

March 25, 2024

Via eTariff

The Honorable Debbie-Ann A. Reese Acting Secretary Federal Energy Regulatory Commission 888 First Street, N.E. Washington, DC 20426

Re: Baltimore Gas and Electric Company
PJM Interconnection, L.L.C.
Docket No. ER21-214-000, -001, and -002
Compliance Filing

Dear Acting Secretary Reese:

Pursuant to the February 24, 2024 Letter Order¹ in the above-referenced dockets and the Rules of Practice and Procedure of the Federal Energy Regulatory Commission ("Commission" or "FERC"), Baltimore Gas and Electric Company ("BGE") submits this compliance filing.²

On December 16, 2022, PJM Interconnection, L.L.C. ("PJM"), on behalf of BGE, filed a Settlement Agreement resolving all contested issues in the consolidated proceedings in the dockets listed above concerning revisions to BGE's Formula Rates included in Attachment H of PJM's Open Access Transmission Tariff ("OATT").³ The Order approved the Settlement

¹ *PJM Interconnection, L.L.C.*, 186 FERC ¶ 61,140 (2024) ("Order").

² Pursuant to Order No. 714, this filing is being submitted by PJM Interconnection, L.L.C. ("PJM") on behalf of Baltimore Gas and Electric Company as part of an XML filing package that conforms with the Commission's regulations. PJM has agreed to make all filings on behalf of the PJM Transmission Owners in order to retain administrative control over the PJM Open Access Transmission Tariff (OATT). Thus, BGE has requested that PJM submit this filing in the eTariff system as part of PJM's electronic intra PJM Tariff.

³ BGE's Formula Rate Template is contained in Attachment H-2A of PJM's OATT.

Agreement and directed BGE, in conjunction with PJM and in accordance with Section 3.2 of the Settlement Agreement,⁴ to submit a compliance filing with revised Tariff Records in eTariff format. This filing includes the Tariff Records. This filing also includes Clean Tariff Attachments and Marked Tariff Attachments showing the revisions to BGE's Formula Rate as reflected in the Settlement Agreement.

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: https://www.pjm.com/library/filing-order with a specific link to the newly-filed document and will send an email on the same date as this filing to all PJM Members and all state utility regulatory commissions in the PJM Region 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 Section 3.2 of the Settlement Agreement provides that within thirty (30) days following FERC approval of the Settlement Agreement, BGE, in conjunction with PJM, shall submit Tariff Records through eTariff as a compliance filing, to be effective January 1, 2021, the Settlement Effective Date.

⁵ See 18 C.F.R. §§ 35.2(e) and 385.2010(f)(3).

⁶ PJM already maintains, updates, and regularly uses e-mail lists for all PJM members and affected state commissions.

I. INFORMATION SUBMITTED WITH THIS FILING

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

- Exhibit A- Clean Tariff Attachments;
- Exhibit B- Marked Tariff Attachments;
- Exhibit C- Excel Format of BGE Formula Rate Template;
 and
- Certificate of Service.

Thank you for your assistance in this matter.

Respectfully submitted,

/s/ Gary E. Guy
Gary E. Guy
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Exelon Corporation
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Counsel for Baltimore Gas and Electric Company

Exhibit A

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

ATTACHMENT H-2A

Baltim	ore Gas and Electric Company			
	la Rate	Notes	FERC Form 1 Page # or Instruction	
	d cells are input cells			
Alloca	·			
	Wages & Salary Allocation Factor			
1	Direct Transmission Wages Expense		p354-355.21.b	0
1a	Exelon Business Services Company Transmission Wages Expense		p354 - p355 footnotes	0
1b	Total Transmission Wages Expense		(Line 1 + 1a)	0
2	Total Direct Wages Expense		p354-355.28.b	0
2a	Total Exelon Business Services Company Wages Expense		p354 - p355 footnotes	0
2b	Total Wages Expense		(Line 2 + 2a)	0
3	Less Direct A&G Wages Expense		p354-355.27.b	0
3a	Less Exelon Business Services Company A&G Wages Expense		p354 - p355 footnotes	0
4	Total		(Line 2b - 3 - 3a)	0
- 5	Wages & Salary Allocator		(Line 1b / 4)	#DIV/0!
_	Plant Allocation Factors			
6	Electric Plant in Service		p204-207.104.g (See Attachment 9A, line 14, column n)	0
7	Common Plant In Service - Electric	(Note A)	(Line 24)	0
8	Total Plant In Service		(Sum Lines 6 & 7)	0
9	Accumulated Depreciation (Total Electric Plant)		p219.29.c (See Attachment 9A, line 42, column b)	0
10	Accumulated Intangible Amortization	(Note A)	p200-201.21.c (See Attachment 9, line 16, column h)	0
11	Accumulated Common Amortization - Electric	(Note A)	p356 (See Attachment 9, line 16, column i)	0
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, line 16, column g)	0
13	Total Accumulated Depreciation	(Add-1)	(Sum Lines 9 to 12)	0
14	Net Plant		(Line 8 - 13)	0
15	Transmission Gross Plant		(Line 29 - Line 28)	#DIV/0!
_	Gross Plant Allocator		(Line 15 / 8)	#DIV/0!
17 =	Transmission Net Plant		(Line 39 - Line 28)	#DIV/0!
18	Net Plant Allocator		(Line 33 - Line 25) (Line 17 / 14)	#DIV/0!
Dlant (Calculations			
riant	Plant In Service			
19	Transmission Plant In Service		p204-207.58.g (See Attachment 9, line 16, column b and Attachment 9a, line 14, column f)	0
20	This Line Intentionally Left Blank	This Line Intentionally Left Blank	p204-207.30.9 (OCC Attachment 3, line 10, column b and Attachment 3a, line 14, column 1)	0
21	This Line Intentionally Left Blank	This Line Intentionally Left Blank		0
22	Total Transmission Plant In Service	The Entertholium Edit Blank	(Line 19)	0
23	General & Intangible		P204-207.5.g & p204-207.99.g (See Attachment 9, line 16, column c less Attachment 9a, line 14, columns q and r)	0
24	Common Plant (Electric Only)	(Notes A)	p356 (See Attachment 9, line 16, column d)	0
25	Total General & Common	V	(Line 23 + 24)	0
26	Wage & Salary Allocation Factor		(Line 5)	#DIV/0!
27	General & Common Plant Allocated to Transmission		(Line 25 * 26)	#DIV/0!
28	Plant Held for Future Use (Including Land)	(Note C)	p214 (Attachment 9, line 30, column c)	0
29	TOTAL Plant In Service		(Line 22 + 27 + 28)	#DIV/0!
	Accumulated Depreciation			
30	Transmission Accumulated Depreciation		p219.25.c (See Attachment 9, line 16, column e and Attachment 9a, line 42, column g)	0

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

Adjust	ment To Rate Base				
	Accumulated Deferred Income Taxes				
40a	Account No. 190 (ADIT)	Projected Activity	(Note W)	Attachment 1A – ADIT Summary, Line 24	#DIV/0!
40b	Account No. 281 (ADIT - Accel. Amort)	Projected Activity	(Note W)	Attachment 1A – ADIT Summary, Line 48	
40c	Account No. 282 (ADIT - Other Property)	Projected Activity	(Note W)	Attachment 1A – ADIT Summary, Line 72	
40d	Account No. 283 (ADIT - Other)	Projected Activity	(Note W)	Attachment 1A – ADIT Summary, Line 96	
40e	Account No. 255 (Accum. Deferred Investment Tax Credits)	Projected Activity	(Note T)	Attachment 1A – ADIT Summary, Line 120	
40f	Accumulated Deferred Income Taxes Allocated To Transmission		(Line 40a + 40b + 40c + 40d + 40e	
	Unamortized Deficient / (Excess) ADIT				
41a	Unamortized Deficient / (Excess) ADIT (Federal)	Projected Activity	(Note X)	Attachment 1D - ADIT Rate Base Adjustment, Line 76	
41b	Unamortized Deficient / (Excess) ADIT (State)	Projected Activity	(Note X)	Attachment 1D - ADIT Rate Base Adjustment, Line 152	
42	Unamortized Deficient / (Excess) ADIT Allocated to Transmission	•	, , ,	Line 41a + 41b	
43	Adjusted Accumulated Deferred Income Taxes Allocated To Transmis	ssion		Line 40f + 42	
	Unfunded Reserves				
44	Total Reserves Account Balance Attributable to Transmission		Enter Negative	Attachment 5	#DIV/0!
	Abandonment Transmission Projects				
44a	Unamortized Abandoned Transmission Projects		(Note R)	Attachment 9, line 30, column h	#DIV/0!
	Prepayments				
45	Prepayments		(Note A)	Attachment 9, line 30, column f	#DIV/0!
46	Total Prepayments Allocated to Transmission		, ,	(Line 45)	#DIV/0!
	Materials and Supplies				
47	Undistributed Stores Exp		(Note A)	p227.6.c & 16.c (See Attachment 9, line 30, column e)	0
48	Wage & Salary Allocation Factor			(Line 5)	#DIV/0!
49	Total Transmission Allocated			(Line 47 * 48)	#DIV/0!
50	Transmission Materials & Supplies		(Note U)	p227.8.c+ p227.5.c (See Attachment 9, line 30, column d)	0
51	Total Materials & Supplies Allocated to Transmission			(Line 49 + 50)	#DIV/0!
	Cash Working Capital				
52	Operation & Maintenance Expense			(Line 84)	#DIV/0!
53	1/8th Rule			x 1/8	12.5%
54	Total Cash Working Capital Allocated to Transmission			(Line 52 * 53)	#DIV/0!
	Network Credits				
55	Outstanding Network Credits		(Note N)	From PJM	0
56	Less Accumulated Depreciation Associated with Facilities with Outst	anding Network Credits	(Note N)	From PJM	0
57	Net Outstanding Credits			(Line 55 - 56)	0
58	TOTAL Adjustment to Rate Base			(Line 43 + 44 + 44a + 46 + 51 + 54 - 57)	#DIV/0!
59	Rate Base			(Line 39 + 58)	#DIV/0!
O&M					
Octivi	Transmission O&M				
60	Transmission O&M			p320-323.112.b	0
61	Less extraordinary property losses			Attachment 5	0
ΟI	2000 extraordinary property 1000es			Audonin GIL O	U

