme	ect to ance -		[Insert Date] (Note F)		-	[Insert Date]				-
1 <u>14</u> 09	Beginning Balance - DITC			(Col. (H), I + Line 1 <u>13</u>	_ine 1 <u>12</u> 07 9 <mark>08</mark>)	-	(Col. (M) 1 <u>12</u> 07 + 1 <u>13</u> 08)				-
11 <u>5</u> 0 11 <u>6</u> 4	Estimated End Not Subject to Ending Balance - DITC Adjustment	ling Balance - DITC Proration		[Insert Date] (Note F)		#DIV/0! -	[Insert Date]				-
11 <u>7</u> 2	Ending Balance - DITC			(Col. (H), I + Line 11 <u>6</u>		#DIV/0!	(Col. (M) + Line 11	, Line 11 <u>5</u> 0 16 1)			-
11 <u>8</u> 3	Average Balan adjusted (non- prorated)			([Col. (H), 1 <u>14</u> 09 + L	Line	#DIV/0!	([Col. (M 1 <u>14</u> 09 + /2)	_ ,			-
11 <u>9</u> 4 1 <u>20</u> 1 5	Prorated DITC Amount for			(Col. (H), Line 1 <u>10</u> 05) (Col. (H), I	_ine 1183	- #DIV/0!	(Col. (M), Line 1 <u>1005</u>) (Col. (M)	, Line 11 <u>8</u> 3			-
				((· · /)	· · <u>-</u> -		(()	, <u>-</u> -			

Attachment H-3A,	+ Line 11 <mark>9</mark> 4)	+ Line 11 <mark>9</mark> 4)
Line 40e		

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 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.
- The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(I)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. This section is used to calculate ADIT activity in the true-up adjustment only.
- Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity that did not occur).
- Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column I/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L). In other situations, enter zero.
- Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.
- This section is reserved for adjustments necessary to comply with the IRS normalization rules. IRS normalization adjustment for timing when accelerated tax depreciation should affect rate base.

Delmarva Power & Light Company

Accumulated Deferred Income Taxes (ADIT)

Attachment 1B - ADIT Worksheet - End of Year

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

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

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



or Other

ADIT-190 (Not Subject to Proration)		Total	Related	Related	Related	Related	Justification
Accrued Benefits							
		-					
Accrued Bonuses & Incentives							
Approad Environmental Linkilla		-					
Accrued Environmental Liability							
Accrued OPEB							
Noorded Of LB		_					
Accrued Other Expenses							
7 to 5 to 6 to 6 to 7 to 7 to 7 to 7 to 7 to 7		-					
Accrued Payroll Taxes - AIP							
		-					
Accrued Vacation							
		-					
Accrued Worker's Compensation							
All 6 D 1614		-					
Allowance for Doubtful Accounts							
Asset Retirement Obligation		-					
Asset Retirement Obligation							
Deferred Compensation							
Beleffed Compensation		_					
Merger Commitments							
margar communication		-					
Purchased Power							
		-					
Regulatory Liability							
		-					
Sales & Use Tax Reserve							
		-					
State Net Operating Loss Carryforward							
Unamortized Investment Tax Credit		-					
Unamonized investment rax Gredit		_					
Other 190 -		-					
Other 100		_					
FAS 109 Regulatory Liability Gross Up							
The record galaxies, grade and grade		_					
Subtotal: ADIT-190 (Not Subject to							
Proration)		-		_		-	
Less: ASC 740 ADIT Adjustments excluded							
from rate base		-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to							
unamortized ITCAFUDC Equity		-	-	-	-	-	
Less: ASC 740 ADIT balances related to							
income tax regulatory assets / (liabilities)		-	-	-	-	-	
Less: OPEB related ADIT, Above if not							
separately removed		-	-	-	-	-	
	L						

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

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E)	(F) Labor	(G)	
ADIT-190 (Subject to Prorati	on)	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Subject to Profati	OH)	IOlai	Relateu	Relateu	Relateu	Relateu	Justilication
Subtotal: ADIT 100 (Subject	to Prorotion)	_	_	_	_	_	
Subtotal: ADIT-190 (Subject	to Proration)	-	_	-	-	-	
Less: ASC 740 ADIT Adjustme	ents excluded						
from rate base	SHIS CAGIGGEG						
Less: ASC 740 ADIT Adjustme	ents related to						
AFUDC Equityunamortized IT	S						
Less: ASC 740 ADIT balances							
income tax regulatory assets /							
Less: OPEB related ADIT, Abo	ove if not						
separately removed							
Total: ADIT-190 (Subject to I	Proration)	_	_	_	_	_	
Total. ADIT-190 (Subject to I	-ioration)	-	-	-	-	-	
Wages & Salary Allocator						#DIV/0!	
Gross Plant Allocator					#DIV/0!	#DIV/U!	
Transmission Allocator				100.00%	#DIV/U!		
			0.000/	100.00%			
Other Allocator			0.00%				
ADIT - Transmission		#DIV/0!	_	_	#DIV/0!	#DIV/0!	
7.5.1 1141151111551011		//DIV/0:	I	<u> </u>	//DIV/0:	1101010:	1
(A)		(B)	(C) Gas,	(D) Only	(E)	(F)	(G)

Production, Distribution.

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

Instructions for Account 190:

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

Columns C & D are included in Column F

- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

(A)		(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
			or	Transmission	Plant	Labor	
			Other				
ADIT- 282 (Not Subject to Proration	1)	Total	Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109							
		-					
CIAC -							
		-					
AFUDC Equity							
		-					
Maryland Subtraction Modification							
		-					
Plant Deferred Taxes - Flow-through							
		_					
Subtotal: ADIT-282 (Not Subject to							
Proration)		_	_	_	_	-	
,							
Less: ASC 740 ADIT							
Adjustments excluded from							
Adiusinenis excidded HOM		-	-	-	-	-	

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

(A)	(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
		or Other	Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)	Total	Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109						
Subtotal: ADIT-282 (Subject to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to AFUDC Equityunamortized 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!	1101110:	
Transmission Allocator					100.00%			
Other Allocator				0.00%				
ADIT - Transmission		#DIV/0!	-		-	#DIV/0!	#DIV/0!	
							#DIV/0!	

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

Instructions for Account 282:

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

are directly assigned to Column D

3. ADIT items related to Plant and not in

Columns C & D are included in Column E

4. ADIT items related to labor and not in

Columns C & D are included in Column F

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

"normalization" rules will be included in ADIT-282

(Subject to Proration)

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

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

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			1					
		-						
Materials Reserve								
Other Deferred Debits		-						
Other Deletted Debits		_						
Pension Asset								
		-						
Regulatory Asset								
		-						
Regulatory Asset - Accrued Va	cation							
		-						
Regulatory Asset - FERC Trans	smission True-							
Renewable Energy Credits		-						
Renewable Energy Credits		_						
Unamortized Loss on Reacquir	ed Debt	-						
Chamerazea 2000 on readqui	ed Best	-						
Subtotal: ADIT-283 (Not Subj	ect to							
Proration)		-	-	-		-	-	
Less: ASC 740 ADIT Adjustme	nts excluded							
from rate base		-						
Less: ASC 740 ADIT Adjustme								
AFUDC Equityunamortized ITC Less: ASC 740 ADIT balances		-						
income tax regulatory assets /								
Less: OPEB related ADIT, Abo		-						
separately removed	ve ii not	_						
ospanatory romovou								
Total: ADIT-283 (Not Subject	to Proration)	-	-	-		-	-	
	•							
Wages & Salary Allocator							#DIV/0!	
Gross Plant Allocator						#DIV/0!		
Transmission Allocator				100	0.00%			
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 Prorati	on)	Total	Related	Related	Related	Related	Justification

Subtotal: ADIT-283 (Subject	to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustme	ents excluded						
from rate base							
Less: ASC 740 ADIT Adjustme							
AFUDC Equityunamortized ITO							
Less: ASC 740 ADIT balances							
income tax regulatory assets /							
Less: OPEB related ADIT, Abo	ove if not						
separately removed							
T / L ADIT 000 /0 L: // F							
Total: ADIT-283 (Subject to F	roration)	-	-	-	-	-	
	1						
Wages & Salary Allocator						#DIV/0!	
Gross Plant Allocator					#DIV/0!		
Transmission Allocator				100.00%			
Other Allocator			0.00%				
ADIT - Transmission		#DIV/0!	-	-	#DIV/0!	#DIV/0!	

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

Instructions for Account 283:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C
 2. ADIT items related only to Transmission
- are directly assigned to Column D
 3. ADIT items related to Plant and not in
- Columns C & D are included in Column E
- 4. ADIT items related to labor and not in
- Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are

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

(A)		(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
	. =		or	Transmission	Plant	Labor	
ADITC-255 (Unamortized Invest Credits)	ment Tax	Total	Other Related	Related	Related	Related	Justification
•							
Account No. 255 (Accum. Deferre Tax Credits)	d Investment						
Subtotal ADIT 255 (Form							
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)		_	_	_	_	_	
Less: Adjustment to rate base					-		
Total: ADIT-255		-	-	-	-	-	
Wages & Salary Allocator					//D.D. //O.I	#DIV/0!	
Net Gross Plant Allocator				400.000/	#DIV/0!		
Transmission Allocator			0.000/	100.00%			
Other Allocator Unamortized Investment			0.00%				
Tax Credit - Transmission		#DIV/0!	_	_	#DIV/0!	#DIV/0!	
	l .	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	l		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
(A)		(B)	(C)	(D)	(E)	(F)	(G)
\~;		(5)	Gas,	(5)	(-)	(' /	(5)
			Production,	Only			
			Distribution,		D		
			or Other	Transmission	Plant	Labor	
Investment Tax Credit Amortiza	tion	Total	Related	Related	Related	Related	Justification
Investment Tax Credit Amortizatio	n						

Subtotal: (Form No. 1 p. 266 & 267)		-	-	-	-	-	
Wages & Salary Allocator						#DIV/0!	
Net 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

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

Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
	<u> </u>	10141	Ttolutou	Holatou	Rolatou	Ttolatou
1	ADIT-190	-	-	-	-	-
2	ADIT-281	-	-	-	-	-
3	ADIT-282	-	-	-	-	-
4	ADIT-283	-	-	-	-	-
5	ADITC-255	-	-	-	-	-
6	Subtotal - Transmission ADIT	_	-	-	_	-
Line	Description	Total	_			
7	ADIT (Reacquired Debt)					

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

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

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



Distribution,

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

Proration)	ĺ	l _	-	l <u>-</u>	l <u>-</u>	1_	I
T Torucion,							
Less: ASC 740 ADIT Adjustments							
excluded from rate base		_		_	_	_	
Less: ASC 740 ADIT Adjustments		-	-	-	-	-	
related to AFUDC Equityunamortized							
ITC		_	_	_	_	_	
Less: ASC 740 ADIT balances relate	4	_	-	_	-	_	
to income tax regulatory assets /							
(liabilities)		_	_	_	_	_	
Less: OPEB related ADIT, Above if n	ot		-	_	_	-	
separately removed	01	_	_	_	_	_	
ocparatory removed		_		_			
Total: ADIT-190 (Not Subject to							
Proration)		_	_	_	l _	l _	
110.000							
Wages & Salary							
Allocator							
Gross Plant							
Allocator							
Transmission							
Allocator				100.00%			
Other Allocator			0.00%				
			0.007				
ADIT - Transmission		_	_	_	_	_	

(A)	(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
		or Other	Transmission	Plant	Labor	
ADIT-190 (Subject to Proration)	Total	Related	Related	Related	Related	Justification
Subtotal: ADIT-190 (Subject to						
Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments						
excluded from rate base						
Less: ASC 740 ADIT Adjustments						
related to AFUDC Equityunamortized						
ITC						
Less: ASC 740 ADIT balances related						
to income tax regulatory assets /						

(liabilities)								
Less: OPEB related ADI	T, Above if not							
separately removed								
Total: ADIT-190 (Subje	ct 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	Transmission	Plant	Labor	
		Other				
ADIT-190	Total	Related	Related	Related	Related	Justification
ADIT-190 (Not Subject						
to Proration)	-	-	-	-	-	
ADIT-190 (Subject to						
Proration)	-	-	-	-	-	
Total - FERC Form 1,						
Page 234	-	-	-	-	-	

Instructions for Account 190:

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

Transmission are directly assigned

to Column D

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

Column E

- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

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

DI 10 1	-10 100							
Plant Deferred Taxes - F	-AS 109							
Subtotal: ADIT-282 (Su	phiact to							
Proration)	ibject to		_	_	_	_	_	
Trotution								
Less: ASC 740 ADIT Ad	iustments							
excluded from rate base								
Less: ASC 740 ADIT Ad								
related to AFUDC Equity	/unamortized							
HTC	-							
Less: ASC 740 ADIT ba								
to income tax regulatory	assets /							
(liabilities)								
Less: OPEB related ADI	T, Above if not							
separately removed								
Total: ADIT-282 (Not S	ubject to							
Proration)			-	-	-	-	-	
Wages & Salary		\vdash						
Allocator								
Gross Plant		\vdash						
Allocator								
Transmission								
Allocator					100.00%			
Other Allocator				0.00%				
ADIT - Transmission			-	-	-	-	-	
							#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 - Pg. 277 (Form							
1-F filer: see note 7,							
below)	-	i	-	-	-	-	

Instructions for Account 282:

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

Transmission are directly assigned

- to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)
- 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