84	Total Transmission O&M		(Line 66 + 75 + 78 + 83)	#DIV/0!
83	A&G Directly Assigned to Transmission		(Line 81 * 82)	#DIV/0!
82	Gross Plant Allocation Factor		(Line 16)	#DIV/0!
81	Total		(Line 79 + 80)	0
80	General Advertising Exp Account 930.1	(Note F)	p320-323.191.b	0
79	Property Insurance Account 924		p320-323.185.b	0
78	Subtotal - Transmission Related		(Line 76 + 77)	0
77	General Advertising Exp Account 930.1	(Note K)	p320-323.191.b	0
Di i	rectly Assigned A&G Regulatory Commission Exp Account 928	(Note G)	p320-323.189.b	0
75	General & Common Expenses Allocated to Transmission		(Line 73 * 74)	#DIV/0!
74	Wage & Salary Allocation Factor		(Line 5)	#DIV/0!
73	General & Common Expenses		(Lines 67 + 68) - Sum (69 to 72)	0
72	Less EPRI Dues	(Note D)	p352-353	0
71	Less General Advertising Exp Account 930.1	, ,	p320-323.191.b	0
70	Less Regulatory Commission Exp Account 928	(Note E)	p320-323.189.b	0
69	Less Property Insurance Account 924	(**************************************	p320-323.185.b	0
68a	For informational purposes: PBOP expense in FERC Account 926	(Note S)	(Attachment 5)	0
68	Total A&G	(10071)	p320-323.197.b	0
A II	located General & Common Expenses Common Plant O&M	(Note A)	p356	0
66	Transmission O&M		(Lines 60 - 61 + 62 - 63 + 64 + 65)	0
65	Plus Transmission Lease Payments	(Note A)	P200-201.4.c	(
64	Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565	(Note O)	PJM Data	C
63	Less Account 565		p320-323.96.b	0

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

5	Total Return (R)			(Sum Lines 122 to 124)	0.00
4	Weighted Cost of Common	Common Stock		(Line 118 * 121)	0.00
3	Weighted Cost of Preferred	Preferred Stock		(Line 117 * 120)	0.00
2	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 116 * 119)	0.00
1	Common Cost	Common Stock	(Note J)	Fixed	0.10
)	Preferred Cost	Preferred Stock		(Line 102 / 113)	0.00
9	Debt Cost	Total Long Term Debt		(Line 101 / 112)	0.00
3	Common %	Common Stock		(Line 114 / 115)	
7	Preferred %	Preferred Stock		(Line 113 / 115)	
ŝ	Debt %	Total Long Term Debt		(Line 112 / 115)	
5	Total Capitalization			(Sum Lines 112 to 114)	
4	Common Stock			(Line 106)	
3	Preferred Stock		(Note AA)	p112-113.3.c	
2	Total Long Term Debt		(Note Z)	(Sum Lines 107 to 111)	
1	Less LTD on Securitization Bonds	(Note P)	enter negative	Attachment 8	
)	Less ADIT associated with Gain or Loss		enter negative	Attachment 1B – ADIT EOY, Line 7	
9	Plus Gain on Reacquired Debt		enter positive	p112-113.61.c	
3	Less Loss on Reacquired Debt		enter negative	p110-111.81.c	
7	Capitalization Long Term Debt			p112-113.18.d through 21.d	
ô	Common Stock		(Note Y)	(Sum Lines 103 to 105a)	
a	Less Account 219		enter negative	p112-113.15.c	
5	Less Account 216.1		enter negative	p112-113.12.c	
1	Less Preferred Stock		enter negative	(Line 113)	
3	Proprietary Capital			p112-113.16.c	
	Common Stock				
2	Preferred Dividends		enter positive	p118-119.29.c	
1	Long Term Interest			(Line 99 - 100)	
)	Less LTD Interest on Securitization Bonds		(Note P)	Attachment 8	
)	Long Term Interest			p114-117.62.c through 67.c	
	Long Term Interest				

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

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

Notes

- A Electric portion only
- B Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant included which is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service.
 - For the true-up, new transmission plant which was actually placed in service weighted by the number of months it was actually in service
- C Transmission Portion Only
- D All EPRI Annual Membership Dues
- E All Regulatory Commission Expenses
- F Safety related advertising included in Account 930.1
- G Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- Per FERC's order in Docket No. ER07-576, the Conastone and Waugh Chapel substation projects get an additional 100 basis points to the return on equity on top of a base ROE of 10.0% per FERC order issued in Docket No. EL13-48 and a 50 basis point RTO transmission planning participation adder approved in Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007, for a total ROE of 11.5%. The rest of transmission rate base, except as provided in Note Q below, gets an ROE of 10.5% because it excludes the additional 100 basis points approved solely for the Conastone and Waugh Chapel substation projects.
- K Education and outreach expenses relating to transmission, for example siting or billing
- L As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.
- M Amount of transmission plant excluded from rates, includes investment in generation step-up transformers to the extent included in Plant in Service.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A.

 Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 154.
- O Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the zone under Schedule 12 are included in Transmission O&M.

 If they are booked to account 565, they are included in on line 64.
- P Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Q On November 16, 2007, the Federal Energy Regulatory Commission (FERC) granted Baltimore Gas and Electric (BGE) in Docket No. ER07-576 incentive rate treatment for 6 projects designated in the PJM Regional Transmission Expansion Plan (RTEP) as Transmission Owner Initiated (TOI). Specifically, FERC granted an additional 100 basis points to the return on equity (ROE) for these projects, resulting in a final ROE, for these projects, of 11.5%, inclusive of a base ROE of 10.0% per FERC order issued in Docket No. EL13-48 and a 50 basis point ROE transmission planning adder approved in Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007.
- Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Dedicated Facilities pre-approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, LLC and Baltimore Gas and Electric Co., 150 FERC ¶ 61,054 (2015). Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Mid-Atlantic Power Pathway (MAPP) approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, L.L.C. and Baltimore Gas and Electric Co., 152 FERC ¶ 61,254 (2015). Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Project Baseline Upgrades b1254 and b1254.1 ("b1254") approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, L.L.C. and Baltimore Gas and Electric Co., XXX FERC ¶XX1,XXX (XXXX).
- S See Attachment 5, Cost Support, section entitled "PBOP expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27, and ER16-456.
- T Baltimore Gas and Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization multiplied by (1/1-T).
- U Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion of line 5 is specified in a footnote to the Form 1, page 227.
- V See Attachment 5 Cost Support, section entitled "Other Income Tax Adjustment" for additional information.
- The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, theses balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(I)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. 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 W, regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) filing, see Attachment 1D ADIT Rate Base Adjustment, Column C for inputs. For the Annual Update (True-Up) filing, See Attachment 1D ADIT Rate Base Adjustment, Column F for inputs.
- Y Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in BGE's books and records (trial balance or monthly balance sheet).
- Z Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in BGE's books and records (trial balance or monthly balance sheet).
- AA Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in BGE's books and records (trial balance or monthly balance sheet).

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

Rate Year	
=	

Accumulated Deferred Income Taxes (Account No. 190)

	Taxes (Accou	<u>int N</u> O. 13	90)										
		Da	ys in Period				tion - Prora Tax Activit		Actual	- Proration	of Deferred	Tax Activity	y (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)	(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	ADIT Subject to Proration					[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	August				50.00%	-	-	-	-	-	-	-	-
11	September				50.00%	-	-	-	-	-	-	-	-
12	October				50.00%	-	-	-	-	-	-	-	-
13	November				50.00%	-	-	-	-	-	-	-	-
14	December				50.00%	-	-	-	-	-	-	-	-

15		Total (Sum												
Beginning Balance - ADIT Not Subject to		of Lines 3 -	_				_	_		_	_	_	_	
ADIT Not Subject to Portation Beginning Balance - Beginning Balance - (Col. (H), Line 16 + Line 17) Beginning Balance - (Col. (H), Line 16 + Line 17)	15	14)												
Projected Amount for Attachment H-2A, Line 40 Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281) Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281) Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281) Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281) Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281) Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281) Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281) Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281) Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281) Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281) Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281) Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281) Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281) Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281) Accumulated Deferred Tax Activity (Note A) Actual - Proration of Deferred Tax Activity (Note A) Actual - Projected Monthly (Note A) Actual - Projected Monthly (Note A) Actual - Projected Monthly (Note C) Ac		ADIT Not Subj Proration Beginning Bala	ect to ance -				Date]		-					
Balance -	17		ent				,		_					-
Ending Balance - ADIT Subject to Forestion Fores							(Col. (H), Line 16 +			(Col. (M)	Line 16 +			
ADIT Not Subject to 19	18	DTA / (DTL)					Line 17)		-					-
ADIT Adjustment Ending Balance 21 DTA / (DTL) Average Balance as adjusted (non- prorated) Prorated ADIT Amount for Attachment H-2A, Line 420 Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281) Days in Period (A) (B) (C) (D) (E) Days Prorated Month Per Days Month Per Month Per Days Month Per Month Period Days Month Per Month Line 20 (Col. (H), Line 18 + HDIV/0! Line 18 + Line 21] /2) (Col. (M), Line 22 + Line 23) Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281) Projection - Proration of Deferred Tax Activity (Noie A) (F) (G) (H) Projected Monthly Projected Monthly Column Monthly Column Period D) Activity (Col. (M), Line 19 + Line 29 + Line 29 (Col. (M), Line 21 + Line 21] /2) Actual - Proration of Deferred Tax Activity (Noie A) (D) (K) (L) Projected Monthly Column Projected Balance Projected Monthly Ex Column Projected Monthly Activity (Col. G) Projected Monthly Projected Balance Projected Monthly Column Projected Balance Projected Monthly Projected Monthly Projected Balance Projected Monthly Projected Monthly Projected Column Projected	19	ADIT Not Subj Proration Ending							#DIV/0!					-
Balance -	20	ADIT Adjustment					(Note F)		-					-
Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281) C(C) (D) (E) (E) (D) (E) (C(C) (D) (D) (D) (D) (D) (C(C) (D) (D) (D) (C(C) (D) (D) (D) (C(C) (D) (D) (D) (D) (D) (C(C) (D) (D) (D) (D) (D) (D) (D) (D) (D) (D	21	Balance -						ine 19 +	#DIV/0!		, Line 19 +			-
Application	22	adjusted (non-							#DIV/0!	Line 21] /				-
Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281) Days in Period Col. (H), Line 22 +	23	ADIT							-	(M),				
Accelerated Amortization (Account No. 281) Days in Period C	24	Attachment H	I-2A,					ine 22 +	#DIV/0!		Line 22 +			-
Line Month Days Per Month Per Month		Accelerated A												
Line Month Days Per Month Per Mont			Da	ys in Period						Actual	- Proration	of Deferred	Tax Activity	(Note B)
Line Month Days Per Month Per Mont		(A)	(B)	(C)	(D)	(E)				(I)	(J)	(K)	(L)	(M)
	Line	Month	Per	Days	Days Per Future Test	Amount (Column C / Column	Monthly	Projected Monthly Activity (Column E x Column	Projected Balance (Col. G Plus Col. H, Preceding	Monthly	Projected vs. Actual	Proration (Actual vs Projected)	Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
25 to Proration - Datej -	25	ADIT Subject to Proration					[Insert Date]		-	[Insert Date]				-
26 Projected / [Insert [Insert	26	Projected /					[Insert			[Insert				

	Actual Activity			Date]			Date]				
27	January		50.00%		_	_	_	_	_	_	_
28	February		50.00%		_	_		_	_	_	_
29	March		50.00%		_	_	_	_	_	_	_
30	April		50.00%		_	_	_	_	_	_	_
31	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	Beginning Bala ADIT Not Subj			[Insert Date]		_	[Insert Date]				_
40	Proration Beginning Bala			(Note F)							
41	ADIT Adjustme Beginning	ent				-	(O. I. (M)	Line 40 c			-
42	Balance - DTA / (DTL)			(Col. (H), L Line 41)	Ine 40 +	-	(Col. (M) Line 41)	, Line 40 +			-
43	Not Subject to Ending	ling Balance - ADIT Proration		[Insert Date]		-	[Insert Date]				-
44	Balance - ADIT Adjustment			(Note F)		-					-
45	Ending Balance - DTA / (DTL)			(Col. (H), L Line 44)	₋ine 43 +	-	(Col. (M) Line 44)	, Line 43 +			-
-	Average Balar adjusted (non-			([Col. (H),	line 42 ±), Line 42 +			
46	prorated) Prorated			Line 45] /2 (Col. (H),		-	Line 45] /	/2)			-
47	ADIT			Line 38)		-	(M),				-

Line 38 **Amount for** Attachment H-2A, (Col. (H), Line 46 + (Col. (M), Line 46 + 48 Line 40b Line 47) Line 47) **Accumulated Deferred Income** Taxes - Property (Account No. 282) **Projection - Proration of** Days in Period Actual - Proration of Deferred Tax Activity (Note B) **Deferred Tax Activity (Note A)** (C) (D) (K) (A) (B) (E) (G) (H) (l) Preserved Prorated Prorated Prorated Total Projected Proration Projected Preserve Preserve Actual Amount Monthly Balance Difference Days Projected Days Prorated Actual Proration Proration Balance (Column Projected Per Activity (Col. G Line Monthly Monthly (Actual vs (Actual vs (Col. K + Month Per Days **Future** C/ (Column Plus Col. vs. Actual Month Per Month Activity Activity Projected) Projected) Col. L + Test Column Εx Η, (Note C) (Note D) (Note E) Col. M, Period Column D) Preceding Preceding F) Balance) Balance) ADIT Subject [Insert [Insert 49 to Proration Date] Date] Projected / [Insert Date] [Insert Actual Date] 50 Activity January 51 50.00% February 52 50.00% March 53 50.00% April 54 50.00% May 55 50.00% June 56 50.00% July 57 50.00% August 58 50.00% September 59 50.00% October 60 50.00% November 61 50.00% December 62 50.00%

Total (Sum

of Lines 51 - -

63

	62)												
64	Beginning Bala ADIT Not Subj Proration Beginning Bala	ject to				[Insert Date]		-	[Insert Date]				-
65	ADIT Deprecia Adjustment Beginning					(Note F)		-					-
66	Balance - DTA / (DTL)					(Col. (H), L Line 65)	ine 64 +	-	(Col. (M) Line 65)	, Line 64 +			-
67	Estimated End Not Subject to Ending Baland	Proration ce -				[Insert Date]		#DIV/0!	[Insert Date]				-
68	ADIT Deprecial Adjustment Ending	auon				(Note F)		-	(0.1.00)				-
69	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), 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	I-2A,				(Col. (H), L Line 71)	ine 70 +	#DIV/0!	(Col. (M) Line 71)	, Line 70 +			-
	Accumulated Taxes - Other												
		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) 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]				

	January									
75		50.00%	-	-	-	-	-	-	-	-
76	February	50.00%	-	-	-	-	-	-	-	-
77	March	50.00%	-	-	-	-	-	-	-	-
78	April	50.00%	-	-	-	-	-	-	-	-
79	May	50.00%	-	-	-	-	-	-	-	-
80	June	50.00%	-	-	-	-	-	-	-	-
81	July	50.00%	-	-	-	-	-	-	-	-
82	August	50.00%	-	-	-	-	-	-	-	-
83	September	50.00%	-	-	-	-	-	-	-	-
84	October	50.00%	-	-	-	-	-	-	-	-
85	November	50.00%	-	-	-	-	-	-	-	-
86	December	50.00%	-	-		-	-	-	-	-
87	Total (Sum of Lines 7586)		-	-		-	-	-	-	
88	Beginning Balance - ADIT Not Subject to Proration Beginning Balance -		[Insert Date]		-	[Insert Date]				-
88 89	ADIT Not Subject to Proration Beginning Balance - ADIT Adjustment				-					-
	ADIT Not Subject to Proration Beginning Balance -		Date]	_ine 88 +	-	Date]	, Line 88 +			- -
89	ADIT Not Subject to Proration Beginning Balance - ADIT Adjustment Beginning Balance - DTA / (DTL) Estimated Ending Balance - ADIT Not Subject to Proration Ending		Date] (Note F) (Col. (H), L	_ine 88 +	- - #DIV/0!	Date] (Col. (M)	, Line 88 +			- -
90 91	ADIT Not Subject to Proration Beginning Balance - ADIT Adjustment Beginning Balance - DTA / (DTL) Estimated Ending Balance - ADIT Not Subject to Proration Ending Balance - ADIT		Date] (Note F) (Col. (H), L Line 89) [Insert	_ine 88 +	- - #DIV/0!	(Col. (M), Line 89)	, Line 88 +			- -
90	ADIT Not Subject to Proration Beginning Balance - ADIT Adjustment Beginning Balance - DTA / (DTL) Estimated Ending Balance - ADIT Not Subject to Proration Ending Balance - ADIT Adjustment Ending		(Note F) (Col. (H), L Line 89) [Insert Date] (Note F)		-	(Col. (M), Line 89) [Insert Date]				- -
90 91	ADIT Not Subject to Proration Beginning Balance - ADIT Adjustment Beginning Balance - DTA / (DTL) Estimated Ending Balance - ADIT Not Subject to Proration Ending Balance - ADIT Adjustment		(Col. (H), L Line 89) [Insert Date]		- - #DIV/0! - #DIV/0!	(Col. (M), Line 89) [Insert Date]	, Line 88 + , Line 91 +			- -
89909192	ADIT Not Subject to Proration Beginning Balance - ADIT Adjustment Beginning Balance - DTA / (DTL) Estimated Ending Balance - ADIT Not Subject to Proration Ending Balance - ADIT Adjustment Ending Balance -		Date] (Note F) (Col. (H), L Line 89) [Insert Date] (Note F) (Col. (H), L	_ine 91 + Line 90 +	-	(Col. (M), Line 89) [Insert Date] (Col. (M), Line 92)	, Line 91 +), Line 90 +			- - - -
899091929394	ADIT Not Subject to Proration Beginning Balance - ADIT Adjustment Beginning Balance - DTA / (DTL) Estimated Ending Balance - ADIT Not Subject to Proration Ending Balance - ADIT Adjustment Ending Balance - DTA / (DTL) Average Balance as adjusted (non-		(Note F) (Col. (H), L Line 89) [Insert Date] (Note F) (Col. (H), L Line 92) ([Col. (H), Line 93] /2 (Col. (H),	_ine 91 + Line 90 +	- #DIV/0!	(Col. (M), Line 89) [Insert Date] (Col. (M), Line 92)	, Line 91 +), Line 90 +			
8990919293	ADIT Not Subject to Proration Beginning Balance - ADIT Adjustment Beginning Balance - DTA / (DTL) Estimated Ending Balance - ADIT Not Subject to Proration Ending Balance - ADIT Adjustment Ending Balance - DTA / (DTL) Average Balance as adjusted (non- prorated)		(Col. (H), L Line 89) [Insert Date] (Note F) (Col. (H), L Line 92) ([Col. (H), L Line 93] /2	_ine 91 + Line 90 +	- #DIV/0!	(Col. (M), Line 89) [Insert Date] (Col. (M), Line 92) ([Col. (M), Line 93] / (Col. (M), Line 86)	, Line 91 +), Line 90 +			- - - - -

Attachment H-2A,	Line 95)	Line 95)	-
Line 40d	<u></u> _		

Accumulated Deferred Investment Tax Credits (Account No. 255)

	NO. 255)					Projection - Proration of Actual Proration of Deformed ITC Activity (Note P)							
		Day	ys in Period			Deferred	:tion - Prora ∣ITC Activit	y (Note A)	Actua	al - 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)
97	DITC Subject to Proration					[Insert Date]		-	[Insert Date]				-
98	Projected / Actual Activity					[Insert Date]			[Insert Date]				
99	January				50.00%	-	-	-	-	-	-	-	-
100	February				50.00%	-	-	-	-	-	-	-	-
101	March				50.00%	-	-	-	-	-	-	-	-
102	April				50.00%	-	-	-	-	-	-	-	-
103	May				50.00%	-	-	-	-	-	-	-	-
104	June				50.00%	-	-	-	-	-	-	-	-
105	July				50.00%	-	-	-	-	-	-	-	-
106	August				50.00%	-	-	-	-	-	-	-	-
107	September				50.00%	-	-	-	-	-	-	-	-
108	October				50.00%	-	-	-	-	-	-	-	-
109	November				50.00%	-	-	-	-	-	-	-	-
110	December Total (Sum				50.00%	-	-	-	-	-	-	-	-
111	of Lines 99 - 110)	-				-	-		-	-	-	-	

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

Instructions

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

Rate Year

Projected Activity

Check

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

Notes

- 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.

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

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

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column B is excluded from rate base and instead included in Cost of Debt on Attachment H-2A, Line 110. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-2A, Line 110. The ADIT balance is based on the 13-month average.

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

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

Subtotal: ADIT-190 (Not Subject	et to						
Proration)		_	_	_	_	_	
Less: ASC 740 ADIT Adjustments	s						
excluded from rate base							
Less: ASC 740 ADIT Adjustments	S						
related to unamortized ITC							
Less: ASC 740 ADIT balances re							
to income tax regulatory assets /							
(liabilities) Less: OPEB related ADIT, Above	if not						
separately removed	HITIOL						
Separately removed							
Total: ADIT-190 (Not Subject to	,						
Proration)		_	_	-	-	-	
•							
Wages & Salary							
Allocator						#DIV/0!	
Gross Plant							
Allocator					#DIV/0!		
Transmission				100.000/			
Allocator Other Allocator			0.000/	100.00%			
Other Allocator ADIT -			0.00%				
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 (Subject to Proration)	Total	Related	Related	Related	Related	Justification

Subtotal: ADIT-190 (S	ubject to						
Proration)	_	-	-	-	-	-	
Less: ASC 740 ADIT A	djustments						
excluded from rate base							
Less: ASC 740 ADIT Ad							
related to unamortized Less: ASC 740 ADIT ba							
to income tax regulatory							
(liabilities)	y assets /						
Less: OPEB related AD	IT. Above if not						
separately removed	,						
Total: ADIT-190 (Subje	ect to						
Proration)		-	-	-	-	-	
Wages & Salary						#DIV//01	
Allocator Gross Plant						#DIV/0!	
Allocator					#DIV/0!		
Transmission					#01010!		
Allocator				100.00%			
Other Allocator			0.00%	100.0070			
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)
			or Other	Transmission	Plant	Labor	
ADIT- 282 (Not Subject	t to Proration)	Tota	Other II Related	Related	Related	Related	Justification
	,						
Subtotal: ADIT-282 (N	ot Subject to						
Proration)	or subject to	_	_	_	_	_	
Less: ASC 740 ADIT A							
excluded from rate base							
Less: ASC 740 ADIT A							
related to AFUDC Equir Less: ASC 740 ADIT ba	alances related						
to income tax regulator							
(liabilities)							
Less: OPEB related AD	IT, Above if not						
separately removed							
Total: ADIT-282 (Not S	Subject to						
Proration)	oubject to	_	-	-	-	_	
,							
Wages & Salary							
Allocator						#DIV/0!	
Gross Plant Allocator					#DIV/0!		
Transmission					#DIVIU:		
Allocator				100.00%			
Other Allocator			0.00%				
ADIT -		#DIV/	0!		#DIV/0!	#DIV/0!	