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

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excluded from rate base		-					
Less: ASC 740 ADIT Ad	justments						
related to AFUDC Equity	/unamortized						
ITC		-					
Less: ASC 740 ADIT bal	lances related						
to income tax regulatory	assets /						
(liabilities)		-					
Less: OPEB related ADI	T, Above if not						
separately removed		-					
Total: ADIT-283 (Not St	ubject to						
Proration)		-	-	-	-	-	
Wages & Salary							
Allocator							
Gross Plant							
Allocator							
Transmission							
Allocator				100.00%			
Other Allocator			0.00%				
ADIT - Transmission		-	-	-	-	-	

(A)		(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
			or Other	Transmission	Plant	Labor	
ADIT-283 (Subject to P	Proration)	Total	Related	Related	Related	Related	Justification
Subtotal: ADIT-283 (Su Proration)	ubject to	_	_	-	_	_	
Less: ASC 740 ADIT Ac	ljustments						
excluded from rate base							
Less: ASC 740 ADIT Ac							
related to AFUDC Equit	<u>y</u> unamortized						
ITC							
Less: ASC 740 ADIT balances related							
to income tax regulatory	/ assets /						
(liabilities) Less: OPEB related AD	IT Above if not						
	H, MUUVE II HUL						
separately removed							

Total: ADIT-283 (Subject to Proration)	-	-	-	-	-	
•						
Wages & Salary Allocator						
Gross Plant Allocator						
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	-	-	

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

Instructions for Account 283:

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

Transmission are directly assigned

to Column D

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

4. ADIT items related to labor and not in Columns C & D are included in

Column F

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

"normalization" rules will be included in ADIT-283

(Subject to Proration)

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

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution,	-			
ADITC-255 (Unamortized Investment		or Other	Transmission	Plant	Labor	
Tax Credits)	Total	Related	Related	Related	Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)	_					
myostmont rax oreato)						
Subtotal: ADIT-255						
(Form No. 1 p. 266 &						
267)	-	-	-	-	-	
Less: Adjustment to rate base				_		
Ecos. Najustinoni to rate base				_		
Total: ADIT-255	-	-	-	-	-	
Wages & Salary		+				
Allocator						
Net-Gross Plant						
Allocator Transmission						
Allocator			100.00%			
Other Allocator		0.00%				
Unamortized						
Investment Tax Credit -						
Transmission	_	_	_	_	_	
	l l					
(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution,	-			
		or Other	Transmission	Plant	Labor	
ADITC-255	Total	Related	Related	Related	Related	Justification
	- 2.0			,	,	
Investment Tax Credit Amortization						

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

END

Delmarva Power & Light Company

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

Rate	
Year =	

Federal Deficient / (Excess) Deferred Income Taxes

Deficient / (Excess)

	Taxes (Acce		ays in Period	d		Defici	ction - Prora ent / (Exces ctivity (Note	s) ADIT	Actual -	Proration of	Deficient / (Note B)	Excess) AD	T Activity
Line	(A) Month	Days Per Month	(C) Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
1 <u>2</u>	Deficient / (E ADIT Subject Proration Projected / A Activity	t to				[Insert Date] [Insert Date]		-	[Insert Date] [Insert Date]				-
2 3	January				50.00%	_	_	_	_		_	_	_
<u>-</u> <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%	-	-	-	-	-	-	-	-
98	July			_	50.00%	_	_	_	_	_	_	_	_

		Days in Period		Projection - Deficient / (E			eration of ess) ADIT	Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				ADIT Activity
		Excess) Accumulated come Taxes - Property 5. 282)										
2 <u>4</u> 3	Deficient / (Excess) AD Account 190				(Col. (H), Line 2 <u>2</u> 4 + Line 2 <u>3</u> 2)		-	(Col. (M), L Line 2 <u>3</u> 2)	_ine 2 <u>2</u> 4 +			-
2 <u>3</u> 2	Deficient / (Excess) ADIT				(Col. (H), Line 1 <u>4</u> 3		-	(Col. (M), Line 1 <u>4</u> 3)				-
2 <u>2</u> 4	Average Bala adjusted (no prorated) Prorated				([Col. (H), Line 1 <mark>87</mark> + Line 2 <u>1</u> 0] /2)		-	([Col. (M), Line 2 <u>1</u> 0] /				-
2 <u>1</u> 0	Ending Balar Deficient / (E ADIT				(Col. (H), Line 1 <u>9</u> 8 + Line <u>20</u> 19)		-	(Col. (M), L Line <u>20</u> 19)				-
1 <u>9</u> 8 20 19	Proration Ending Balar	nce - Deficient / IT Adjustment			(Note F)		-					- -
· = ·	Ending Balar	nce - Deficient / IT Not Subject to			[Insert Date]			[Insert Date]				
1 <u>8</u> 7	Beginning Ba Deficient / (E ADIT	alance -			(Col. (H), Line 1 <u>6</u> 5 + Line 1 <u>7</u> 6)		-	(Col. (M), L Line 1 <u>7</u> 6)	₋ine 1 <u>6</u> 5 +			-
1 <u>6</u> 5 1 <u>7</u> 6	Proration Beginning Ba	alance - Deficient / IT Adjustment			(Note F)		-	<u> </u>				-
_	Beginning Ba	alance - Deficient / IT Not Subject to			[Insert Date]			[Insert Date]				
1 <u>4</u> 6	Total (Sum of Lines 32 - 143)	-	- 30.00	70_	-	-		-	-	-	-	
1 <u>3</u> 2 1 <u>4</u> 3	er Decemb er		- 50.00 - 50.00		-	-	-	-	-	-	-	-
1 <u>2</u> 4	October Novemb		- 50.00	1%	-	-	-	-	-	-	-	-
1 <u>10</u> 0	Septemb er		- 50.00		-	-	-	-	-	-	-	-
<u>10</u> 9	August		- 50.00	1%		_	_		_	_	_	_

							Α	ctivity (Note	e A)					
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)
	Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
	2 <u>5</u> 4	Deficient / (E ADIT Subject Proration	t to				[Insert Date]		-	[Insert Date]				-
		Projected / A Activity	<u>ctual</u>				[Insert Date]			[Insert Date]				
	<u>26</u>													
[2 <u>7</u> 5	January				50.00%	-	-	-	-	-	-	-	-
	2 <u>8</u> 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 <u>2</u> 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	Septemb er				50.00%	-	-	-	-	-	-	-	-
	3 <u>6</u> 4	October Novemb				50.00%	-	-	-	-	-	-	-	-
	3 <u>7</u> 5	er Decemb				50.00%	-	-	-	-	-	-	-	-
	3 <u>8</u> 6	er Total (Sum				50.00%	-	-	-	-	-	-	-	-
	3 <u>9</u> 7	of Lines 2 <u>7</u> 5 - 3 <u>8</u> 6)	-				-	-		-	-	-	-	
	<u>4038</u> 4139	Beginning Ba (Excess) AD Proration Beginning Ba	IT Not Su	ıbject to			[Insert Date] (Note F)		-	[Insert Date]				-

	(Excess) AD	IT Adjust	ment			(Col. (H),		-					-
4 <u>2</u> 0	Beginning Backers Deficient / (EADIT					Line <u>4038</u> + Line <u>4139</u>)		-	(Col. (M), L Line <u>41</u> 39)	ine <u>40</u> 38 +			-
4 <u>3</u> 4	Ending Bala (Excess) AD Proration	IT Not Su	ubject to			[Insert Date]		-	[Insert Date]				-
4 <u>4</u> 2	Ending Bala (Excess) AD					(Note F)		-					-
4 <u>5</u> 3	Ending Balance - Deficient / (Excess) ADIT				(Col. (H), Line 4 <u>3</u> 4 + Line 4 <u>4</u> 2)		-	(Col. (M), L Line 4 <u>4</u> 2)	(Col. (M), Line 4 <u>3</u> 4 + Line 4 <u>4</u> 2)			-	
4 <u>6</u> 4	Average Bal adjusted (no prorated) Prorated					([Col. (H), Line 4 <u>2</u> 0 + Line 4 <u>5</u> 3] /2)		-	([Col. (M), l Line 4 <u>5</u> 3] /2				-
4 <u>7</u> 5	Deficient / (Excess) ADIT				(Col. (H), Line 3 <u>8</u> 6)		-	(Col. (M), Line 3 <mark>8</mark> 6)				-	
4 <u>8</u> 6	Deficient / (Excess) AI Account 28					(Col. (H), Line 4 <u>6</u> 4 + Line 4 <u>7</u> 5)		-	(Col. (M), L Line 4 <mark>75</mark>)	ine 4 <u>6</u> 4 +			-
	Deficient / (Deferred Ind (Account No	come Ta	Accumulated xes - Other	i									
		-	ays in Period	t		Defici	ction - Prora ent / (Exces ctivity (Note	s) ADIT	Actual -	Proration of	Deficient / ((Note B)	Excess) AD	T Activity
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	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)
4 <u>9</u> 7	ADIT Subject to Proration					[Insert Date]		-	[Insert Date]				-

<u>50</u>	Projected / Actual Activity			[Insert Date]			[Insert Date]				
<u>51</u> 48	January		50.00%	-	-	-	_	-	-	-	-
<u>52</u> 4 9	February		50.00%	-	-	-	-	-	-	-	-
5 <u>3</u> 0	March		50.00%	-	-	-	-	-	-	-	-
5 <u>4</u> 4	April		50.00%	-	-	-	-	-	-	-	-
5 <u>5</u> 2	May		50.00%	-	-	-	-	-	-	-	-
5 <u>6</u> 3	June		50.00%	-	-	-	-	-	-	-	-
5 <u>7</u> 4	July		50.00%	-	-	-	-	-	-	-	-
5 <u>8</u> 5	August		50.00%	-	-	-	-	-	-	-	-
5 <u>9</u> 6	Septemb er		50.00%	-	-	-	-	-	-	-	-
<u>60</u> 57	October		50.00%	-	-	-	-	-	-	-	-
<u>61</u> 58	Novemb er		50.00%	-	-	-	-	-	-	-	-
<u>62</u> 59	Decemb er		50.00%	-	-		-	-	-	-	<u>-</u>
6 <u>3</u> 0	Total (Sum of Lines <u>5148</u> - <u>6259</u>)			-	-		-	-	-	-	
6 <u>4</u> 4	(Excess) ADIT Proration			[Insert Date]		-	[Insert Date]				-
6 <u>5</u> 2	Beginning Bala (Excess) ADIT	nce - Deficient / Adjustment		(Note F)		-					-
6 <u>6</u> 3	Beginning Bala Deficient / (Exc ADIT	nce - ess)		(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> 1 +			-
6 <u>7</u> 4	Ending Balance (Excess) ADIT Proration	Not Subject to		[Insert Date]		-	[Insert Date]				-
6 <u>8</u> 5	Ending Balance (Excess) ADIT	Adjustment		(Note F)		-		ino 674 :			-
6 <u>9</u> 6	Ending Balance Deficient / (Exc	ess)		(Col. (H), Line 6 <u>7</u> 4		-	(Col. (M), L Line 6 <u>8</u> 5)	.irie 0 <u>/</u> 4 +			-

	ADIT	+ Line 6 <u>8</u> 5)		
	Average Balance as	([Col. (H), Line 6 <u>6</u> 3 +	(ICal (M) Lina 662 L	-
<u>70</u> 67	adjusted (non- prorated)	Line 6 <u>9</u> 6] /2)	([Col. (M), Line 6 <u>6</u> 3 + Line 6 <u>9</u> 6] /2)	
	Prorated	,	o <u>_</u> ,	
	Deficient /	(Col. (H),	(Col. (M),	
	(Excess)	Line -	Line <u>62</u> 59	-
6 <u>71</u> 8	ADIT	<u>62</u> 59))	
		(Col. (H),		
	Deficient /	Line		
	(Excess) ADIT -	<u>70</u> 67 +		
	Account 283	Line -	(Col. (M), Line 67 <u>0</u> +	-
<u>72</u> 69		<u>71</u> 68)	Line <u>71</u> 68)	

	Unamortized Defici	ent / (Excess) ADIT -	Federal	Unamortized Deficien	nt / (Excess) AF	DIT -
	(Projected)		. 000101	Federal (Actual)	(=,,0000,711=	
	(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	\$
7 <u>3</u> 0	190	2 <u>4</u> 3)	-	190	2 <u>4</u> 3)	-
		(Col.			(Col.	
	ADIT -	(H), Line		ADIT -	(M), Line	
7 <u>4</u> 4	282	4 <u>8</u> 6)	-	282	4 <u>8</u> 6)	-
		(Col.			(Col.	
	ADIT -	(H), Line		ADIT -	(M), Line	
7 <u>5</u> 2	283	<u>7269)</u>	-	283	<u>7269)</u>	-
76 3	Unamortized Deficient / (Excess) ADIT - Federal	(Entered in ATT H-9A, Line 41a)	\$	Unamortized Deficient / (Excess) ADIT - Federal	(Entered in ATT H-9A, Line 41a)	\$

State Deficient / (Excess) Deferred Income Taxes

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

	D	ays in Period	i	
(A)	(B)	(C)	(D)	(E)

Defici	ction - Prora ent / (Exces ctivity (Note	s) ADIT
(F)	(G)	(H)