Transmission			-] -			
		•					•
(A)		(B)	(C) Gas,	(D)	(E)	(F)	(G)
			Production,	Only			
			Distribution, or	Transmission	Plant	Labor	
			Other		-		
ADIT-282 (Subject to	Proration)	Total	Related	Related	Related	Related	Justification
Subtotal: ADIT-282 (Proration)	Subject to	-	-	-	-	-	
Less: ASC 740 ADIT	Adiustments						
excluded from rate ba	se						
Less: ASC 740 ADIT related to unamortized							
Less: ASC 740 ADIT							
to income tax regulator							
(liabilities) Less: OPEB related A	DIT Above if not						
separately removed	DIT, Above ii flot						
Total: ADIT-282 (Sub	piant to						
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!	1_	_	#DIV/0!	#DIV/0!	
Transmission		#DIV/0:	<u> </u> -	<u> </u>	#DIV/0:	#51770:	
(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			1				
Proration)		-	<u> </u> -	-	-	-	
Total - FERC Form							

1, Page 274-275 - - - - - -

Instructions for Account 282:

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

Transmission are directly assigned

to Column D

- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)

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

	_			<u> </u>			
Subtotal: ADIT-283 (Not Subject to Proration)		-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base							
Less: ASC 740 ADIT Adjustments related to unamortized ITC							
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)							
Less: OPEB related ADIT, Above if not separately removed							
Total: ADIT-283 (Not Subject to Proration)		-	-	-	-	-	
Wages & Salary Allocator						#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- 283 (Subject to Proration)	Total	Related	Related	Related	Related	Justification
Subtotal: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments						

related to unamortized	ITC								
Less: ASC 740 ADIT balances related									
to income tax regulator	y assets /								
(liabilities)									
Less: OPEB related AD	OIT, Above if not								
separately removed									
Total: ADIT-283 (Subj	ect to								
Proration)			-	-		-	-	-	
Wages & Salary									
Allocator								#DIV/0!	
Gross Plant									
Allocator							#DIV/0!		
Transmission									
Allocator						100.00%			
Other Allocator				0.0	00%				
ADIT -									
Transmission			#DIV/0!	-		-	#DIV/0!	#DIV/0!	

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

Instructions for Account 283:

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

Transmission are directly assigned

to Column D

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

(Subject to Proration)

(A)	(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
ADITO 077 (II		or	Transmission	Plant	Labor	
ADITC-255 (Unamortized Investment Tax Credits)	Total	Other Related	Related	Related	Related	Justification
,		13530053				
Total - FERC Form						
1, Page 266-267	-	-	-	-	-	
Total: ADIT-255	_	_	_	_	_	
Wages & Salary Allocator					#DIV/0!	
Gross Plant Allocator				#DIV/0!		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized						
Investment Tax						
Credit - Transmission	#DIV/0!	_	_	#DIV/0!	#DIV/0!	
Transmission	1101170:			1101110:	IIDIVIO.	
(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
Investment Tax Credit Amortization	Total	Related	Related	Related	Related	Justification
	_					
	-					

Total - FERC Form								
1, Page 266-267		-	-		-	-	-	
Total: Investment								
Tax Credit								
Adjustments								
Manage O O class								
Wages & Salary							//DIV //OI	
Allocator							#DIV/0!	
Gross Plant						#DI\ ((0)		
Allocator						#DIV/0!		
Transmission					400.000/			
Allocator					100.00%			
Other Allocator				0.00%				
Investment Tax								
Credit Amortization								
- Transmission		#DIV/0!	-		-	#DIV/0!	#DIV/0!	

END

Accumulated Deferred Income Taxes (ADIT) Attachment 1C - ADIT Worksheet - Beginning of Year

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

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column B is excluded from rate base and instead included in Cost of Debt on Attachment H-2A, Line 110. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-2A, Line 110. The ADIT balance is based on the 13-month average.

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

(A)	(B)	(C)	(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 (N	ot Subject to							
Proration)	or subject to		_	_	_	_	_	
1 Totation)			_	_		_	_	
Less: ASC 740 ADIT A	diuetmente							
excluded from rate bas	ajustinents e							
Less: ASC 740 ADIT A								
related to unamortized	ITC							
Less: ASC 740 ADIT ba								
to income tax regulator								
(liabilities)	,							
Less: OPEB related AD	IT, Above if not							
separately removed	,							
•								
Total: ADIT-190 (Not S	Subject to							
Proration)		L	-	-	-	-	-	
Wages & Salary								
Allocator								
Gross Plant								
Allocator		L						
Transmission								
Allocator					100.00%			
Other Allocator				0.00%				
ADIT -								
Transmission			-	-	-	-	-	
								<u>'</u>

(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
		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 A excluded from rate bas	se							
related to unamortized	Less: ASC 740 ADIT Adjustments related to unamortized ITC							
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)								
Less: OPEB related ADIT, Above if not separately removed								
Total: ADIT-190 (Subject to Proration)			-	-	-	-	-	
Wages & Salary Allocator								
Gross Plant Allocator								
Transmission Allocator					100.00%			
Other Allocator				0.00%				
ADIT - Transmission			-	_	-	-	-	

(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production,	Only			
		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)	(D)	(E)	(F)	(G)
				Gas, Production,	Only			
				Distribution,	·,			
				or Other	Transmission	Plant	Labor	
ADIT- 282 (Not Subject	ct to Proration)		Total	Related	Related	Related	Related	Justification
			-					
Subtotal: ADIT-282 (N	lot Subject to							
Proration)			-	-	-	-	-	
Less: ASC 740 ADIT A	diuotmonto							
excluded from rate bas								
Less: ASC 740 ADIT A								
related to AFUDC Equi	ity							
Less: ASC 740 ADIT b								
to income tax regulator	y assets /							
(liabilities)	NT AL 16 1							
Less: OPEB related AD	OII, Above if not							
separately removed								
Total: ADIT-282 (Not	Subject to	-						
Proration)	Subject to		_	_	_	_	_	
Wages & Salary								
Allocator								
Gross Plant								
Allocator		<u> </u>						
Transmission					400.000/			
Allocator		<u> </u>		2 2 2 2 2 2	100.00%			
Other Allocator		<u> </u>		0.00%				
ADIT -								
Transmission		1	-	-	-	-	-	

(A)		(B)	(C)	(D)	(E)	(F)	(G)
			Gas, Production,	Only			
			Distribution, or	Transmission	Plant	Labor	
ADIT-282 (Subject to Prora	tion)	Total	Other Related	Related	Related	Related	Justification
	,						
Subtotal: ADIT-282 (Subject Proration)	et to	-	-	-	-	-	
,							
Less: ASC 740 ADIT Adjustr	nents						
excluded from rate base							
Less: ASC 740 ADIT Adjustr	nents						
related to unamortized ITC							
Less: ASC 740 ADIT balance							
to income tax regulatory asse	ets /						
(liabilities) Less: OPEB related ADIT, A	baya if not						
separately removed	bove ii not						
separately removed							
Total: ADIT-282 (Subject to	`						
Proration)		_	_	_	_	_	
T. G.							
Wages & Salary Allocator							
Gross Plant							
Allocator							
Transmission							
Allocator				100.00%			
Other Allocator			0.00%				
ADIT -							
Transmission		_	-	-	-	-	
(A)		(B)	(C)	(D)	(E)	(F)	(G)
			Gas,	Only			
			Production,	Only			
			Distribution, or	Transmission	Plant	Labor	
			Other	1101131111331011	ııanı	Labor	
ADIT-282		Total	Related	Related	Related	Related	Justification
ADIT-282 (Not							
Subject to Proration)		-	-	-	-	-	
ADIT-282 (Subject to							
Proration)		-	-	-	-	-	
Total - FERC Form							
1, Page 274-275		_	-	-	-	-	

Instructions for Account 282:

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

Transmission are directly assigned

to Column D

- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)

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

			1				
Subtotal: ADIT-283 (N Proration)	lot Subject to	-	-	-	-	-	
1 A O O 740 A D IT A	P ()						
Less: ASC 740 ADIT A excluded from rate bas	e						
Less: ASC 740 ADIT A related to unamortized	ITC						
Less: ASC 740 ADIT be to income tax regulator (liabilities)	ry assets /						
Less: OPEB related AD separately removed	DIT, Above if not						
Total: ADIT-283 (Not S	Subject to	-	-	-	-	-	
Wages & Salary Allocator							
Gross Plant Allocator							
Transmission Allocator				100.00%			
Other Allocator			0.00%	10010070			
ADIT -			0.0070				
Transmission		-	-	-	-	-	

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
		1101010			110.0.0	
Subtotal: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						

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Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT 002 (Ouble of to						
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	Total	Related	Related	Related	Related	Justification
ADIT-283 (Not						
Subject to Proration)	-	-	-	-	-	
ADIT-283 (Subject to						
Proration)	-	-	-	-	-	
Total - FERC Form						
1, Page 276-277	-	-	-	-	-	

Instructions for Account 283:

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

Transmission are directly assigned

to Column D

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

"normalization" rules will be included in ADIT-283

(Subject to Proration)

Page 35

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E)	(F) Labor	(G)
ADITC-255 (Unamortized Investment Tax Credits)	Total	Other Related	Related	Related	Related	Justification
Total - FERC Form 1, Page 266-267	_	_	-	_	_	
1,1 ago 200 201						
				-		
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	Transmission	Plant	Labor	
Investment Tax	Tatal	Other	Doloted	Doloted	Dolotod	lugtification
Credit Amortization	Total	Related	Related	Related	Related	Justification
	-					

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

END

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

Rate	
Year =	

Federal Deficient / (Excess) Deferred Income Taxes

Deficient / (Excess)
Accumulated Deferred Income

	Accumulate Taxes (Acco					Projec	ction - Prora	ation of			.		
		D	ays in Perio	d		Defici	ent / (Exces ctivity (Note	s) ADIT	Actual -	Proration of	(Note B)	Excess) AD	IT 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)	(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 / (E ADIT Subject Proration					[Insert Date]		-	[Insert Date]				-
2	Projected / A Activity	Actual				[Insert Date]			[Insert Date]				
3	January				50.00%	-	-	-	-	-	-	-	-
4	February				50.00%	-	-	-	-	-	-	-	-
5	March				50.00%	-	-	-	-	-	-	-	-
6	April				50.00%	-	-	-	-	-	-	-	-
7	May				50.00%	-	-	-	-	-	-	-	-
8	June				50.00%	-	-	-	_	-	-	-	_
9	July				50.00%	-	-	-	-	-	-	-	_
10	August Septemb				50.00%	-	-	-	-	-	-	-	-
11 12	er October				50.00% 50.00%	-	-	-	-	-	-	-	-

				-	-	-	-	-	-	-
	Novemb									
13	er_		50.00%	-	-	-	-	-	-	-
11	Decemb		50.00%							
14	er Total (Sum		50.00%	-	-		-	-	-	-
	of Lines 3 -									
15	14)	-		-	-			-	-	
	,									
		alance - Deficient /		[Insert			[Insert			
40		IT Not Subject to		Date]		_	Date]			_
16	Proration	alance - Deficient /		•						
17		alance - Delicient / IT Adjustment		(Note F)		_				_
17	Beginning Ba			(Col. (H),		_				
	Deficient / (E			Line 16 +			(Col. (M), Line	16 +		
18	ADIT `	,		Line 17)		-	Line 17)			-
		nce - Deficient /		[Insert			[Insert			
10		IT Not Subject to		Date]		-	Date]			-
19	Proration	nce - Deficient /		•						
20		IT Adjustment		(Note F)		_				_
20	Ending Bala			(Col. (H),						
	Deficient / (E			Line 19 +			(Col. (M), Line	19 +		
21	ADIT `	,		Line 20)		-	Line 20)			-
	A			([Col. (H),						
	Average Bal adjusted (no			Line 18 + Line 21]			([Col. (M), Line	10 1		
22	prorated)	11-		/2)		-	Line 21] /2)	10 +		-
	Prorated			12)			Line 21,12)			
	Deficient /									
	(Excess)			(Col. (H),		-	(Col. (M),			-
23	ADIT			Line 14)			Line 14)			
	Deficient /			(Col. (H),			(0 1 (11) 11	00.		
0.4	(Excess) AD			Line 22 +		-	(Col. (M), Line	22 +		-
24	Account 19	U		Line 23)			Line 23)			
	Deficient / //	Excess) Accumulated								
		come Taxes - Property								

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

Line

	Days in Period										
(A)	(B)	(C)	(D)	(E)							
Month	Days Per Month	Prorated Days Per Month	Total Days Per 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)						
				Preserved						
			_	Prorated						
	Difference	Preserve	Preserve	Actual						
Actual	Projected	Proration	Proration	Balance						
Monthly	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)						

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

	adjusted (no prorated)	n-				Line 42 + Line 45] /2)		-	Line 45] /2)				-
47 48	Prorated Deficient / (Excess) ADIT Deficient / (Excess) ADIT Account 282					(Col. (H), Line 38) (Col. (H), Line 46 + Line 47)		- -	(Col. (M), Line 38) (Col. (M), L Line 47)	ine 46 +			- -
	Deficient / (I Deferred Ind (Account No	come Tax	Accumulated kes - Other	d									
		D	ays in Period	d		Deficie	ction - Prora ent / (Exces ctivity (Note	s) ADIT	Actual -	Proration of	Deficient / (I (Note B)	Excess) ADI	T Activity
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(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												
49	Subject to Proration					[Insert Date]		-	[Insert Date]				-
50	Projected / Actual Activity					[Insert Date]			[Insert Date]				
51	January				50.00%								
52	February				50.00%		-	-		-	-	-	-
53	March				50.00%	-	-	-	-	-	-	-	-
54	April				50.00%	-	_	-		_	-	-	-
55	May				50.00%	_	_	_		_	_	_	_
56	June				50.00%	_	_	_		_	_	_	_
57	July				50.00%	_	_	_	_	_	_	_	_
58	August				50.00%	_	_	_	_	_	_	_	_
59 60	Septemb er October				50.00% 50.00%	-	-	-	-	-	-	-	-

Novemb Solution				-	_	_	_	_	_	_	-
Decemb First Fir		Novemb									
Fractic Frac	61		50.00%	-	-	-	-	-	-	-	-
Total (Sum of Lines 51 - 62)	62		50.00%	_	_	_	_	_	_	_	_
Beginning Balance - Deficient / (Excess) ADIT Not Subject to Date - D	02		00.0070								
Beginning Balance - Deficient / (Excess) ADIT Not Subject to Date] - Dat				-	_		_	_	_	_	
(Excess) ADIT Not Subject to Proration Beginning Balance - Deficient / (Excess) ADIT Adjustment (Col. (H), Deficient / (Excess) ADIT Adjustment (Excess) ADIT Adjustment (Excess) (Col. (H), Line 64 + Line 65) - (Col. (M), Line 67 + Line 68) - (Col. (M), Line 67 + Line 68) - (Col. (M), Line 67 + Line 68) - (Col. (M), Line 66 + Line 68) - (Col. (M), Line 66 + Line 68) - (Col. (M), Line 66 + Line 69] /2) - (Col. (M), Line 66 + Line 69] /2) - (Col. (M), Line 66 + Line 69] /2) - (Col. (M), Line 66 + Line 69] /2) - (Col. (M), Line 66 + Line 69] /2) - (Col. (M), Line 66 + Line 69] /2) - (Col. (M), Line 66 + Line 69] /2) - (Col. (M), Line 66 + Line 69] /2) - (Col. (M), Line 66 + Line 69] /2) - (Col. (M), Line 69] /2)	63	- 62)									
(Excess) ADIT Not Subject to Proration Beginning Balance - Deficient / (Excess) ADIT Adjustment Beginning Balance - (Col. (H), Deficient / (Excess) ADIT Adjustment (Excess) ADIT Adjustment (Excess) ADIT (Excess) (Col. (H), Line 64 + Line 65) (Col. (M), Line 67 + Line 68) (Col. (M), Line 67 + Line 68) (Col. (M), Line 67 + Line 68) (Col. (M), Line 66 + Line 68) (Col. (M), Line 68 + Line 68 + Line 68) (Col. (M), Line 68 + Line 68 + Line 68 + Line 68 + Lin		Beginning Balance - Deficient /		F1			flore and				
Prioration Beginning Balance - Deficient / (Excess) ADIT Adjustment Col. (H), Deficient / (Excess) Line 64 + Line 65		(Excess) ADIT Not Subject to				_					_
Col. (H), Col. (M), Line 64 + Col. (M), Line 65 Col. (M), Line 64 + Col. (M), Line 65 Col. (M), Line 67 + Col. (M), Line 67 + Col. (M), Line 68 Col. (M), Line 66 + Col. (M), Line 66 Col. (M), Line 62 Co	64			Batoj			Batoj				
Beginning Balance -	65			(Note F)		-					_
Ending Balance - Deficient /		Beginning Balance -									
Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration Ending Balance - Deficient / (Excess) ADIT Adjustment Ending Balance - Ending Balance - Ending Balance - (Col. (H), Deficient / (Excess) Line 67 + Line 68) Average Balance as adjusted (non- Prorated) Prorated Deficient / (Excess) (Col. (H), Line 669] Prorated Deficient / (Excess) (Col. (H), Line 69] - ([Col. (M), Line 66 + Line 69] /2) Line 69] /2	00					-		_ine 64 +			-
(Excess) ADIT Not Subject to Proration Ending Balance - Deficient / Ending Balance - (Col. (H), Deficient / (Excess) ADIT Adjustment Ending Balance - (Col. (H), Deficient / (Excess) (Col. (H), Line 67 + (Col. (M), Line 67 + (Line 68) ((Col. (H), Line 68) ((Col. (H), Line 68) ((Col. (M), Line 66 + (Line 69) - ((Col. (M), Line 66 + (Line 69) /2)) Prorated Deficient / (Excess) (Col. (H), - (Col. (M), Line 66 + (Line 69) /2) Proficient / (Excess) (Col. (H), - (Col. (M), Line 62) Deficient / (Excess) (Col. (H), - (Col. (M), Line 62) Deficient / (Excess) (Col. (H), - (Col. (M), Line 62) Line 62) Deficient / (Col. (H), - (Col. (M), Line 62) Line 62) Line 62)	00	ADII		Line 65)			Line 65)				
CEXCESS ADIT Not Subject to Date - Date - Date - Date - Date - Date - Date - Date - Date - Date - Date - Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date Date				Uncort			[Incort				
67	07					_					_
Col. (H), Col.	67			-							
Deficient / (Excess) ADIT ([Col. (H), Line 68) ([Col. (H), Line 68) ([Col. (H), Line 68) ([Col. (H), Line 68) ([Col. (M), Line 67 + Line 68) ([Col. (M), Line 67 + Line 68) ([Col. (M), Line 67 + Line 68) ([Col. (M), Line 66 +	68			(Note F)		-					-
69 ADIT Line 68) Line 68) ([Col. (H), Average Balance as Line 66 + adjusted (non- 70 prorated) Prorated Deficient / (Excess) (Col. (H), Line 69] /2 (Col. (M), Line 66 + - ([Col. (M), Line 66 + - ([Col. (M), Line 66 + - ([Col. (M), Line 69] /2) Line 69] /2 Col. (H), 71 ADIT Line 62) Line 62) Col. (H),											
([Col. (H),	60					-		_ine 67 +			-
Average Balance as	09	ADII		Lille 00)			Line 00)				
adjusted (non- prorated) Prorated Deficient / (Excess) ADIT Deficient / (Col. (H), Col. (H), Co											
70 prorated) /2) Line 69] /2) Prorated Deficient / (Excess) (Col. (H), - (Col. (M), - Line 62) Deficient / (Col. (H), - Line 62) Deficient / (Col. (H),							/FO = L (NA)	l : 00 ·			
Prorated Deficient / (Excess) (Col. (H), - (Col. (M), - 1) ADIT Line 62) Deficient / (Col. (H), - 1) Deficient /	70					-					-
(Excess) (Col. (H), - (Col. (M), - 1) ADIT Line 62) Line 62) Deficient / (Col. (H),	70			12)			Line 00]72,	,			
71 ÀDIT Line 62) Line 62) Line 62)							,				
Deficient / (Col. (H),	71					-					-
	7 1						_ Lille 02)				
(Excess) ADIT - Line 70 + (Col. (M), Line 70 +		(Excess) ADIT -		Line 70 +		_		_ine 70 +			_
72 Account 283 Line 71) Line 71)	72	Account 283		Line 71)		_	_ Line 71)				

Unamortized Deficion (Projected)	ent / (Excess) AD	IT - Federal
(A)	(B)	(C)
Deficient / (Excess) Deferred Income Taxes	Referen ce	Projected EOY Balance
	(Col	
ADIT -	(H), Line	\$
190	23)	-
	(Col.	
ADIT -	(H), Line	
282	46)	-
ADIT -	(Col.	
283	(H), Line	-
	(Projected) (A) Deficient / (Excess) Deferred Income Taxes ADIT - 190 ADIT - 282 ADIT -	(A) (B) Deficient / (Excess) Deferred Income Taxes (Col. ADIT - (H), Line 190 23) (Col. ADIT - (H), Line 282 46) ADIT - (Col.