Actual - I	Proration of	Deficient / (Note B)	Excess) ADI	T Activity
(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)
7 <u>7</u> 4 <u>78</u>	Deficient / (E ADIT Subjec Proration <u>Projected / A</u> <u>Activity</u>	t to				[Insert Date]		-	[Insert Date] [Insert Date]				-
705	January				50.00%								
7 <u>9</u> 5 <u>80</u> 76	February				50.00%	_	_	_		_	_	_	_
<u>81</u> 77	March				50.00%	_	_	<u>-</u>	_	_	-	<u>-</u>	-
<u>82</u> 78	April				50.00%	_	-	-	_	_	-	-	_
— <u>83</u> 79	May				50.00%	-	-	_	_	_	_	_	_
8 <u>4</u> 0	June				50.00%	-	-	-	_	-	-	-	-
8 <u>5</u> 4	July				50.00%	-	-	-	-	-	-	-	-
8 <u>6</u> 2	August				50.00%	-	-	-	-	-	-	-	-
8 <u>7</u> 3	Septemb er				50.00%	-	-	-	-	-	-	-	-
8 <u>8</u> 4	October				50.00%	-	-	-	-	-	-	-	-
8 <u>9</u> 5	Novemb er				50.00%	-	-	-	-	-	-	-	-
<u>90</u> 86	Decemb er				50.00%	-	-	-	_	-	-	-	
<u>91</u> 87	Total (Sum of Lines 7 <u>9</u> 5 - <u>90</u> 86)	-				-	-		-	-	-	-	
0200	Beginning Ba (Excess) AD Proration	alance - I IT Not Su	Deficient / ubject to			[Insert Date]		-	[Insert Date]				-
<u>92</u> 88	Proration Beginning Balance - Deficient / (Excess) ADIT Adjustment												
<u>93</u> 89 <u>94</u> 90	(Excess) AD Beginning Ba	-	ıneni			(Note F) (Col. (H),		-	(Col. (M), L	ine <u>92</u> 88 +			-

	Deficient / (Excess) ADIT					Line <u>92</u> 88 + Line <u>93</u> 89)		-	Line <u>93</u> 89)				-	
9 <u>5</u> 4 9 <u>6</u> 2	Ending Bala (Excess) AD Proration Ending Bala (Excess) AD	ibject to			[Insert Date] (Note F) (Col. (H),		-	[Insert Date]		-				
9 <u>7</u> 3	Ending Balance - Deficient / (Excess) ADIT					Line 9 <u>5</u> 4 + Line 9 <u>6</u> 2)		-	(Col. (M), L Line 9 <u>6</u> 2)	(Col. (M), Line 9 <u>5</u> 4 + Line 9 <u>6</u> 2)				
9 <u>8</u> 4	Average Balance as adjusted (non-prorated) Prorated					([Col. (H), Line 9 <u>40</u> + Line 9 <u>7</u> 3] /2)		-		([Col. (M), Line 9 <u>4</u> 0 + Line 9 <u>7</u> 3] /2)				
9 <u>9</u> 5	Deficient / (Excess) ADIT				(Col. (H), Line <u>90</u> 86)		-	(Col. (M), Line <u>90</u> 86)						
<u>100</u> 96	Deficient / (Excess) AI Account 19				(Col. (H), Line 9 <u>8</u> 4 + Line 9 <u>9</u> 5)		-	(Col. (M), L Line 9 <u>9</u> 5)	<u>-</u>					
	Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 282)													
	,	ays in Period	d		Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - I	T Activity					
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)	
97 101 102	Deficient / (Excess) ADIT Subject to Proration Projected / Actual Activity							-	[Insert Date]				-	

98 103	January		50.00%	-	-	-	-	-	-	-	-
99 104	February		50.00%	-	-	-	-	-	-	-	-
10 <u>5</u> 0	March		50.00%	-	-	-	-	-	-	-	-
10 <u>6</u> 4	April		50.00%	-	-	-	-	-	-	-	-
10 <u>7</u> 2	May		50.00%	-	-	-	-	-	-	-	-
10 <u>8</u> 3	June		50.00%	-	-	-	-	-	-	-	-
10 <u>9</u> 4	July		50.00%	-	-	-	-	-	-	-	-
1 <u>10</u> 05	August		50.00%	-	-	-	-	-	-	-	-
1 <u>11</u> 06	Septemb er		50.00%	-	-	-	-	-	-	-	-
1 <u>12</u> 07	October		50.00%	-	-	-	-	-	-	-	-
1 <u>13</u> 08	Novemb er		50.00%	-	-	-	-	-	-	-	-
1 <u>14</u> 09	Decemb er		50.00%	-	-		-	-	-	-	
11 <u>5</u> 0	Total (Sum of Lines <u>10398</u> - 1 <u>1409</u>)	-		-	-		-	-	-	-	
11 <u>6</u> 4 11 <u>7</u> 2	(Excess) AD Proration Beginning Ba	alance - Deficient / IT Not Subject to alance - Deficient / IT Adjustment		[Insert Date] (Note F)		-	[Insert Date]				-
11 <u>8</u> 3	Beginning Ba Deficient / (E ADIT	Beginning Balance - Deficient / (Excess)				-	(Col. (M), L Line 11 <u>7</u> 2)	-			
11 <u>9</u> 4 1 <u>20</u> 4 5	(Excess) AD Proration Ending Balar	nce - Deficient / IT Not Subject to nce - Deficient / IT Adjustment		[Insert Date] (Note F)		-	[Insert Date]				-
1 <u>21</u> 46	Ending Balar	Ending Balance - Deficient / (Excess)				-	(Col. (M), L Line 1 <u>20</u> 15				-

						1 <u>20</u> 15)							
1 <u>22</u> 17	Average Bal adjusted (no prorated)					([Col. (H), I + Line 1 <u>21</u>		-	([Col. (M), Line 1 <u>21</u> 16	Line 11 <mark>83</mark> + 5] /2)			-
1 <u>23</u> 48	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 1 <u>14</u> 09)		-	(Col. (M), Line 1 <u>14</u> 09)				-
1 <u>24</u> 19	Deficient / (Excess) AI Account 28					(Col. (H), Line 1 <u>22</u> 17 + Line 1 <u>23</u> 18)		-	(Col. (M), L + Line 1 <u>23</u>				-
	Deficient / (Deferred Ind (Account No	come Ta	Accumulated xes - Other	d									
		D	ays in Period	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)	(1)	(J)	(K)	(L)	(M) Preserved
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
12 <u>5</u> 0	ADIT Subject to Proration Projected / Actual					[Insert Date]		-	[Insert Date]				-
<u>126</u>	<u>Activity</u>					Date]			<u>Date</u>]				
12 <u>7</u> 4	January				50.00%	-	-	-	_	-	-	-	-
12 <u>8</u> 2	February				50.00%	-	-	-	-	-	-	-	-
12 <u>9</u> 3	March				50.00%	-	-	-	-	-	-	-	-
1 <u>30</u> 24	April				50.00%	-	-	-	-	-	-	-	-
1 <u>3125</u>	May				50.00%	-	-	-	-	-	-	-	-
1 <u>3226</u>	June				50.00%	-	-	-	-	-	_	_	-

1 <u>33</u> 27	July		50.00%	-	-	-	-	-	-	-	-
1 <u>34</u> 28	August		50.00%	-	-	-	-	-	-	-	-
1 <u>35</u> 29	Septemb er		50.00%	-	-	-	-	-	-	-	-
13 <u>6</u> 0	October		50.00%	-	-	-	-	-	-	-	-
13 <u>7</u> 4	Novemb er		50.00%	-	-	-	-	-	-	-	-
13 <u>8</u> 2	Decemb er		50.00%	-	-		-	-	-	-	
13 <u>9</u> 3	Total (Sum of Lines 12 <u>7</u> 4 - 13 <u>8</u> 2)	-		-	-		-	-	-	-	
1 <u>40</u> 34	(Excess) AD Proration	alance - Deficient / IT Not Subject to		[Insert Date]		-	[Insert Date]				-
1 <u>41</u> 35		alance - Deficient / IT Adjustment		(Note F)		_					-
1 <u>42</u> 36	Beginning Ba Deficient / (E ADIT			(Col. (H), Line 1 <u>40</u> 34 + Line 1 <u>41</u> 35)		-	(Col. (M), L + Line 1 <u>41</u> 2				
1 <u>43</u> 37 1 <u>44</u> 38	(Excess) AD Proration Ending Bala	nce - Deficient / IT Not Subject to nce - Deficient / IT Adjustment		[Insert Date] (Note F)		-	[Insert Date]				-
1 <u>45</u> 39	Ending Bala Deficient / (E ADIT	nce -		(Col. (H), Line 137 <u>143</u> + Line 1 <u>44</u> 38)		-	(Col. (M), L + Line 1 <u>44</u> 3	ine 1 <u>4337 88</u>)			-
14 <u>6</u> 0	Average Bal adjusted (no prorated) Prorated			([Col. (H), I + Line 1 <u>45</u>	Line 1 <u>42</u> 36 39] /2)	-	([Col. (M), L + Line 1 <u>45</u> 2				-
14 <u>7</u> 4	Deficient / (Excess) ADIT			(Col. (H), Line 13832) (Col. (H),		-	(Col. (M), Line 13 <u>8</u> 2)				-
14 <u>8</u> 2	Deficient / (Excess) AI Account 28			Line 14 <u>6</u> 0 + Line 14 <u>7</u> 4)		-	(Col. (M), L Line 14 <u>7</u> 4)	ine 14 <u>6</u> 0 +			-

	Unamortized Defici (Projected)	ent / (Excess) ADIT -	State	Unamortized Deficient / (Excess) ADIT - Sta (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	\$		
14 <u>9</u> 3	190	<u>100</u> 96)	-	190	<u>100</u> 96)	-		
		(Col.			(Col.			
	ADIT -	(H), Line		ADIT -	(M), Line			
1 <u>50</u> 44	282	1 <u>24</u> 1 9)	-	282	1 <u>24</u> 19)	-		
		(Col.			(Col.			
	ADIT -	(H), Line		ADIT -	(M), Line			
1 <u>51</u> 4 5	283	14 <u>8</u> 2)	-	283	14 <u>8</u> 2)	-		
45040	Unamortized Deficient / (Excess) ADIT -	(Entered in ATT	\$	Unamortized Deficient / (Excess)	(Entered in ATT H-9A,	\$		
1 <u>52</u> 4 6	State	H-9A, Line 41b)		ADIT - State	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".





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.

Note

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

projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly deficient / (excess) ADIT activity is an increase and actual monthly deficient / (excess) ADIT activity is a decrease, 50 percent of the actual monthly deficient / (excess) ADIT activity will be used. Likewise, when projected monthly deficient / (excess) ADIT activity is a decrease and actual monthly deficient / (excess) ADIT activity is an increase, 50 percent of actual monthly deficient / (excess) ADIT activity will be used. This section is used to calculate deficient / (excess) ADIT activity in the true-up adjustment only. For deficient / (excess) accumulated deferred income taxes subject to the normalization requirements, actual activity for months prior to the future portion of the test period is averaged rather than prorated. Column (J) is the difference between projected monthly and actual monthly activity (Column (I) minus Column (F)). Specifically, if projected and actual activity are both positive, a negative in Column (J) represents over-projection (amount of projected activity that did not occur) and a positive in Column (J) represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column (J) represents 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-projected, enter the amount from Column (G) and complete Column (L)). In other situations, enter zero.
- Column (L) applies when (1) Column (J) is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column (J). In other situations, enter zero.
- This section is reserved for adjustments necessary to comply with the IRS normalization rules. HRS normalization adjustment

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

			Tax Cuts and Jobs Act of 2017				
	(A)	(B)	(C)	(D)	(E) [Insert	(F)	(G) [Insert
L ine	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	December 31, 2017 ADIT Deficient / (Excess)	Date] December 31, 2017 BOY Balance	Current Year Amortiza tion	Date] December 31, 2018 EOY Balance
1	Unprotected Non-Property						
2 3 4 5	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note A) (Note A) (Note A) (Note A)	4 Years 4 Years 4 Years 4 Years				
6	Subtotal - Deficient / (Excess) ADIT			<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
7	Unprotected Property						
8 9 10 11	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note A) (Note A) (Note A) (Note A)	5 Years 5 Years 5 Years 5 Years				
12	Subtotal - Deficient / (Excess) ADIT			<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
13	Protected Property						
14 15 16 17	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note A) (Note A) (Note A) (Note A)	ARAM ARAM ARAM ARAM				
18	Subtotal - Deficient / (Excess) ADIT			<u> </u>	<u> </u>	<u> </u>	<u>\$</u>

19	Total - Deficient / (Excess) ADIT			<u>\$</u>	\$	<u>\$</u>	\$
			Tax Reform Act of 1986				
	(A)	(B)	(C)	(D)	(E) [Insert Date]	(F)	(G) [Insert Date]
L ine	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	September 30, 2018 ADIT Deficient / (Excess)	September 30, 2018 BOY Balance	Current Year Amortiza tion	December 31, 2018 EOY Balance
20	Protected Property					 -	
21 22 23 24	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note B) (Note B) (Note B)	ARAM ARAM ARAM ARAM				
25	Subtotal - Deficient / (Excess) ADIT			<u> </u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
26	Total - Deficient / (Excess) ADIT			<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
		Total Feder	ral Deficient / (Excess) Deferred Inc	ome Taxes			
	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>
<u>Lin</u> <u>e</u>	Deficient / (Excess) Deferred Income Taxes	<u>Notes</u>	Amortization Fixed Period		[Insert Date]	<u>Current</u> <u>Year</u> <u>Amortiza</u> <u>tion</u>	[Insert Date]
				ADIT Deficient / (Excess)	BOY Balance		EOY Balance
27 28 7 29 8 30 29 31	<u>ADIT - 190</u> ADIT - 281 ADIT - 282						
<u>0</u>	<u>ADIT - 283</u>						