Unamortized Deficien (Actual)	t / (Excess) AD	IT - Federal
(D)	(E)	(F)
Deficient / (Excess) Deferred Income Taxes	Referen ce	Projected EOY Balance
	(Col.	
ADIT -	(M), Line	\$
190	23) (Col.	-
ADIT -	(M), Line	
282 ADIT -	46) (Col.	-
283	(M), Line	

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

State Deficient / (Excess) Deferred Income Taxes

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

	Taxes (Acco	ount No.	190)										
		D	ays in Period	d		Deficie	ction - Prora ent / (Exces ctivity (Note	s) ADIT	Actual -	Proration of	Deficient / ((Note B)	Excess) ADI	T Activity
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	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 / (E	-vcess)											
77	ADIT Subject Proration					[Insert Date]		-	[Insert Date]				-
78	Projected / A Activity	Actual				[Insert Date]			[Insert Date]				
79	January				50.00%	-	-	-	-	-	-	-	-
80	February				50.00%	-	-	-	-	-	-	-	-
81	March				50.00%	-	-	-	-	-	-	-	-
82	April				50.00%	-	-	-	-	-	-	-	-
83	May				50.00%	-	-	-	_	-	-	-	-
84	June				50.00%	-	-	-	-	-	-	-	-
85	July				50.00%	-	-	-	-	-	-	-	-
86	August				50.00%	-	-	-	-	-	-	-	-
87	Septemb er				50.00%	-	-	-	-	-	-	-	-
88 89	October Novemb				50.00% 50.00%	-	-	-	-	-	-	-	-

	er					-	_	-	_	_	-	_	_
	Decemb												
90	er				50.00%	-	-		-	-	-	-	-
	Total (Sum												
	of Lines 79	_				_	_		_	_	_	_	
91	- 90)												
	Beginning E	Balance -	Deficient /			[] ···4			Flux a sout				
	(Excess) Al	DIT Not S	ubject to			[Insert Date]			[Insert Date]				
92	Proration					Datej		-	Datej				-
	Beginning I					(Note F)							
93	(Excess) Al		tment					-					-
	Beginning E					(Col. (H),			(0. (0. (0. (0. (0. (0. (0. (0. (0. (0.				
0.4	Deficient / (Excess)				Line 92 +		_	(Col. (M), L	ine 92 +			_
94	ADIT					Line 93)			Line 93)				
	Ending Bala	ance - De	ficient /			[Insert			[Incort				
	(Excess) Al	DIT Not S	ubject to			Date]			[Insert Date]				
95	Proration					Datej		-	Datej				_
	Ending Bala					(Note F)							
96	(Excess) Al		tment					-					-
	Ending Bala					(Col. (H), Line 95 +			(Cal (M) I	ino OF I			
97	Deficient / (ADIT	Excess)				Line 95 + Line 96)		-	(Col. (M), L Line 96)	THE 95 +			-
91	ADII					Line 90)			Line 90)				
						([Col. (H),							
	Average Ba					Line 94 +							
	adjusted (n	on-				Line 97]		-	([Col. (M),				-
98	prorated)					/2)			Line 97] /2)			
	Prorated												
	Deficient /					(Cal. (H)			(Cal (M)				
99	(Excess) ADIT					(Col. (H), Line 90)		-	(Col. (M), Line 90)				-
33	Deficient /					(Col. (H),			Line 90)				
	(Excess) A	DIT -				Line 98 +			(Col. (M), L	ine 98 +			
100	Account 19					Line 99)		-	Line 99)				-
									,				
			Accumulated										
	Deferred Ir (Account N		xes - Propert	:y									
	(Account I	10. 202)				Proie	ction - Prora	ation of					
			Days in Perio	d		Defici	ent / (Exces	s) ADIT	Actual -	Proration of	(Note B)	(Excess) AD	T Activity
			T	·	,_,		ctivity (Note			T 45		1	
	(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	Amount	Projected	Monthly	Balance	Actual	Difference	Preserve	Preserve	Balance
Line	Month	Per	Days	Per	(Column	Monthly	Activity	(Col. G	Monthly	Projected	(Actual vs	(Actual vs	(Col. K +
		Month	Per Month	Future	C/	Activity	(Column	Plus Col.	Activity	vs. Actual	Projected)	Projected)	Col. L +
				Test	Column		Ex	H,		(Note C)	(Note D)	(Note E)	Col. M,
				Period	D)		Column F)	Preceding Balance)					Preceding
			1				[F)	Dalatice)					Balance)
101	Deficient / (Excess)				[Insert			[Insert				

	ADIT Subject Proration	t to		Date]		-	Date]				-
102	Projected / A Activity	actual		[Insert Date]			[Insert Date]				
103	January		50.00%	-	-	-	-	-	-	-	-
104	February		50.00%	-	-	-	-	-	-	-	-
105	March		50.00%	-	-	-	-	-	-	-	-
106	April		50.00%	-	-	-	-	-	-	-	-
107	May		50.00%	-	-	-	-	-	-	-	-
108	June		50.00%	-	-	-	-	-	-	-	-
109	July		50.00%	-	-	-	-	-	-	-	-
110	August		50.00%	-	-	-	-	-	-	-	-
111	Septemb er		50.00%	-	-	-	-	-	-	-	-
112	October		50.00%	-	-	-	-	-	-	-	-
113	Novemb er		50.00%	-	-	-	-	-	-	-	-
114	Decemb er		50.00%	-	-		-	-	-	-	
115	Total (Sum of Lines 103 - 114)	-		-	-		-	-	-	-	
116	(Excess) AD Proration	alance - Deficient / IT Not Subject to		[Insert Date]		-	[Insert Date]				-
117		alance - Deficient / IT Adjustment		(Note F)		-					-
118	Beginning Ba Deficient / (E ADIT			(Col. (H), Line 116 + Line 117)		-	(Col. (M), L Line 117)	ine 116 +			-
119	(Excess) AD Proration Ending Balar	nding Balance - Deficient / Excess) ADIT Not Subject to Foration Inding Balance - Deficient / Excess) ADIT Adjustment		[Insert Date]		-	[Insert Date]				-
120 121	Ending Balance - Deficient / (Excess) ADIT			(Col. (H), Line 119 + Line 120)		-	(Col. (M), L Line 120)	ine 119 +			-
122	Average Bal	ance as		·	l ine 112 +		([Col. (M), I	ine 112 +			
144	Average Dal	u1100 a3		([Col. (H), Line 118 +			(LOOI. (IVI), I				

	adjusted (no prorated) Prorated	n-				Line 121] /2	2)	-	Line 121] /2	2)			-
123	Deficient / (Excess) ADIT					(Col. (H), Line 114)		-	(Col. (M), Line 114)				-
124	Deficient / (Excess) AD Account 28					(Col. (H), Line 122 + Line 123)		-	(Col. (M), L Line 123)	ine 122 +			-
	Deficient / (I Deferred Ind (Account No	come Tax	Accumulated xes - Other	i									
		•	ays in Period	t		Deficie	ction - Prora ent / (Exces ctivity (Note	s) ADIT	Actual -	Proration of	Deficient / (I (Note B)	Excess) ADI	T Activity
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(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					[Insert Date]		-	[Insert Date]				-
126	Projected / Actual Activity					[Insert Date]			[Insert Date]				
407	January				F0 000/								
127	February				50.00%	-	-	-	-	-	-	-	-
128	March				50.00%	-	-	-	-	-	-	-	-
129					50.00%	-	-	-	-	-	-	-	-
130	April				50.00%	-	-	-	-	-	-	-	-
131	May				50.00%	-	-	-	-	-	-	-	-
132	June				50.00%	-	-	-	-	-	-	-	-
133	July				50.00%	-	-	-	-	-	-	-	-
134	August				50.00%	-	-	_	-	-	-	-	-
135 136	Septemb er October				50.00% 50.00%	-	-	-	-	-	-	-	-

				-	_	_	-	-	_	_	_
	Novemb										
137	er		50.00%	-	-	-	-	-	-	-	-
138	Decemb er		50.00%	_	_	_	_	_	_	_	_
	Total (Sum					_					_
400	of Lines	_		-	_		_	_	_	-	
139	127 - 138)										
	Beginning Ba	alance - Deficient /		[]			Flore and				
	(Excess) AD	IT Not Subject to		[Insert Date]		_	[Insert Date]				_
140	Proration	alance Deficient /		Datoj			Batoj				
141	(Excess) AD	alance - Deficient / IT Adjustment		(Note F)		_					_
				(Col. (H),							
	Beginning Ba			Line 140			(5 . (5) .				
142	Deficient / (E ADIT	excess)		+ Line 141)		-	(Col. (M), L Line 141)	ine 140 +			-
172	ADII			171)			Line 141)				
		nce - Deficient /		[Insert			[Insert				
143	(Excess) AD Proration	IT Not Subject to		Date]		-	Date]				-
143		nce - Deficient /									
144	(Excess) AD	IT Adjustment		(Note F)		-					-
	- " B.			(Col. (H),							
	Ending Bala Deficient / (E			Line 143 + Line		_	(Col. (M), L	ine 143 +			_
145	ADIT	2,0003)		144)		_	Line 144)				_
				•			,				
	Average Bal adjusted (no			([Col. (H), I	ino 142 -		([Col. (M), I	ino 142 ±			
146	prorated)	11-		([Col. (H), I Line 145] /		-	([Col. (M), I Line 145] /2				-
	Prorated			_	-,			-,			
	Deficient /			(Col. (H),			(0 (14)				
147	(Excess) ADIT			Line 138		-	(Col. (M), Line 138)				-
				, (Col. (H),		·	o 100)				
	Deficient / (Excess) AD	DIT -		Line 146			/ a /				
148	Account 28			+ Line 147)		-	(Col. (M), L Line 147)	ine 146 +			-
140				141)			LINE 147)				<u></u>

	Unamortized Deficion (Projected)	ent / (Excess) AD	IT - State	U (A
	(A)	(B)	(C)	
Line	Deficient / (Excess) Deferred Income Taxes	Referen ce	EOY Balance	D D T
		(Col.		
	ADIT -	(H), Line	\$	
149	190	96) (Col.	-	1
	ADIT -	(H), Line		
150	282	119)	-	2

Unamortized Deficier (Actual)	t / (Excess) AD	IT - State
(D)	(E)	(F)
Deficient / (Excess) Deferred Income Taxes	Referen ce	Projected EOY Balance
ADIT - 190	(Col. (M), Line 96) (Col.	\$
ADIT - 282	(M), Line 119)	-

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

Instructions

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

Rate Year

Projected Activity

Check

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

Notes

- 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.
- 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
- (excess) accumulated deferred income taxes subject to the normalization requirements, actual activity for months prior to the future portion of the test period is averaged rather than prorated.

 Column (J) is the difference between projected monthly and actual monthly activity (Column (I) minus Column (F)). Specifically, if projected and actual activity are both positive, a negative in Column (J) represents over-projection (amount of projected activity that did not occur) and a positive in Column (J) represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column (J) represents under-projection (excess of actual activity over projected activity) and a positive in Column (J) represents over-projection (amount of projected activity that did not occur).