32 <u>4</u>	SubtTotal - Deficient / (Excess) ADIT			<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
33 34 35 36 37	<u>Unprotected Property</u> <u>ADIT - 190</u> <u>ADIT - 281</u> <u>ADIT - 282</u> <u>ADIT - 283</u>						
<u>38</u>	Subtotal - Deficient / (Excess) ADIT			<u> </u>	<u>\$</u>	<u> </u>	<u> </u>
39 40 41 42 43	Protected Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283						
<u>44</u>	Subtotal - Deficient / (Excess) ADIT			<u> </u>	<u>\$</u>	<u>\$</u>	<u> </u>
<u>45</u>	Total - Deficient / (Excess) ADIT			<u>\$</u>	\$	\$	<u>\$</u>
			Total Federal Deficient / (Excess) Deferred Income				
	(A)	(B)		(D)	(E) [Insert Date]	(F)	(G) [Insert Date]
L	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(Excess) Deferred Income Taxes	(D) ADIT Deficient / (Excess)	(E) [Insert Date] Blended Dates BOY Balance	(F) Current Year Amortiza tion	(G) [Insert Date] December 31, 2018 EOY Balance
	Deficient / (Excess)		(Excess) Deferred Income Taxes (C) Amortization	ADIT Deficient /	[Insert Date] Blended Dates BOY	Current Year Amortiza	[Insert Date] December 31, 2018
	Deficient / (Excess) Deferred Income Taxes		(Excess) Deferred Income Taxes (C) Amortization	ADIT Deficient /	[Insert Date] Blended Dates BOY	Current Year Amortiza	[Insert Date] December 31, 2018
	Deficient / (Excess) Deferred Income Taxes ADIT - 190		(Excess) Deferred Income Taxes (C) Amortization	ADIT Deficient /	[Insert Date] Blended Dates BOY	Current Year Amortiza	[Insert Date] December 31, 2018
L ine 46 27 24 78 48 29 49 30	Deficient / (Excess) Deferred Income Taxes ADIT - 190 ADIT - 281		(Excess) Deferred Income Taxes (C) Amortization	ADIT Deficient /	[Insert Date] Blended Dates BOY	Current Year Amortiza	[Insert Date] December 31, 2018
	ADIT - 281 ADIT - 282		(Excess) Deferred Income Taxes (C) Amortization Fixed Period	ADIT Deficient /	[Insert Date] Blended Dates BOY	Current Year Amortiza	[Insert Date] December 31, 2018

22		line 420h					
32		Line 132b					
<u>52</u> 33	Regulatory Asset / (Liability)			<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
		Federa	al Income Tax Regulatory Asset / (Lial	bility)			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
					[Insert		D [Insert
Lin	Regulatory Assets /				Date] Blended		Date]
e	(Liabilities)	Notes		ADIT	Dates	Current	31, 2018
				Deficient / (Excess)	ВОУ	Year Amortiza	EOY
		-			<u>Balance</u>	tion	Balance
53 34 53 45	Account 182.3 (Other Regulatory Assets)						
<u>5</u> 3 45	Account 254 (Other Regulatory Liabilities)						
E E	Total - Transmission						
<u>55</u> 36	Regulatory Asset / (Liability)			<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
		State [Deficient / (Excess) Deferred Income T	Гахеѕ			
			State Tax Rate Change				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	(~)	(5)	(0)	(5)	[Insert Date] September	(.)	[Insert Date] December
L	Deficient / (Excess)	Notes	Amortization		September 30, 2018	Current	December 31, 2018
ine	Deferred Income Taxes	110100	Fixed Period	ADIT Deficient /	BOY	Year Amortiza	EOY
				(Excess)	Balance	tion	Balance
<u>56</u> 37	Unprotected Non-Property	-					
<u>57</u> 38	ADIT - 190	(Note C)	4 Years	\$ -	\$ -	\$	\$
57 38 58 39 59 40	ADIT - 281	(Note C)	4 Years	-	-	-	-
<u>59</u> 4 0	ADIT - 282	(Note C)	4 Years	-	-	-	-
		*					

	60 41	ADIT - 283	(Note C)		4 Years	-			-	
	<u>61</u> 4 2	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$	
	<u>62</u> 4 3	Unprotected Property								
	<u>63</u> 44	ADIT - 190	(Note C)		5 Years	\$ -	\$ -	\$ -	\$ -	
	<u>64</u> 45 <u>65</u> 4 6	ADIT - 281	(Note C)		5 Years	-	-	-	-	
	<u>05</u> 4 6 66	ADIT - 282	(Note C)		5 Years	-	-	-	-	
	<u>66</u> 4 7	ADIT - 283	(Note C)		5 Years	-	-	-	-	
	<u>67</u> 48	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$	
	<u>68</u> 4 9	Protected Property								
	<u>69</u> 50 70	ADIT - 190	(Note C)		NA	\$ -	-	-	-	
	<u>70</u> 51 7 <u>1</u> 52	ADIT - 281	(Note C)		NA	-	-	-	-	
	52 7 <u>2</u> 53	ADIT - 282	(Note C)		NA	-	-	-	-	
•		ADIT - 283	(Note C)		NA	-	-		-	
	73 54	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -	
	<u>74</u> 55	Total - Deficient / (Excess) ADIT				\$ <u>-</u>	\$ -	\$ -	\$ -	
				-	Total State Deficient / (Excess)					
	(A)		(B)	(C)	Deferred Income Taxes	<u>(D)</u>	<u>(E)</u>	(F)	(G)	
<u>Li</u> <u>n</u> <u>e</u>	Deficient / (Excess) Deferred Income Taxes		No tes	(C) Amorti zation Fixed Period		_	<u>[Insert</u> <u>Date]</u>	Curren t Year Amorti	[Insert Date]	
		_		<u>Pellod</u>		ADIT Deficient / (Excess)	BOY Balan ce	<u>zation</u> <u> </u> !	EOY Balan ce	
<u>75</u>	Unprotected Non- Property	_				1200001	_ <u>===</u>		==	
<u>76</u>	<u>ADIT - 190</u>									

77 78 79	ADIT - 281 ADIT - 282 ADIT - 283				
<u>80</u>	Subtotal - Deficient / (Excess) ADIT	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>81</u>	Unprotected Property				
82 83 84 85	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283				
<u>86</u>	Subtotal - Deficient / (Excess) ADIT	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>87</u>	Protected Property				
88 89 90 91	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283				
<u>92</u>	Subtotal - Deficient / (Excess) ADIT Total - Deficient /	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>93</u>	(Excess) ADIT	<u>\$</u>	\$	\$	<u>\$</u>

				Total State Deficient / (Excess) Deferred Income Taxes										
(F)	(G)	(F)	(E)	(D)	(C)	(B)	(A)							
	(F) Current		(E)	(D)	(C) Amortization	(B) Notes	(A) Deficient / (Excess)	L						

ine	Deferred Income Taxes		Fixed Period		<u>Date]</u> Blended Dates	Year Amortiza tion	Date] December 31, 2018
				ADIT Deficient / (Excess)	BOY Balance		EOY Balance
94 56 95 57 96 58 97 59	ADIT - 190			(LACESS)	Dalarice		Dalance
57 96	ADIT - 281						
30 58 97	ADIT - 282						
91 59	ADIT - 283						
98 60	Total - Deficient / (Excess) ADIT	Col G entered in ATT	H-1A, Line 41b				
61 <u>99</u>	Tax Gross-Up Factor	Att. H-3D, Line 132b		1.00	1.00	1.00	1.00
62 10 0	Regulatory Asset / (Liability)						
		State I	ncome Tax Regulatory Asset / (Liab	ility)			
	(A)				(E)	(E)	(6)
Lin e	(A) Regulatory Assets / (Liabilities)	(B) Notes	(C)	(D) ADIT	(E) [Insert Date] Blended Dates	(F)	[Insert Date] December 31, 2018
				Deficient / (Excess)	BOY Balance	Year Amortiza tion	EOY Balance
63 10 1 64 10 2	Account 182.3 (Other Regulatory Assets) Account 254 (Other						
2 65 10 3	Regulatory Liabilities) Total - Transmission Regulatory Asset /						

	Federal and Sta	te Income Tax Regulator	y Asset / (Liability) related to De	ficient / (Excess) Deferred Ind	come Taxes		
	(A)	(B)	(C)	(D)	(E) [Insert Date]	(F)	(G) [Insert Date] December
Lin e	Regulatory Assets / (Liabilities)	Notes		ADIT	Blended Dates	Current	December 31, 2018
				Deficient / (Excess)	BOY Balance	Year Amortiza tion	EOY Balance
66 10 4 67	Account 182.3 (Other Regulatory Assets)						
10 5	Account 254 (Other Regulatory Liabilities)						
68 10 6	Total - Transmission Regulatory Asset / (Liability)						

Instructions

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

Note

S

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

The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

Tax Cuts and Jobs Act of 2017

	ADIT - Pre Rate Change (December 31, 2017)																					
				ADIT - Pr	e Rate Char	nge (De	ecember 31	, 2017)	ADIT - P	ost Rate C	Change	(December	31, 2017)			Deficient / (Exce	ess) Deferred Inc	come Taxes (Dec	ember 31, 2017)			
Line	Detailed Description	Description	Category	Federal Gross Timing Difference	Federal ADIT @ 35% (E) = (D) *	State ADIT	FIT on SIT (G) = (F) *	Total ADIT (H) = (E) +	Federal Gross Timing Difference	Federal ADIT @ 21% (J) = (I) *	State ADIT	FIT on SIT (L) = (K) *	Total ADIT (M) = (J) +	Rate Change Deferred Tax Impact (N) = (H) -	Non- Recoverable	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance (Q) = (N) -	Jurisdiction Allocator	Electric Transmission	Allocator (Note B)	Transmission Allocated Deficient / (Excess) ADIT Balance	FERC Account
	(A)	(B)	(C)	(D)	35%	(F)	35%	(F) + (G)	(I)	21%	(K)	21%	(K) + (L)	(M) - (H) -	(O)	(P)	(O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)
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											_		Protected Property	\$ -		\$
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Unprotected Property

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

Instructions

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

Noto

- 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.

END

Delmarva Power & Light Company

Attachment 2 - Taxes Other Than Income Worksheet



2	2

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

25 Difference

Criteria for Allocation:

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

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Delmarva Power & Light Company

Attachment 3 - Revenue Credit Workpaper

	Account 454 - Rent from Electric Property		Total Amount	Allocation Factor	Allocation %	Total Amount Included In Rates
1	Rent from Electric Property - Transmission Related (Note 3)			Transmission	100%	\$
	Total Rent Revenues	(C 1 in a z 4)	Φ.	Transmission	10070	\$
2	Total Rent Revenues	(Sum Lines 1)	\$ -			-
	Account 456 - Other Electric Revenues (Note 1)					
3 4	Schedule 1A Net revenues associated with Network Integration Transmission Service (NITS) for which			Transmission	100%	\$
5	the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 34) Point to Point Service revenues for which the load is not included in the divisor received by T 34)	ransmission Owner (Note		Transmission Transmission	100% 100%	\$ - \$
6	PJM Transitional Revenue Neutrality (Note 1)			Transmission	100%	\$ -
7	PJM Transitional Market Expansion (Note 1)			Transmission	100%	\$ - \$
8	Professional Services (Note 3)			Transmission	100%	- \$
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)			Transmission	100%	-
10 11 11a	Rent or Attachment Fees associated with Transmission Facilities (Note 3) Affiliate Credits Miscellaneous Credits (Attachment 5)			Transmission Wages and Salaries Various	100% #DIV/0!	\$ - #DIV/0! #DIV/0!
12	Gross-Shared Revenues (Attachment 3a) Credits	(Sum Lines 2-11)	\$ -	Transmission	100%	#DIV/0!
13	Less line 18g		\$	-Transmission	100%	-
1 <u>3</u> 4	GrossTotal Revenue Credits	(Sum Lines 2-12)	<u>#DIV/0!</u>			#DIV/0!

Revenue Adjustment to determine Revenue Credit

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

- Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- 167 Note 3: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and 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.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-ofway property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance. high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 18a - 18g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).

18a Revenues included in lines 1-11 which are subject to 50/50 sharing.

18b

19

Costs associated with revenues in line 18a

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

1720 Amount offset in line 4 above

1821 Total Account 454, 456 and 456.1

1922 Note 34: SECA revenues booked in Account 447.

	\$
ttachment 5 - Cost Support	\$
	

<u>Delmarva Power & Light Company</u> <u>Attachment 3a – Revenue Credit Workpaper</u>

<u>Ln</u>	<u>Item</u>		Revenue Category 1	Revenue Category 2	Revenue Category 3	<u>Revenue</u> <u>Category 4</u>	Revenue Category 5
1	Incremental Expenses						
<u>2</u>	Functionalized Operating Expenses						
<u>3</u>	Functionalized Taxes Other Than Income Taxes	<u>+</u>	<u>-</u> _	<u>-</u>			<u> </u>
<u>4</u>	Total Functionalized Expenses		<u>-</u>	<u> </u>	<u> </u>	<u> </u>	
<u>5</u>	Functional Allocator	×	1.0000	1.0000	1.0000	1.0000	1.0000
<u>6</u>	Allocated Functional Expenses			_	_	_	_
<u>7</u>	Administrative & General Expenses (Labor)						
<u>8</u>	<u>Labor-related Taxes Other Than Income Taxes</u>	<u>+</u>	<u> </u>	<u>-</u>		<u>-</u>	<u> </u>
<u>9</u>	Total Labor-related Expenses		_	<u>-</u>	. <u></u> -	. <u> </u>	_
<u>10</u>	Wages and Salaries Allocator	<u>×</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>
<u>11</u>	Allocated Labor-related Expenses		#DIV/0!	<u>#DIV/0!</u>	#DIV/0!	#DIV/0!	<u>#DIV/0!</u>
<u>12</u>	Property Insurance						
<u>13</u>	Plant-related Taxes Other Than Income Taxes	<u>+</u>					
<u>14</u>	Total Plant-related Expenses		_	_			
<u>15</u>	Gross Plant Allocator	×	<u>#DIV/0!</u>	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<u>16</u>	Allocated Plant-related Expenses		#DIV/0!	<u>#DIV/0!</u>	#DIV/0!	#DIV/0!	<u>#DIV/0!</u>
<u>17</u>	Customer Incremental Expenses (Ln 6 + Ln 11 + Ln 16)		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<u>18</u>	Gross Revenues		_				<u> </u>
<u>19</u>	Total Non-Recovered Expenses		<u>-</u> _				<u></u>
<u>20</u>	Total Recovered Expenses (Ln 4 + Ln 9 + Ln 14)	<u>=</u> _					
<u>21</u>	Pre-tax Net Revenue for Sharing (minimum of zero)			<u>-</u>	<u>-</u>	_	_
<u>22</u>	<u>Utility Pre-Tax Allocation Factor</u>	<u>×</u>	0.5000	0.5000	0.5000	0.5000	0.5000
<u>23</u>	Pre-Tax Utility Allocation (Ln 21 × Ln 22)		_	_	<u>-</u>	_	_
<u>24</u>	Composite Tax Rate	<u>×</u>					
<u>25</u>	State and Federal Income Taxes (Ln 23 × Ln 24)			_	_	_	_
<u>26</u>	Customer Net Revenue Share (Ln 21 – Ln 23)		_	_	_	_	_
<u>27</u>	Minimum Customer Revenue Credit (Ln 17)	<u>+</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	#DIV/0!

<u>28</u>	Total Customer Revenue Credit (Ln 26 + Ln 27)	#DIV/0!	#DIV/0!	#DIV/0!	<u>#DIV/0!</u>	#DIV/0!
<u>29</u>	Sum of Customer Credits (Sum of Ln 28)	<u>#DIV/0!</u>				
<u>30</u>	Post-Tax Utility Share (Ln 21 – Ln 25 – Ln 26)	=	-	-	_	_
<u>31</u>	Sum of Utility Share (Sum of Ln 30)					
32 33 34 35 36	Federal Tax Rate State Tax Rate Percent of FIT deductible for SIT Composite Tax Rate Customer % of Post-tax Revenues		= <u>FIT</u> = <u>SIT</u> = <u>p</u> = <u>CTR = 1 - ((1-SIT)</u> = <u>CUSTP</u>	*)*(1-FIT))/(1-(SIT*)	<u>FIT*p))</u>	
37 38	Customer to Utility Post-tax Ratio Utility Pre-Tax Allocation Factor	1.0000 0.5000	= CUSTR = 1/((1-CUSTR-(CT)			
39 40 41	Functional Allocator Wages and Salaries Allocator Gross Plant Allocator	1.0000 #DIV/0! #DIV/0!	= <u>FA</u> = <u>WS</u> = <u>GP</u>			

Notes

Revenue Categories are those defined in *Pacific Gas & Electric Company*, 90 FERC ¶ 61,314 and *Pacific Gas & Electric Company*, 121 FERC ¶ 61,174: (1) right-of-way leases and lease for space on transmission facilities for telecommunications or to provide outdoor lighting or advertising; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming; grazing; nurseries; outdoor lighting; outdoor advertising; storage facilities (vehicle, material, container, and self-storage); environmental mitigation; parks and recreation; private recreation; specialized usage and other compatible uses; and opportunities to sell or trade oil, mineral, and excess water rights; (4) licenses of intellectual property and other propriety software developed by the utility or for the utility by a third party to interested parties relating to its transmission function; and (5) transmission maintenance and consulting services, including transformer repairs, rentals, and sales; transmission system engineering, planning, training, and environmental consulting; and marketing services for third-party owned poles.

^{2 &}quot;Total Non-Recovered Expenses" are incremental expenses that are recorded to FERC Accounts that are not included for recovery in the formula rate template.

Delmarva Power & Light 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 (Line 127 + Line 138)

B 100 Basis Point increase in ROE 1.00%

Return Calc	ulation				
59	Rate Base			(Line 39 + 58)	-
	Long Term Interest				
100	Long Term Interest			p117.62c through 67c	0
101	Less LTD Interest on Secu	ritization Bonds		Attachment 8	0
102	Long Term Interest			"(Line 100 - line 101)"	0
103	Preferred Dividends		enter positive	p118.29c	_
	Common Stock				
104	Proprietary Capital			p112.16c	0
105	Less Preferred Stock		enter negative	(Line 114)	0
106	Less Account 216.1		enter negative	p112.12c	0
107	Common Stock			(Sum Lines 104 to 106)	0
	Capitalization				
108	Long Term Debt			p112.17c through 21c	0
109	Less Loss on Reacquired	Debt	enter negative	p111.81c	0
110	Plus Gain on Reacquired	Debt	enter positive	p113.61c	0
111	Less ADIT associated wit	h Gain or Loss	enter negative	Attachment 1	0
112	Less LTD on Securitization	on Bonds	enter negative	Attachment 8	0
113	Total Long Term Debt			(Sum Lines 108 to 112)	0
114	Preferred Stock			p112.3c	0
115	Common Stock			(Line 107)	0
116	Total Capitalization			(Sum Lines 113 to 115)	0
117	Debt %	Total Long Term Debt		(Line 11108 / (108+114+115))3 / 116)	0%
118	Preferred %	Preferred Stock		(Line 114 / <u>(108+114+115))</u> 116)	0%
119	Common %	Common Stock		(Line 115 / (108+114+115))116)	0%
120	Debt Cost	Total Long Term Debt		(Line 102 / 113)	0.0000
121	Preferred Cost	Preferred Stock		(Line 103 / 114)	0.0000
122	Common Cost	Common Stock	(Note J from Appendix A)	Appendix A % plus 100 Basis Pts	0.0100
			, , , , , , , , , , , , , , , , , , , ,		
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * 120)	0.0000

124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * 121)	0.0000
125	Weighted Cost of Common	Common Stock	(Line 119 * 122)	0.0000
126	Total Return (R)		(Sum Lines 123 to 125)	0.0000
127	Investment Return = Rate Base * R		(Line 59 * 126)	_

	Income Tax Rates				
128	FIT=Federal Income Tax Rate		(Note I from ATT H- 3D)		0.0
129	SIT=State Income Tax Rate or Composite	(percent of federal income tax	(Note I from ATT H- 3D)		
130	p	deductible for state purposes) T=1 - {[(1 - SIT) * (1 - FIT)] / (1 -		Per State Tax Code	
131	Т	SIT * FIT * p)} =			
132a	T/ (1-T)				
132b	Tax Gross-Up Factor	1*1/(1-T)			
	ITC Adjustment		(Note V from ATT H-3D)		
133	Investment Tax Credit Amortization		enter negative	Attachment 1BA - ADIT	
134	Tax Gross-Up Factor			(Line 132b)	
135	ITC Adjustment Allocated to Transmission			[Line 133 *134 *135]	
136a 136b 136c 136d 136e 136f	Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component Amortization of Other Flow-Through Items - Transmission Component Other Income Tax Adjustments - Expense / (Benefit) Tax Gross-Up Factor 1/(1-T)		(Note T from ATT H-3D)	Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d Attachment 5, Line 136e (Line 136a + 136b + 136c + 136d) (Line 132b)	
136g	Other Income Tax Adjustment			(Line 136f*136e)	
137	Income Tax Component	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		[Line 132a * 127 * (1-(123 / 126))]	
138	Total Income Taxes			(Line 135 + 136g + 137)	

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Delmarva Power & Light Company

Attachment 5 - Cost Support

Electric /	Non-e	lectric	Cost	Sup	port
------------	-------	---------	------	-----	------

	Attachment A Line #s, Descriptions, Notes, Form 1	Page #s and Inst	uctions	Form 1 Amount	Electric Portion	Non-electric Portion	Details
	Plant Allocation Factors	r age #5 and mot	uotiono	Tomi Pamount	Licotrio i ortion	1 Ortion	Detailo
10	Trant Anocation Factors		p200.21c <u>(See</u>				
			Attachment 9,				
	Accumulated Intangible Amortization	(Note A)	<u>column h)</u> p356 <u>(See</u>				
			Attachment 9,				
11	Accumulated Common Amortization - Electric	(Note A)	column ih)				
			p356 <u>(See</u> Attachment 9,				
12	Accumulated Common Plant Depreciation - Electric	(Note A)	column gh)				
	Plant In Service	, ,					
			p356 <u>(See</u>				
24	Common Plant (Electric Only)	(Notes A & B)	Attachment 9, column d)				
_	Accumulated Deferred Income Taxes	(NOICO / (C D)	<u>column aj</u>				
	Accumulated Deferred income raxes		p266.h <u>(See</u>				
44	According to the second To Conditions of No. OFF	(NI=1== A 0 I)	Attachment				
41	Accumulated Investment Tax Credit Account No. 255	(Notes A & I)	<u>1B)</u>				
	Materials and Supplies		p227.6c &				
			16.c <u>(See</u>				
4-7	11 5 17 1 101 5	A1 (A)	Attachment 9,				
47	Undistributed Stores Exp	(Note A)	<u>column e)</u>				
	Allocated General & Common Expenses	41.4. N					
65	Plus Transmission Lease Payments	(Note A)	p200.3.c				
67	Common Plant O&M	(Note A)	p356				
-	Depreciation Expense		-				
88	Intangible Amortization	(Note A)	p336.1d&e				
<u>92</u>	Common Depreciation - Electric Only	(Note A)	p336.11.b				
93	- Common Amortization - Electric Only	- (Note A)	p356 or p336.11d				
89	- Gommon Amortization - Electric Only	- (NOIS A)	µəə0.110				

Transmission / Non-transmission Cost Support

	Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Ins	tructions	Form 1 Amount	Transmission Related	Non- transmission Related	Details
28	Plant Held for Future Use (Including Land)	(Note C)	p214 (See Attachment 9, column c)				Specific identification based on plant records: The following plant investments are included:
							2 3
							4

CWIP & Expensed Lease Worksheet

	Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instr	uctions	Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
	Plant Allocation Factors						
			p207.104g <u>(See</u> <u>Attachment</u>				
6	Electric Plant in Service	(Note B)	9A, column b)				
	Plant In Service						
			p207.58.g (<u>See</u> Attachment 9,				
19	Transmission Plant In Service	(Note B)	column b)				
			p356 (See Attachment 9,				
24	Common Plant (Electric Only)	(Notes A & B)	column d)				
	Accumulated Depreciation						
			p219.25.c (<u>See</u> Attachment 9,				
30	Transmission Accumulated Depreciation	(Note B)	column e)				

EPRI Dues Cost Support

	Attachment A Line #s, Descriptions, No	otes, Form 1 Page #s and Instructions	Form 1 Amount	EPRI Dues	Details
	Allocated General & Common Expenses				
73	Less EPRI Dues	(Note D) p352-353			

Regulatory Expense Related to Transmission Cost Support

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

Safety Related Advertising Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1 Amount	Safety Related	Non-safety Related	Details
Directly Assigned A&G				
81 General Advertising Exp Account 930 1 (Note F) p323 191b				

MultiState Worknaper

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

Education and Out Reach Cost Support

At	tachment A Line #s, Descriptions, Notes, Forn	1 Page #s and Instructions	Form 1 Amount	Education & Outreach	Other	Details
ı	Directly Assigned A&G					
78	General Advertising Eyn Account 930 1	(Note K) n323 191h		0		<u>-</u>

Excluded Plant Cost Support Excluded Transmissio n Facilities Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions **Description of the Facilities** Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities 149 **Excluded Transmission Facilities** (Note M) Attachment 5 Instructions: Enter \$ Remove all investment below 69 kV or generator step up transformers included in transmission plant in service that are not a result of the RTEP Process If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, Or the following formula will be used: Example Enter \$ Total investment in substation 1,000,000 Identifiable investment in Transmission В 500,000 (provide workpapers) Identifiable investment in Distribution 400,000 С (provide workpapers) Amount to be excluded (A x (C / (B + C))) 444,444

Prepayments																
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions																Description of the Prepayments
45 Prepayments															Modified	
	December Prior Year	January	February	March	April	May Jui	ne July	August	September	October	November	End of Year December	W&S Allocator	Electric vs Gas	Wages & Salaries Allocator	
Pension Liabilities, if any													0.000%		0.00%	
																The December beginning year and
																end of year balances shall tie to DPL's
																FERC Form 1, Page 111, Line 57 – Prepayments. For the months of
																January through November, the prepayment balances shall represent
Prepayments Monthly Balance p.111, I.57																actual balances on DPL's books and records
Prepaid Pensions if not included in																Prepaid Pension is recorded in FERO account 186 (see FERC Form 1 page
Prepayments													0.000%		0.00%	233).
Total Monthly Balance Included in Rates	_	_	_	_	_			_	_	_	_	_				Attachment 9, line 17-29, column f