- Column (K) preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column (J) is over-projected, enter Column (G) x [Column (I)/Column (F)]. If Column (J) is under-projected, enter the amount from Column (G) and complete Column (L)). In other situations, enter zero.
- Column (L) applies when (1) Column (J) is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column (J). In other situations, enter zero.
- This section is reserved for adjustments necessary to comply with the IRS normalization rules.

Baltimore Gas and Electric

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

		Ta	x Cuts and Jobs Act o	f 2017							
	(A)	(B)	(C)		(D)		(E)		(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	,	er 31, 2017 ADIT nt / (Excess)		BOY lance		ent Year rtization		Datej EOY alance
1	Unprotected Non-Property							-			
2	ADIT - 190	(Note A)	4 Years	\$	_			\$	-	\$	_
3	ADIT - 281	(Note A)	4 Years	*	_			*	_	*	_
4	ADIT - 282	(Note A)	4 Years		-				-		_
5	ADIT - 283	(Note A)	4 Years		-				-		-
6	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
7	Unprotected Property										
8	ADIT - 190	(Note A)	5 Years	\$	_			\$	_	\$	-
9	ADIT - 281	(Note A)	5 Years	Ť	_			Ť	_	•	_
10	ADIT - 282	(Note A)	5 Years		_				_		_
11	ADIT - 283	(Note A)	5 Years		-				-		-
12	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
13	Protected Property										
14	ADIT - 190	(Note A)	ARAM	\$	-					\$	-
15	ADIT - 281	(Note A)	ARAM		-						-
16	ADIT - 282	(Note A)	ARAM		-						-
17	ADIT - 283	(Note A)	ARAM		-						-
18	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
19	Total - Deficient / (Excess) ADIT			\$	-	\$	-	\$		\$	-
			Tax Reform Act of 19	186							
	(A)	(B)	(C)		(D)		(E)		(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization		er 30, 2018	[Insert D			ent Year	[Insert [

			Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Amortization	EOY Balance
20	Protected Property						
21 22 23 24	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note B) (Note B) (Note B) (Note B)	ARAM ARAM ARAM ARAM				\$ - - - -
25	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
26	Total - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
		Total Federal De	eficient / (Excess) Defe	erred Income Taxes			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	[Insert Date] BOY Balance	Current Year Amortization	[Insert Date] EOY Balance
27	Unprotected Non-Property						
28 29 30 31	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$ - - - -	\$ - - - -	\$ - - - -	\$ - - - -
32	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
33	Unprotected Property						
34 35 36 37	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$ - - - -	\$ - - - -	\$ - - - -	\$ - - - -
38	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
39	Protected Property						
40 41 42 43	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$ - - - -	\$ - - - -	\$ - - - -	\$ - - - -
44	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
45	Total - Deficient / (Excess) ADIT			\$ -			- \$ -

Total Federal Deficient / (Excess) Deferred Income Taxes

	(A)	(B)	(C)		(D)		(E)	(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		ADIT nt / (Excess)		<mark>rate]</mark> BOY alance	ent Year ortization	_	<mark>t Date]</mark> EOY Balance
46	ADIT - 190			\$	-	\$	-	\$ -	\$	-
47	ADIT - 281				-		-	-		-
48	ADIT - 282				-		-	-		-
49	ADIT - 283				-		-	-		-
50	Total - Deficient / (Excess) ADIT			\$	-	\$	-	\$ -	\$	-
51	Tax Gross-Up Factor	ATT H-2A, Line 132								
52	Regulatory Asset / (Liability)			\$	-	\$	-	\$ -	\$	-
		Federal Incom	ne Tax Regulatory As	set / (Liabi	lity)					
	(A)	(B)	(C)		(D)		(E)	(F)		(G)
						[Insert Da	ate]		[Insert	Date]
Line	Regulatory Assets / (Liabilities)	Notes			ADIT nt / (Excess)		BOY alance	ent Year ortization	1	EOY Balance
53	Account 182.3 (Other Regulatory Assets)			\$	-	\$	-	\$ -	\$	-
54	Account 254 (Other Regulatory Liabilities)				-		-	-		-
55	Total - Transmission Regulatory Asset / (Liability)			\$	-	\$	-	\$ -	\$	-
		State Deficient	t / (Excess) Deferred	Income Ta	ixes					

			State Tax Rate Chang	ge					
	(A)	(B)	(C)	(D)	(E	Ε)	(F)		(G)
			Amortization		[Insert Dat	te]		[Insert I	Date]
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Fixed Period	ADIT Deficient / (Excess)	BC Bala	OY ance	ent Year ortization		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	<u></u>							
63	ADIT - 190		5 Years	\$ -	\$	_	\$ _	\$	_

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

		Total State Def	icient / (Excess) Defer	red Income	Taxes					
	(A)	(B)	(C)		(D)		(E)	(F)		(G)
			Amortization			[Insert D	ate]		[Insert I	Date]
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Fixed Period		ADIT nt / (Excess)		BOY alance	ent Year ortization		EOY alance
75	Unprotected Non-Property	<u></u>								
76	ADIT - 190			\$	-	\$	-	\$ -	\$	-
77	ADIT - 281				-		-	-		-
78	ADIT - 282				-		-	-		-
79	ADIT - 283				-		-	-		-
80	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$ -	\$	-
81	Unprotected Property	<u></u>								
82	ADIT - 190			\$	-	\$	-	\$ -	\$	-
83	ADIT - 281				-		-	-		-
84	ADIT - 282				-		-	-		-
85	ADIT - 283				-		-	-		-
86	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$ -	\$	-
87	Protected Property	<u></u>								
88	ADIT - 190			\$	-	\$	-	\$ -	\$	-
89	ADIT - 281				-		-	-		-
90	ADIT - 282				-		-	-		-
91	ADIT - 283				-		-	-		-
92	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$ -	\$	-
93	Total - Deficient / (Excess) ADIT			\$	-	\$	-	\$ -	\$	-

Deficient (Excess) Deferred Income Taxes			Total State	Deficient / (Excess	s) Deferred Income Taxes	,		
Deficient / (Excess) Deferred Income Taxes		(A)	(B)	(C)	(D)		(F)	(G)
ADIT - 281	Line	Deficient / (Excess) Deferred Income Taxes	Notes			BOY		[Insert Date] EOY Balance
ADIT - 281 ADIT - 283 ADI	94	ADIT - 190						
ADIT - 283					-	-		-/
S					-	-	-	-/
Tax Gross-Up Factor	97	ADIT - 283				-	-	-
100 Regulatory Asset / (Liability) State Income Tax Regulatory Asset / (Liability) State	98	Total - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
State Income Tax Regulatory Asset / (Liability) C	99	Tax Gross-Up Factor	ATT H-2A, Line 132					
State Income Tax Regulatory Asset / (Liability) C	100	Regulatory Asset / (Liability)			\$	\$	\$ -	\$ -
Line Regulatory Assets / (Liabilities) Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities) Total - Transmission Regulatory Asset / (Liability) Federal and State Income Tax Regulatory Asset / (Liability) Federal and State Income Tax Regulatory Asset / (Liability) Federal and State Income Tax Regulatory Asset / (Liability) Federal and State Income Tax Regulatory Asset / (Liability) related to Excess / Deficient Deferred Income Tax (A) (B) (C) (D) (E) (F) (Insert Date) Line Regulatory Assets / (Liabilities) Notes ACCOUNT 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)		(A)		-			(F)	(G) [Insert Date]
Account 254 (Other Regulatory Liabilities) Total - Transmission Regulatory Asset / (Liability) Federal and State Income Tax Regulatory Asset / (Liability) related to Excess / Deficient Deferred Income Taxes (A) (B) (C) (D) (Insert Date) (Insert Date) Line Regulatory Assets / (Liabilities) Notes ADIT BOY Balance Amortization 104 Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities) Section 1.5 Section	Line	Regulatory Assets / (Liabilities)	Notes			BOY		EOY Balance
Total - Transmission Regulatory Asset / (Liability) Federal and State Income Tax Regulatory Asset / (Liability) Federal and State Income Tax Regulatory Asset / (Liability) related to Excess / Deficient Deferred Income Taxes (A) (B) (C) (D) (E) (F) (Insert Date) Line Regulatory Assets / (Liabilities) Notes ADIT BOFICIENT DEFICIENT DEFICIENT DEFICIENT (Excess) Balance Amortization 104 Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities) S - S - S - S - S - S - S - S - S - S					-	\$ -	\$ -	- \$
Federal and State Income Tax Regulatory Asset / (Liability) Federal and State Income Tax Regulatory Asset / (Liability) related to Excess / Deficient Deferred Income Taxes (A) (B) (C) (D) (E) (F) [Insert Date] [Insert Date] Current Year Amortization Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities) Federal and State Income Tax Regulatory Asset / (Liability) related to Excess / Deficient Deferred Income Taxes [Insert Date] Current Year Amortization Account 182.3 (Other Regulatory Assets) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	102	Account 254 (Other Regulatory Liabilities)			-	-	-	-
Federal and State Income Tax Regulatory Asset / (Liability) related to Excess / Deficient Deferred Income Taxes (A) (B) (C) (D) (E) (F) [Insert Date] Line Regulatory Assets / (Liabilities) Notes ADIT BOY BOY Balance Amortization 104 Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities) Service Account 254 (Other Regulatory Liabilities) Service Asset / (Liability) related to Excess / Deficient Deferred Income Taxes (F) (F) [Insert Date] [Insert Date] Sorver Service Account 182.3 (Other Regulatory Assets) Service Account 254 (Other Regulatory Liabilities) Service Account 254 (Oth	103	Total - Transmission Regulatory Asset / (Liability)			\$ -	\$ -	\$ -	\$ -
Federal and State Income Tax Regulatory Asset / (Liability) related to Excess / Deficient Deferred Income Taxes (A) (B) (C) (D) (E) (F) [Insert Date] Line Regulatory Assets / (Liabilities) Notes ADIT BOY BOY Balance Amortization 104 Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$								
Line Regulatory Assets / (Liabilities) Notes Notes Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities) (B) (C) (D) (E) [Insert Date] BOY ADIT Deficient / (Excess) Balance Amortization STATE Account 254 (Other Regulatory Liabilities)			Federal and	State Income Tax R	kegulatory Asset / (Liabilit	y)		
Line Regulatory Assets / (Liabilities) Notes ADIT BOY Current Year Amortization 104 Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities) Notes Notes ADIT BOY Balance \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$		Federal and	d State Income Tax Regulate	ory Asset / (Liability)) related to Excess / Defir	cient Deferred Income Ta	axes	
LineRegulatory Assets / (Liabilities)NotesADIT Deficient / (Excess)BOY Boy Deficient / (Excess)Current Year Amortization104Account 182.3 (Other Regulatory Assets)\$ -\$ -\$ -105Account 254 (Other Regulatory Liabilities)		(A)	(B)	(C)	(D)		(F)	(G)
105 Account 254 (Other Regulatory Liabilities)	Line	Regulatory Assets / (Liabilities)	Notes			BOY		[Insert Date] EOY Balance
Account 254 (Other Regulatory Liabilities)	104	Account 182.3 (Other Regulatory Assets)	_		- \$	\$ -	\$ -	\$
106 Total - Transmission Regulatory Asset / (Liability)								
100 Total - Italiannaaion Negalatory πασοτή (Ειαρπτή)	106	Total - Transmission Regulatory Asset / (Liability)			\$ -	\$ -	<u> </u>	\$