Transmission Relation A Courted
Reservoirs

All conformation A List Br.
Descriptions, White I are the court of the court o

Current A/R- Workers Comp Other					#DIV/0!	#DIV/0!	0.00% -	#DIV/O
Workers Comp Non- Pension Postretiree				-	#DIV/0!	#DIV/0!	0.00% -	#DIV/0!
Benefit Obligation FASB 112 Liability Current &				-	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	0.00% - 0.00% -	#DIV/0! #DIV/0!
Long term Incentive Plans Workers Comp					#DIV/0!	#DIV/0!	0.00% -	#DIV/O!
Long Term Workers Comp- Long				-	#DIV/0!	#DIV/0!	0.00% -	#DIV/0
Term Workers Comp - S hort				-	#DIV/0!		0.00% -	#DIV/0!
Term Other Payroll Taxes Severance				-	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	0.00% -	#DIV/0! #DIV/0!
Liability Accrued Bonuses & Incentives				-	#DIV/0!	#DIV/0! #DIV/0!	0.00% -	#DIV/0! #DIV/0!
Transmission Related Account Reserves Monthly								
Monthly Balance	<u> . . .</u>	 	1. 1. 1			#DIV/0! -	<u> </u>	- #DIV/0! Attachment H-3D, Line

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

Miscellaneous				
Revenue Credits		Allocator	Allocation Factor	Description
Miscellaneous				
Revenue				
Credits	-	#DIV/0!	Wages & Salary	
			100%	
	-	100%	Transmission	
	-	#DIV/0!	Gross Plant	
	<u> </u>			
	-			
	#DIV/0!	Attachment 3	3 - Revenue Credit line	11a

Outstanding Network Credits Cost Support

- utotu.	iding Network Orealts Cost Support				
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and	I Instructions		Outstanding Network Credits	Description of the Credits
	Network Credits			Enter \$	
55	Outstanding Network Credits	(Note N)	From PJM		General Description of the Credits
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM		
				Add mor	re lines if necessary

Extraordinary Property Loss

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Amortization	w/ interest
61	Less extraordinary property loss Attachme		\$	-		
62	Plus amortized extraordinary property loss	Attachment 5			#DIV/0!	#DIV/0!

Revenue Credits & Interest on Network Credits (Note N) PJM Data General Description of the Credits Interest on Network Credits Enter \$

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

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

PJM Load Cost Support

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

Statements BG/BH (Present and Proposed Revenues)

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

Abandoned Transmission Plant

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions								
Α	Beginning Balance of Unamortized Transmission Plant	Per FERC Order							
В	Months Remaining in Amortization Period	Per FERC Order							
С	Monthly Amortization	A/B							
D	Months in Year to be Amortized								
Ε	Amortization in Rate Year	C*D	Line 86a						
F	Deductions								
G	End of Year Balance in Unamortized Transmission Plant	A-E-F	Line 43b						

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

MAPP Abandonment recovery pursuant to ER13-607

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions								
	The state of the s		DPL		Pepco		Total		
171a	2013-14 rate period	\$	9,750,649	5	12,725,412	5	22,476,861		
171a	2015-15 rate period	5	14,666,395		16,524,210	5	31,190,605		
171a	2015-16 rate period	\$	12.208.522		14,624,812	5	26,833,334		
	Total	5	36 625 566	9	43 974 434		80 500 000		

MAPP Abandonment recovery pursuant to ER13-607

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions										
_ <u>DPL</u> <u>Pepco</u> <u>Total</u>											
<u>171a</u>	2013-14 rate period	<u>\$</u>	9,750,649	\$ 12,725,412	\$	22,476,061					
<u>171a</u>	2014-15 rate period	\$	14,666,395	16,524,210	\$	31,190,60 <u>5</u>					
<u>171a</u>	2015-16 rate period	\$	12,208,522	14,624,812	\$	26,833,334 <u></u>					
	Total	\$	36,625,566	\$ 43,874,434	\$	80,500,000					

Plant Related

Exclusions - Cost Support

Сар						
			Form 1	<u>Capital</u>		<u>Includable</u>
	<u>-</u>		<u>Amounts</u>	<u>Leases</u>	_	<u>Plant</u>
l_		_	_			_
	Electric Plant in					
<u>6</u>	<u>Service</u>	p207.104g	_	_	_	_
	<u>Accumulated</u>					
	Depreciation (Total					
<u>9</u>	Electric Plant)	p219.29c				-
	Accumulated		_	_	_	<u> </u>
	Intangible					
<u>10</u>	Amortization	p200.21c				-
	Transmission Plant		_	_	_	
<u>19</u>	In Service	p207.58.g				-
	General &	p205.5.g &	_	_	_	
<u>23</u>	Intangible	p207.99.g				-
	Accumulated		_		_	
	General					
31	Depreciation	p219.28c				_

Expense Related Exclusions Cost Support

A	uttachment A Line #s, D Form 1 Page #s an		Total Form 1 Amount	Merger Costs	State Approved Distribution Reg Asset Amortization	Membership Dues in 923 current rate year	Total Amount After Exclusion		
-		-	-						-
		<u>Total:</u>							
<u>68</u>	Total A&G	<u>p.323.197.b</u>	_				Ξ		_
<u>60</u>	Transmission O&M	<u>p321.112.b</u>	_	_	_	<u>_</u>	<u>-</u>	 	_

Depreciation & Amortization - Cost Support

COSt Gupport									
Atta	chment A Line #s, Descriptions and Notes	Amounts	Merger Costs	Non Merger Related					
l _	_								_
	Transmission								
	<u>Depreciation</u>								
<u>86</u>	Expense	_						_	
	General	_						_	
<u>87</u>	<u>Depreciation</u>							_	
	<u>Intangible</u>								
<u>88</u>	<u>Amortization</u>							_	
	<u>Common</u>								
	Depreciation -								
<u>92</u>	Electric Only							_	
	Common								
	Amortization -								
<u>93</u>	Electric Only	_	_	_					

PBOP Expense in FERC 926

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

Oth	er Income Tax Adjustments					·	
			Transmi ssion				
			Deprecia tion		Tax Rate from Attachment		Amount to Attachment
Lin e	Component Descriptions	Instruction References	Expense Amount		H-3D, Line 131	-	H-3D, Line 136e
	- Tax Adjustment for AFUDC Equity						
13 6a	Component of Transmission Depreciation	Instr. 1, 2, 3	φ	Χ		=	o
оа	Expense Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component	below	\$				\$
13	Amortization Deficient / (Excess) Deferred	Instr. 4					
6b	Taxes (Federal) - Transmission Component Amortization Deficient / (Excess)	below					
13	Deferred Taxes (State) - Transmission	Instr. 4					
6c	Component	below					-

13	Amortization of Other Flow-Through Items -	Instr. 5	
6d	Transmission Component	below	
13	Total Other Income Tax Adjustments -		
6e	Expense / (Benefit)		\$

Instr.

Ins

t.

1

Instructions <u>#s</u>

Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalized AFUDC equity embedded in the gross plant attributable to the transmission function multiplied by the Capital Recovery Rate (described in Instruction 2). Within five years of the effective date of the Settlement in Docket No ER19-5 et al, and at least every five years thereafter, DPL will file an FPA Section 205 rate proceeding to revise its depreciation rates (unless the company has otherwise submitted an FPA Section 205 rate filing that addresses its depreciation rates in the prior five years).

Capital Recovery Rate is the book depreciation rate Ins applicable to the underlying plant assets. t. 2

Ins t.

Ins

t. 5

"AFUDC-Equity" category reflects the nondeductible component of depreciation expense related to the capitalized 3 equity portion of Allowance for Funds Used During Construction (AFUDC).

Ins Upon enactment of changes in tax law, accumulated deferred income taxes are re-measured and adjusted in the t. 4 Company's books of account, resulting in deficient or (excess) accumulated deferred income taxes (ADIT). 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) amount was measured and recorded for financial reporting purposes. See Attachment 1B - ADIT Amortization, Column F, Line 31 and Line 60 for additional information and support for the current year amortization. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and

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

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

Delmarva Power & Light Company

Attachment 5b - EBSC Allocations of Costs to Affiliate

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

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

Depreciation

plus line 96

	(1)	(2) Attachment H-3D	(3)	(4)
Line		Page, Line, Col.	Transmission	Allocator
No.			114119111199001	motutor
	Gross	Attach 9,		
	Transmission	line 16,		
1	Plant - Total	column b	<u>-</u>	
1	Net	Attach 9,		
	Transmission	line 16,		
2	Plant - Total	column j i	-	
	O&M			
	EXPENSE			
	Total O&M			
	Allocated to	Attach H-		
3	Transmission	3D, line 85	#DIV/0!	
	Annual			
	Allocation	//		
4	Factor for	(line 3 divided by line 1		
4	O&M	col 3)	-	-
	GENERAL,			
	INTANGIBLE AND			
	COMMON (G&C)			
	DEPRECIATION			
	EXPENSE			
5	Total G, I & C	Attach H-3D plus line 91	#DIV //OI	

#DIV/0!

	Expense Annual Allocation Factor for G, I			
	& C			
	Depreciation	(line 5 divided by line 1	VP-77-104	UP 77 7/0 A
6	Expense	col 3)	#DIV/0!	#DIV/0!
	TAXES OTHER THAN INCOME TAXES Total Other	Attach H-		
7	Taxes	3D, line 99	#DIV/0!	
	Annual Allocation			
	Factor for	(line 7 divided by line 1		
8	Other Taxes	col 3)	#DIV/0!	#DIV/0!
	Less Revenue			
	Credits (Enter	Attach H-		
9	As Negative)	3D, line 154	#DIV/0!	
	Annual Allocation			
	Factor Revenue	(line 9 divided by line 1		
10	Credits	col 3)	-	-
	Annual			
	Allocation Factor for	Sum of line 4, 6, 8, and		
11	Expense	10		#DIV/0!
	I			
	INCOME TAXES			
	INCOME TAXES Total Income	Attach H-		
12	INCOME TAXES Total Income Taxes	Attach H-3D, line 138	#DIV/0!	
	INCOME TAXES Total Income Taxes Annual Allocation	3D, line 138	#DIV/0!	
12	INCOME TAXES Total Income Taxes Annual Allocation Factor for	3D, line 138 (line 12 divided by line 2	#DIV/0!	
	INCOME TAXES Total Income Taxes Annual Allocation	3D, line 138	#DIV/0! -	-
12	INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes RETURN	3D, line 138 (line 12 divided by line 2 col 3)	#DIV/0! -	-
12	INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes RETURN Return on Rate	3D, line 138 (line 12 divided by line 2 col 3) Attach H-	-	-
12	INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes RETURN	3D, line 138 (line 12 divided by line 2 col 3)	#DIV/0! - #DIV/0!	-
12	INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes RETURN Return on Rate Base Annual Allocation	3D, line 138 (line 12 divided by line 2 col 3) Attach H-	-	-
12	INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes RETURN Return on Rate Base Annual Allocation Factor for	3D, line 138 (line 12 divided by line 2 col 3) Attach H- 3D, line 145	-	
12	INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes RETURN Return on Rate Base Annual Allocation	3D, line 138 (line 12 divided by line 2 col 3) Attach H-	-	- -
12 13	INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes RETURN Return on Rate Base Annual Allocation Factor for Return on Rate Base	3D, line 138 (line 12 divided by line 2 col 3) Attach H- 3D, line 145 (line 14 divided by line 2	-	- -
12 13	INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes RETURN Return on Rate Base Annual Allocation Factor for Return on Rate Base Annual Allocation Factor for Return on Rate Base	3D, line 138 (line 12 divided by line 2 col 3) Attach H- 3D, line 145 (line 14 divided by line 2 col 3)	-	- -
12 13	INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes RETURN Return on Rate Base Annual Allocation Factor for Return on Rate Base	3D, line 138 (line 12 divided by line 2 col 3) Attach H- 3D, line 145 (line 14 divided by line 2	-	- -

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

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

17m											
17n											
17o											
17p											
17q											
17r											
17s											
17t											
17u											
17v											
17w											
17x											
17y											
							-	-	-		
18	Annual Totals -	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!		-	#DIV/0!	#DIV/0!	#DIV/0!

Note Letter

A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-3D

B Inclusive of any CWIP or unamortized abandoned plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.

Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.

Gross plant

does not

include

Unamortized

Abandoned

Plant.

- Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation. Net Plant includes CWIP and Unamortized Abandoned Plant and excludes any regulatory asset, which are to entered as a separate line item.
- E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H, page 3, line 14. Project Depreciation Expense includes the amortization of Abandoned Plant
- F True-Up Adjustment is calculated on the Project True-up Schedule for the Rate Year
- G The Net Rev Req is the value to be used in the rate calculation under the applicable Schedule under the PJM OATT for each project.
- H The Total General, Intangible and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.

The Unamortized Abandoned Plant balance is included in Net Plant, and

Amortization of Abandoned Plant is included in

Depreciation/Amortization Expense.

The Competitive Bid Concession is the reduction in revenue, if any, that the company agreed to, for instance, to be selected to build facilities as the result of a

competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate

Requires approval by

FERC of incentive return

applicable to the specified

K project(s)

All transmission facilities reflected in the

revenue requirement on Attachment H-3D

M are to be included in this Attachment 6.

Facilities that provide Wholesale Distribution Service are not to be listed as projects

on lines 15, the revenue requirements associated with these facilities are calculated

N on Attachment 11

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

between the updated net revenue requirement in Col (16) and the revenues collected to date will be recovered over the remaining months of the Rate Year.

"All revenue requirements excluding projects and adjustments" on line 17a refers to all projects not qualifying for regional recovery or adjustments.

Attachment 6A True-Up Delmarva Power & Light Company

			Revenue Requ	uirement Projected		Actual Revenue				
1	Rate Year being Trued-Up		For I	Rate Year	Revenue Received ³	Requirement	Annual True-Up C	alculation		
2			_	-		_			_	_
	A	В	С	D	Е	F	G	Н	1	J
			Projected	% of Total	Revenue	Actual	Net		Interest	
		PJM Project	Net Revenue	Revenue	Received	Net Revenue	Under/(Over) Collection (F)-	Prior Period	Income	Total True-Up
	All True-Up Items	Number	Requirement ¹	Requirement	(E, Line 2) x (D)	Requirement ²	(E)	Adjustment ⁵	(Expense) ⁴	(G) + (H) + (I)
3	All revenue requirements excluding projects and adjustments	N/A	•	-	-	-	-	-	#DIV/0!	#DIV/0!
3a				-	-	-	-	-	#DIV/0!	#DIV/0!
3b				-	-	-	-	-	#DIV/0!	#DIV/0!
3c				-	-	-	-	-	#DIV/0!	#DIV/0!
3d				-	-	-	-	-	#DIV/0!	#DIV/0!
3e				-	-	-	-	-	#DIV/0!	#DIV/0!
3f				-	-	-	-	-	#DIV/0!	#DIV/0!
3g				-	-	-	-	-	#DIV/0!	#DIV/0!
3h				-	-	-	-	-	#DIV/0!	#DIV/0!
3i 3j 3k 31 3m 3n				-	-	-	-	-	#DIV/0!	#DIV/0!
30 3p 3q 3r 3s										

3t 3u 3v 3w 3x								
4	Total Annual Revenue Requirements (Note A)	-	-	-	-	-	#DIV/0!	#DIV/0!
					Monthly Interest Rate Interest Income		#DIV/0!	
					(Expense)		#DIV/0!	

Notes:

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

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

Column D, lines 3 are sourced from the projected revenue requirement for

the year at issue.

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

Prior Period Adjustments

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

TO calculates NITS revenues, net of true-ups, received in calendar Year 1 (e.g., 2018)

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

Notes:

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

В

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

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

[A]

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

Note A:

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

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

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

Attachment 7 - Transmission Enhancement Charge Worksheet New Plant Carrying Charge Fixed Charge Rate (FCR) if not a CIAC Formula Line Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge per 100 Basis Point in ROE without 160 167 Depreciation FCR if a CIAC Net Plant Carrying Charge without Depreciation, Return, nor Income D 161 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

The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%. 11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No" Useful life of project "Yes" if the customer has Schedule 12 Life (Yes or No) paid a lump sum payment in the amount of the investment on line 18, 14 Otherwise "No" Input the allowed ROE 15 Incentive From line 4 above if "No" on line 14 and From line 8 above if "Yes" on line 14 Line 6 times line 15 divided by 100 basis points Columns A, B or C from

20

Month in Gervice of Month for Gwil			Depreciatio											Beginni		Endin				
, and a second property of the second propert																				
			1 9																	
Investment				a avolago ol c	oman															
1 Olvior This Project			may he weighter	d average of	small															
FCR for This Project																				
Base FCR																				
, , ,																				
Increased ROE (Basis Points)																				
	(,																			
CIAC	(Yes or No)																			
	Base FCR FCR for This Project Investment Annual Depreciation Exp	Increased ROE (Basis Points) Base FCR FCR for This Project Investment Annual Depreciation Exp	Increased ROE (Basis Points) Base FCR FCR for This Project Investment Annual Depreciation Exp	Increased ROE (Basis Points) Base FCR FCR for This Project Investment Annual Depreciation Exp	Increased ROE (Basis Points) Base FCR FCR for This Project Investment Annual Depreciation Exp Increased ROE (Basis Points) may be weighted average of projects	Increased ROE (Basis Points) Base FCR FCR for This Project Investment Annual Depreciation Exp Increased ROE (Basis Points) may be weighted average of small projects	Increased ROE (Basis Points) Base FCR FCR for This Project Investment Annual Depreciation Exp Increased ROE (Basis Points) may be weighted average of small projects	Increased ROE (Basis Points) Base FCR FCR for This Project Investment Annual Depreciation Exp Increased ROE (Basis Points) may be weighted average of small projects	Increased ROE (Basis Points) Base FCR FCR for This Project Investment Annual Depreciation Exp Increased ROE (Basis Points) may be weighted average of small projects	Increased ROE (Basis Points) Base FCR FCR for This Project Investment Annual Depreciation Exp Increased ROE (Basis Points) may be weighted average of small projects	Increased ROE (Basis Points) Base FCR FCR for This Project Investment Annual Depreciation Exp Increased ROE (Basis Points) may be weighted average of small projects	Increased ROE (Basis Points) Base FCR FCR for This Project Investment Annual Depreciation Exp Increased ROE (Basis Points) may be weighted average of small projects	Increased ROE (Basis Points) Base FCR FCR for This Project Investment Annual Depreciation Exp Increased ROE (Basis Points) may be weighted average of small projects	Increased ROE (Basis Points) Base FCR FCR for This Project Investment Annual Depreciation Exp Increased ROE (Basis Points) Investment Invest	Increased ROE (Basis Points) Base FCR FCR for This Project Investment Annual Depreciation Exp Increased ROE (Basis Points) Investment Invest	Increased ROE (Basis Points) Base FCR FCR for This Project Investment Annual Depreciation Exp Increased ROE (Basis Points) Investment Inve	Increased ROE (Basis Points) Base FCR FCR for This Project Investment Annual Depreciation Exp Increased ROE (Basis Points) Investment Invest	Increased ROE (Basis Points) Base FCR FCR for This Project Investment Annual Depreciation Exp Increased ROE (Basis Points) Investment Invest	Increased ROE (Basis Points) Base FCR FCR for This Project Investment Annual Depreciation Exp Increased ROE (Basis Points) Investment Invest	Increased ROE (Basis Points) Base FCR FCR for This Project Investment Annual Depreciation Exp Increased ROE (Basis Points) Investment Invest

			Depreciatio										Reven	Beginni	Depreciati	Endin	Reven		Incentive
	Invest Yr	Beginning	n	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	ue	ng	on	g	ue	Total	Charged
Base FCR	2008	-			-	-	-				-			-				\$ -	
N Increased ROE	2008	-			-	-	-				-			-				\$	\$
Base FCR	2009																	\$	
V Increased ROE	2009																	\$	\$
lase FCR	2010					-	-				-							\$	
V Increased ROE	2010					-	-				-							\$	\$
lase FCR	2011					-	-				-							\$	
V Increased ROE	2011																	\$	\$
ase FCR	2012																	\$	•
V Increased ROE	2012																	\$	\$
Base FCR	2013																	\$	· ·
N Increased ROE	2013					_												\$	\$
Base FCR	2014					_												\$	
V Increased ROE	2014																	\$	\$
Base FCR	2015																	Š	· ·
N Increased ROE	2015																	\$	\$
Pase FCR	2016																	\$	ľ
V Increased ROE	2016					_	_			l	_			l				Š	\$
ase FCR	2017		-	-	-	_			-		-	-						Š	Ψ
/ Increased ROE	2017				_						_	_						¢	\$
ase FCR	2017						-				-	-				-		¢	Ψ
/ Increased ROE	2018						-				-	-	-			-	-	¢	\$
lase FCR	2019	-					-				-							ų ¢	Ψ
V Increased ROE	2019	-					-				-		-					ų ¢	\$
Base FCR	2020	-					-				-							ų ¢	Ψ
V Increased ROE	2020					-					-						-	ş ¢	\$
Base FCR	2020					-					-						-	ş ¢	\$
W Increased ROE						-					-		-					ų.	•
N Increased ROE Base FCR	2091	-				-	-			-	-	-	-	-			-	ð ¢	\$
V Increased ROE	2022	-				-	-			-	-	-	-	-			-	ð	•
Vincreased ROE lase FCR	2022 2023	-									-	-					-	\$	\$
sase FCR V Increased ROE		-									-	-					-	\$	
	2023	-									-	-					-	\$	\$
ase FCR	2024	-				-	-			-	-	-		-				\$	
/ Increased ROE	2024	-				-	-			-	-	-		-				\$	\$
ase FCR	2025	-				-	-			-	-						-	\$	_
/ Increased ROE	2025	-				-	-			-	-			-			-	\$	\$
ase FCR	2026	-				-	-			-	-						-	\$	
Increased ROE	2026																	\$	\$
ase FCR	2027																	\$	I .
/ Increased ROE	2027													ĺ					\$
																			\$

Delmarva Power & Light Company

Attachment 8 - Company Exhibit - Securitization Workpaper

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

Attachmen t 9 Rate Base Worksheet Delmarva Power & Light Company

(No.44 IV) Constanting							Accum		Not Plant In Couries			
(Note K)		Gross Plant In Service Genera			Accumulated Depreciation			Amort	ization	Net Plant In Service		
Line		Transmiss	l & Intangi	Comm	Transmiss			Intangibl		Transmiss	General &	
No	Month	ion	ble	on	ion	General	Common	e	Common	ion	Intangible	Common
	(a) Attachment H-3D, Line	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)
	No:	19 207.58.g	Projecte d monthly balance s that	Project ed monthl y balance s that are expecte	30	31	12 Projected	10	11 Projected			
		minus 207.57.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I)	are expecte d to be include d in 207.99. g minus 207.98. g for end of year, records for other months (Note F)	d to be include d in Electric Only, Form No 1, page 356 for end of year, records for other months (Note	Projected monthly balances that are expected to be included in 219.25.c for end of year and records for other months	Projected monthly balances that are expected to be included in 219.28.c for end of year, records for other months (monthly balances that are expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months	Projected monthly balances that are expected to be included in 200.21c for end of year, records for other months	monthly balances that are expected to be included in_Electric Only, Form No 1, page 356 for end of year, records for other months	Col. (b) -	Col. (c) - Col. (f) -	Col. (d) - Col. (g) -
	December	(Note I)	(Note F)	<u>F)</u>	(Note <u>F</u> I)	Note F)	(Note F)	(Note F)	(Note F)	Col. (e)	Col. (h)	Col. (i)
1	Prior Year	-	-	-	-	-	-	-	-	-	-	-
2	January	-	-	-	-	-	-	-	-	-	-	-
3	February	-	-	-	-	-	-	-	-	-	-	-
4	March	-	-	-	-	-	-	-	-	-	-	-
5	April	-	-	-	-	-	-	-	-	-	-	-
6	May	-	-	-	-	-	-	-	-	-	-	-
7	June	-	-	-	-	-	-	-	-	-	-	-
8	July	-	-	-	-	-	-	-	-	-	-	-
9	August	-	-	-	-	-	-	-	-	-	-	-
10	September	-	-	-	-	-	-	-	-	-	-	-
11	October	-	-	-	-	-	-	-	-	-	-	-
12	November	-	-	-	-	-	-	-	-	-	-	-
13	December Average of the 13 Monthly Balances (Attachment	-	-	-	-	-	-	-	-	-	-	-
14	9A) Less Merger Cost to Achieve	-	-	-	_	-	-	-	-	-	-	_
15	(Attachment 10) Average of the 13 Monthly Balances Less Merger		-			#DIV/0!		#DIV/0!		-	#DIV/0!	
16	Cost to Achieve	-	_	_	-	#DIV/0!	-	#DIV/0!	_	-	#DIV/0!	-

Line No	Month	CWIP	PHFU <u>Plant</u> Held for	Materi als &	Undistribu ted		Unamorti zed Regulator y Asset	Unamorti zed Abandon ed Plant	No. 282 Accumula ted Deferred Income Taxes (Note D)	No. 283 Accumula ted Deferred Income Taxes (Note D)	No. 190 Accumula ted Deferred Income Taxes (Note D)	Account No. 255 Accumula ted Deferred Investme nt Credit
	(a)	CWIP in Rate Base	Future Use	Suppli es	Stores Expense	Prepayme nts	(a)	(b)	<i>(</i> ;)	(i)	(12)	(I)
	Attachment H-3D, Line	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	No:	43a (Note C)	214 for end of year, records for other months	50 227. 8. c + 227.5.c (see Att H-3D Note AA) for end of year, records for other months	(227.16.c * Labor Ratio) for end of year, records for other months	45 (Notes G)		43b (Notes B & E)	Attachme nt 1	Attachme nt 1	Attachme nt 1	Attachme nt 1
17 18 19 20 21 22 23 24 25 26 27 28 29	December Prior Year January February March April May June July August September October November December Average of the 13 Monthly Balances (except ADIT - see Attachment											
30	the 13 Monthly Balances (except		-	-	_	-	-	_				

Account

Account

Account

Note

s:

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

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

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

C in rate base; (ii) the CWIP balance ineligible for inclusion in rate base; and

(iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base.

The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above

will show that monthly

debts and credits do not contain entries for

AFUDC for each CWIF

project in rate base.

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.of the end

of the year and the projection of the

D year balances.

E

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

Projected balances are for

the calendar year the revenue under this formula

begins to be charged.

From Attachment 5, line

45-for the end of year balance and records for

G other months.

In the true-

H calculation,

actual monthly balance records are used.

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

	(Note A)		Gross Plai	nt In Service			Asset Retire	ment Obligations	·	As	Plant in Serv set Retireme		
Lin e No	Month (a) Attachm ent H- 3D, Line No:	Total Plant in Service (b)	Transmis sion (c)	General & Intangibl e (d)	Common (e)	Total Plant in Service (f)	Transmis sion (g)	General & Intangible (h)	Common (i)	Total Plant in Servi ce (j)	Transmis sion (k)	Genera l & Intangi ble (l)	Comm on (m)
	Decemb	p207.10 4.g. Projecte d monthly balances that are the amounts expecte d to be included in 207.104. g for end of year and records for other months	207.58.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I)	Projected monthly balances that are expected to be included in 207.99.g. plus 205.5.g. for end of year, records for other months(N ote F)	Projected monthly balances that are expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note F)	207.57.g. + 207.74.g. + 207.83.g. + 207.98.g. Projected monthly balances that are the amounts expected to be included in 207.57.g. + 207.74.g. + 207.83.g. for end of year and records for other months	207.57.g. Projected monthly balances that are the amounts expected to be included in 207.57.g for end of year and records for other months	207.98.g. for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Col. (b) - Col. (f)	Col. (c) - Col. (g)	Col. (d) - Col. (h)	Col. (e) - Col. (i)
1	er Prior Year									-	-	-	-
2	January Februar									-	-	-	-
4	y March									-	-	-	_
5	April									-	-	-	-
6	May									-	-	-	-
7	June									-	-	-	-
8 9	July									-	-	-	-
10	August Septem ber									-	-	-	_
11	October									-	-	-	-
12	Novemb er Decemb									-	-	-	-
13	er Average									-	-	-	-
14	of the 13 Monthly Balance		-	-	<u>-</u>	-	-	-	-	-	-	<u>-</u>	<u>-</u>

		Accumulated Depreciation & Amortization					Asset Retirement Obligations						
Lin e No	Month (a) Attachm ent H- 3D,	Total Plant in Service (b)	Transmis sion (c)	General Depr. (d)	Intangibl e Amort. (e)	Common Depr. (f)	Common Amort. (g)	Total Plant in Service (h)	Transmis sion (i)	Gene ral Depr. (j)	Intangibl e Amort. (k)	Comm on Depr. (l)	Comm on Amort · (m)
15 16 17 18 19 20 21 22 23 24 25 26 27	Decemb er Prior Year January Februar	219.29.c Projecte d monthly balances that are the amounts expecte d to be included in 219.29.c for end of year and records for other months	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	Projected monthly balances that are the amounts expected to be included in 219.28c for end of year, records for other months (Note F)	Projected monthly balances that are the amounts expected to be included in 200.21c for end of year, records for other months (Note F)	Projected monthly balances that are the amounts expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note F)	Projected monthly balances that are the amounts expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months	219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	219.2 8c for end of year, record s for other month s	200.21c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Electri c Only, Form No 1, page 356 for end of year, record s for other month s
28	Monthly Balance	_	_	_	_	-	_	-	_	_	_	_	_

		Projecte	d Accumulat A		tion & Amor nent Obligati		s Projected
					Intangibl		
Lin e No	Month	Total Plant in Service	Transmis sion	General Deprecia tion (d)	e Amortiza tion	Common Deprecia tion	Common Amortiza tion
	(a) Attachm ent H- 3D, Line	(b)	(c)	(u)	(e)	(f)	(g)
	No:	9 Col. (b)	30	31	32	12	11
		- Col. (h)	Col. (c) - Col. (i)	Col. (d) - Col. (j)	Col. (e) - Col. (k)	Col. (f) - Col. (l)	Col. (g) - Col. (m)
	Decemb er Prior			0)			
29	Year	-	-	-	-	-	-
30	January Februar	-	-	-	-	-	-
31	у	-	-	-	-	-	-
32	March	-	-	-	-	-	-
33	April	-	-	-	-	-	-
34	May	-	-	-	-	-	-
35	June	-	-	-	-	-	-
36	July	-	-	-	-	-	-
37	August	-	-	-	-	-	-

	Septem						
38	ber	-	-	-	-	-	-
39	October	_	_	_	_	_	_
	Novemb						
40	er	_	-	-	-	-	-
	Decemb						
41	er	-	-	-	_	_	-
	Average						
	Average of the						
	of the 13						
	of the						
42	of the 13 Monthly	_	-	-	_	_	-

No

te

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

Delmarva Power & Light Company

Attachment 10 - Merger Costs (d) (...) (a) (c) (x) **O&M** Cost To Achieve FERC Account Total Allocation to Trans. Total 1 Transmission O&M 100.00%#DIV/0! 2 A&G #DIV/0! 3 \$ 4 Total #DIV/0! 5 Depreciation & Amortization Expense Cost To Achieve 6 FERC Account Total Allocation to Trans. Total 8 General Plant #DIV/0! #DIV/0! 9 Intangible Plant #DIV/0! #DIV/0! \$ 10 \$ #DIV/0! 11 Total Capital Cost To Achieve included in the General and Intangible Plant Intangible General **Gross Plant** Total \$ December Prior Year \$ January \$ February \$ March \$ April \$ 17 May \$ June \$ July \$ August \$ September \$ 22 October \$ November \$ December #DIV/0! #DIV/0! Average **Accumulated Depreciation** General Intangible Total \$ December Prior Year \$ 27 January \$ February \$ March \$ April \$ 31 May \$ \$ 32 June 33 July \$ August \$ September \$ October \$ November \$ December #DIV/0! #DIV/0! Average **Delmarva Power & Light Company** Attachment 10 - Merger Costs (a) (c) (d) (...) (x)

40 December Prior Year -	Total
41 January -	\$
42 February -	\$
43 March -<	\$
44 April -<	\$
45 May - <td>\$</td>	\$
46 June - </td <td>\$</td>	\$
47 July - </td <td>\$</td>	\$
48 August -	\$
49 September - <t< td=""><td>\$</td></t<>	\$
50 October -	\$
51 November	\$
	\$
52 December	\$
53 Average	-
Depreciation (Monthly Change of Accumulated Depreciation from above) General Intangible	Total
54 January	\$
55 February	\$
56 March	\$
57 April	\$ -
58 May	\$
59 June	\$
60 July	\$
61 August	\$
62 September	\$
63 October	\$
64 November	\$ -
65 December	\$ - \$
(C T + 1	- -
Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June July August September October November	
79 December 80 Average #DIV/0!	

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

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

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

Transmission O&M Total -

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

(a) 323.181.b to **(b)**

(c)

(d)

(e)

			323.196.b				
			Total	S&W Allocation	Net-Gross Plant Allocation	Non- Recoverable	Directly Assigned
1	Administrative and General Salaries	920.0	\$ -	THOUSE	111100	7,000,010,010	\$
2							-
2	Office Supplies and Expenses Administrative Expenses Transferred-	921.0	-				-
3	Credit	922.0	-				-
4	Outside Service Employed	923.0	-				-
5	Property Insurance	924.0	-				-
6	Injuries and Damages	925.0	-				-
7	Employee Pensions and Benefits	926.0	\$ -				-
8	Franchise Requirements	927.0	\$ -				-
9	Regulatory Commission Expenses	928.0	-				
10	Duplicate Charges-Credit	929.0	-				-
11	General Advertising Expenses	930.1	-				-
12	Miscellaneous General Expenses	930.2	-				-
13	Rents	931.0	-				- ¢
14	Maintenance of General Plant	935	\$ -				\$ -
15	Administrative & General - Total (Sum of 1-14)	lines	\$ -	\$ -	\$ -	\$ -	\$
16			Allocation Factor	#DIV/0!	#DIV/0!	0.00%	100.00%
17			Transmission A&G ¹	#DIV/0!	#DIV/0!	-	-
18						Total ² <u>Total from</u>	#DIV/0!
¹ M	ultiply total amounts on line 15, columns (b)-(e) by allo	ocation factors on line			ATT H-3D	<u>#DIV/0!</u>
16.	• •	c, o, une	reaction factors on fine			Difference	#DIV/0!
² Su	m of line 17, columns (b), (c), (d), (e).						

	(A)	(B)	(C)
	Number	Plant Type	Applied Depreciation Rate
		Electric Transmission	
İ	350		1.54% 1.54%
	352	Land and Land Rights Structures and Improvements	1.34% 2.00% 2.00%
	353	Station Equipment	2.10% 2.10%
	354	Towers and Fixtures	$\frac{2.10\%}{2.27\%}$
	355	Poles and Fixtures	3.68% 3.68%
	356	Overhead Conductors and Devices	2.60% 2.60%
	357	Underground Conduit	2.50% 2.50%
	358	Underground Conductors and Devices	2.50% 2.50%
	359	Roads and Trails	2.00% 2.00%
		Electric General	
	390 DE	Structures and Improvements	<u>1.01%</u> 1.01%
	390 MD	Structures and Improvements	<u>3.48%</u> 3.48%
	391. <u>0</u> 4 DE	Structures and Improvements Office Furniture and Equipment	<u>5.65%</u> 5.38%
	391.2 DE	Structures and Improvements	5.65%
	391.3 DE	Structures and Improvements Office Furniture and Equipment	<u>21.49%</u> 21.49%
	391.1 MD	Structures and Improvements Office Furniture and Equipment	<u>6.67%</u> 6.68%
	391.2 MD	Structures and Improvements	40.000/40.000/
	391.3 MD	Structures and Improvements Office Furniture and Equipment	10.00% 10.00%
	392	Transportation Equipment	0.00%
	392.2 DE	Transportation Equipment	<u>8.40%</u>
	392.2 MD	Transportation Equipment	<u>6.33%</u> 19.74% 19.74%
	393 DE 393 MD	Stores Equipment Stores Equipment	19.74% 0.00%
	393 MD 394 DE	Tools, Shop, Garage Equipment	6.32% 6.32%
	394.1 DE	Tools, Shop, Garage Equipment	2.78%
	394 MD	Tools, Shop, Garage Equipment Tools, Shop, Garage Equipment	6.67% 6.67%
	394.1 MD	Tools, Shop, Garage Equipment	<u>0.0770</u> 0.0770
	395 DE	Laboratory Equipment	15.46% 15.46%
	395 MD	Laboratory Equipment	0.00%
	396	Power Operated Equipment	-
	397 DE	Communication Equipment	4.13%4.13%
	397.1 DE	Communication Equipment	6.89% 6.98%
	397.3 DE	Communication Equipment	6.98% 6.89%
	397 MD	Communication Equipment	3.09% 3.09%
	397.1 MD	Communication Equipment	<u>6.90%</u> 6.90%
	397.3 MD	Communication Equipment	<u>6.67%</u> 6.67%
	398 DE	Miscellaneous Equipment	<u>5.74%</u> 5.74%
	398 MD	Miscellaneous Equipment	<u>6.67%</u> 6.67%
ı		Electric Intangible	
	302	Franchises and Consents	0.00%
	303	Miscellaneous Intangible Plant	
	303.1	2-year plant	50.00%50.00%
	303.2	3-year plant	33.33% 35.00% 25.00%
	303.3	4-year plant	25.00%25.00% 20.00% 20.00%
	303.4	5-year plant	<u>20.00%</u> 14.29%
	303.5 303.6	7-year plant	10.00% 10.00%
	303.6	10-year plant 12-year plant	8.33% 8.33%
	303.7	15-year plant	6.67% 6.67%
		Common General	
	390.3	Structures and Improvements	0.80% 0.80%
	390.3a	Structures and Improvements	0.73% 0.73%
	390.3b	Structures and Improvements	-0.09% -0.09%
	391.1	Office Furniture and EquipmentStructures and Improvements	5.38% 5.38%
	391.2	Office Furniture and EquipmentStructures and Improvements	0.00%
	391.3	Office Furniture and EquipmentStructures and Improvements	36.45% <u>36.45%</u>
	392	Transportation Equipment	0.00%
ı			

393	Stores Equipment	<u>6.27%</u> 6.27%
394	Tools, Shop, Garage Equipment	<u>6.56%</u> 6.56%
395	Laboratory Equipment	0.00%
396	Power Operated Equipment	0.00%
397.1	Communication Equipment	<u>4.75%</u> 4 .75%
397.1a	Communication Equipment	<u>6.63%</u> 6.63%
397.3	Communication Equipent	<u>0.09%</u> 0.09%
398	Miscellaneous Equipment	<u>5.22%</u> 5.52%
398.1a	Miscellaneous Equipment	<u>5.74%</u> 5.74%
	Common Intangible	
302	Franchises and Consents	0.00%
303	Miscellaneous Intangible Plant	
303.1	2-year plant	<u>50.00%</u> 50.00%
303.2	3-year plant	<u>33.33%</u> 33.33%
303.3	4-year plant	<u>25.00%</u> 25.00%
303.4	5-year plant	<u>20.00%</u> 20.00%
303.5	7-year plant	<u>14.29%</u> 14.29%
303.6	10-year plant	<u>10.00%</u> 10.00%
303.7	12-year plant	<u>8.33%</u> 8.33%
303.8	15-year plant	<u>6.67%</u> 6.67%

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