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

Notes

- Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments, tax return amendments, or new IRS guidance. The amortization of protected property related deficient and (excess) ADIT will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements and may vary by year depending on where each underlying asset resides in its individual life cycle. The amortization of protected property related deficient and (excess) ADIT attributable to federal net operating loss carry-forwards recorded to Account 190 will likewise be calculated using ARAM or a manner that complies with the normalization requirements. Under the ARAM methodology, the deficient and (excess) ADIT attributable to federal net operating losses will begin amortizing in the period in which the book depreciation exceeds the tax depreciation associated with the underlying assets that gave rise to the federal net operating loss. The unprotected property related deficient and (excess) ADIT will be fully amortized by December 31, 2021. Note The amortization formula in Column F will change based on where BGE resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- The remaining unamortized excess and deficient ADIT related to the Tax Reform Act of 1986 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 et al. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

END

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

										1	ax (Cuts	and	Jobs Ac	t of 2017							
					- Pre F					- Post					Deficien			Income Tax	es (December	r 31, 2017)		
Line	Detailed Descripti on	Descript ion	Categ ory	Federal Gross Timing Differen ce	Feder al ADIT @ 35%	Stat e ADI T	FIT on SI T	Tot al ADI T	Federal Gross Timing Differen ce	Feder al ADIT @ 21%	Stat e ADI T	FIT on SI T	al ADI T	Rate Chang e Deferr ed Tax Impac t	Non- Recovera ble	Income Tax Regulat ory Asset / Liability Deferre d Taxes	Total Defici ent / (Exces s) ADIT Balan ce	Jurisdict ion Allocator	Electric Transmiss ion	Allocat or (Note B)	Transmiss ion Allocated Deficient / (Excess) ADIT Balance	FERC Accou nt
	(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35 %	(H) = (E) + (F) + (G)	(1)	(J) = (l) * 21%	(K)	(L) = (K) * 21 %	(M) = (J) + (K) + (L)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)
	FERC Account 190 (Note A)																					
1	Accrued Bonus				\$ -		\$ -	\$ -		\$ -		\$ -	\$	\$ -			\$ -	100% Distributi on 100%	No	0.000 %	\$ -	190
2	Accrued Benefits				-		-	-		-		-	-	-			-	Distributi on	No	0.000 %	-	190
3	Allowanc e for Doubtful Accounts				-		-	-		-		-	-	-			-	100% Distributi on	No	0.000	-	190
4 5	Charitabl e Contributi ons						-	-				-	-	-			-	100% Distributi on 100%	No No	0.000 % 0.000	-	190 190

	aritabl	-			-			-		-	Distributi		%	-	
	ntributi Fed -										on				
6 ITC	eferred	-			-			-		-	100% Distributi on 100%	No	0.000 %	-	190
7 ITC	eferred C	_			-			-		-	Distributi on 100%	No	0.000 %	-	190
8	OPEB Allowance	-	-	-	-			-		-	Distributio n	No	0.000%	-	190
9	for Excess Material	-	-	-	-			-		-	A&G Ratio 100%	Yes	11.985 %	-	190
10	Gas Inventory	-	-	-	-			-		-	Distributio n 100%	No	0.000%	-	190
11	Gas Demand	-	-	-	-			-		-	Distributio n 100% Distributio	No	0.000%	-	190
12	GCRC Environment	-	-	-	-			-		-	n 100% Distributio	No	0.000%	-	190
13	al Reserves Purchase of	-	-	-	-			-		-	n 100% Distributio	No	0.000%	-	190
14	Receivables Long Term	-	-	-	-			-		-	n 100% Distributio	No	0.000%	-	190
15	Incentives	-	-	-	-			-		-	n 100% Distributio	No	0.000%	-	190
16	Other (190) Workers Compensatio	-	-	-	-			-		-	n 100% Distributio	No	0.000%	-	190
17	n Accruals Vacation	-	-	-	-			-		-	n 100% Distributio	No	0.000%	-	190
18	Pay Accruals	-	-	-	-			-		-	n A&G	No	0.000% 11.985	-	190
19	Pension Reg Liab -	-	-	-	-	-		-		-	Ratio 100% Distributio	Yes	%	-	190
20	AMI	-	-	-	-			-		-	n A&G	No	0.000% 11.985	-	190
21	State NOL	-	-	-	-			-		-	Ratio 100%	Yes	%	-	190
22	ITC Federal Carryforward	-	-	-	-			-		-	Distributio n	No	0.000%	-	190
23	FAS 109 NonTCJA	-	-	-	-			-		-	N/A	No	0.000%	-	190

24	FAS109 TCJA		_		_	_		_		_	_	_			_	N/A	No	0.000%	-	190
	Total FERC		•	•	•			•	•	•										
25	Account 190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -							
	FERC Account																			
	282 (Note A) Fixed Asset																			
26	Basis Differences (PowerTax) - Protected Fixed Asset Basis Differences		\$ -		\$ -	\$ -		\$ -		\$ -	\$ -	\$ -			\$ -	Plant	Yes	15.216 %	\$ -	282
27	(PowerTax) - Non- Protected				-	-		-		-	-	-			-	Plant	Yes	15.216 %	-	282
28	FAS109 TCJA		-		-	-		-		-	-	-			-	Plant	No	0.000%	-	282
29	FAS 109 NonTCJA		-		-	-		-		-	-	-			-	Plant	No	0.000%	-	282
30	ARO Fixed Asset		-		-	-		-		-	-	-			-	Plant	No	0.000%	-	282
31	Basis Differences (Non- PowerTax) - Non- Protected Fixed Asset Basis		-		-	-				-	-	-			-	100% Electric	No	0.000%	-	282
32	Differences (Non- PowerTax) - Non- Protected		_		_	-		_		-	_	-			_	100% Electric	No	0.000%	_	282
	Total FERC	_	•	•	•			•	•	•										
33	Account 282	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Ъ -	\$ -	\$ -	\$ -	\$ -				\$ -	
	FERC Account 283 (Note A) AMI															100%				
34	Regulatory Asset		\$		\$ -	\$		\$ -		\$ -	\$	\$			\$	100% Distributio n	No	0.000%	\$	283
	Deferred																		\$	
35	Fuel		-		-	-		-		-	-	-			-	N/A	No	0.000%	-	283

										100%				
0.0	DRI									Distributio		0.0000/	\$	000
36	Program Energy	-		-	-	-	-		-	n 100% Distributio	No	0.000%	-	283
37	Efficiency Programs Loss on	-		-	-	-	-		-	n	No	0.000%	\$ -	283
38	Reacquired Debt			_	_	_	_		-	A&G Ratio	Yes	11.985 %	\$ -	283
39	POLR									N/A	No	0.000%	\$	283
	Property	-		-		-	-		-	A&G		11.985	\$	
40	Tax Payable Regulatory Asset -	-		-	-	-	-		-	Ratio	Yes	%	- r	283
41	Legacy Meters	-		-	-	-	-		-	N/A	No	0.000%	\$ - •	283
42	Regulatory Asset - ARO Regulatory	-		-	-	-	-		-	N/A	No	0.000%	\$ -	283
	Asset - Electric Trans Rt												\$	
43	True Up Regulatory Asset-Spring	-			-	-	-		-	N/A 100% Distributio	No	0.000%	- \$	283
44	Gardens	-		-	-	-	-		-	n 100%	No	0.000%	ф -	283
45	ERI	-		_	_	-	-		-	Distributio n	No	0.000%	\$ -	283
	RIF Reg									100% Distributio			\$	
46	Asset Rate Case	-		-	-	-	-		-	n 100% Distributio	No	0.000%	- \$	283
47	Reg Asset - Cost to	-			-	-	-		-	n 100% Distributio	No	0.000%	-	283
48	Achieve Reg Liab -	-		-	-	-	-		-	n	No	0.000%	\$ -	283
40	Smart Energy									100% Distributio	N.	0.000%	\$	000
49	Rewards Reg Liab -			-	-	-	-		-	n	No	0.000%	\$	283
50	Stride	-		-	-	-	-		-	N/A 100% Distributio	No	0.000%	- \$	283
51	Severance Prepaid	-		-	-	-	-		-	n	No	0.000%	Ψ -	283
	Software & License									A&G		11.985	\$	
52	Expenses	-		-	-	-	-		-	Ratio 100%	Yes	%	-	283
53	DRI Adjustment	_		_	_	_	_		_	Distributio n	No	0.000%	\$ -	283
54	Other (283)		- -	-	_	-	-		-	N/A	No	0.000%	\$	283

			-		-			-		-					_	<u>-</u>
55	Total FERC Account 283	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -	\$ -	\$ -	\$ -	\$
56	Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 	\$ -	- -
														Protected Property	\$ -	\$ -
														Unprotected Property Non-	-	-
														Property	-	-
														Total Unprotected	\$ -	-
														Total Deficient / (Excess)ADI	\$	•

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 taxrelated regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes-Credit, Other Income or Deductions), as appropriate. 2. For deficient and (excess) accumulated deferred income taxes (ADIT) related to change(s) to income tax rates occurring after September 30, 2018, insert calculations that support the remeasurement 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.

Note

S

Categorization of items as protected or non-

protected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (IRS) with respect to that items. Balances associated with the tax rate change will not be adjusted (except for amortization each year) absent audit adjustments, tax return amendments, or a change in IRS guidance. Any resulting changes will be prominently disclosed including the basis for the change. The allocation percentage in Column T are based on the

applicable percentages at the date of the rate change and must remain fixed absent the Commission's express approval.

Attachment 2 - Taxes Other Than Income Worksheet

Page 262-263

er Taxes		Col (I)	Allocator	Amount
Plant Rei	lated		Gross Plant Allocator	
1	Real property (State, Municipal or Local)			
2	Personal property			
3	Capital Stock Tax			
4	Gross Premium (insurance) Tax			
5	PURTA			
6	Corp License			
otal Pla	nt Related	<u> </u>	#DIV/0!	#DIV/0
abor Re			Wages & Salary Allocator	
	Federal FICA			
8	Unemployment			
otal Lak	por Related	-	#DIV/0!	#DIV/0!
Other Inc	cluded		Gross Plant Allocator	
	Miscellaneous			
	Use & Sales Tax			
otal Oth	ner Included	-	#DIV/0!	#DIV/0!
otal Inc	luded			#DIV/0
	Currently Excluded			
11	Federal Income			
12	Maryland Income			
	Pennsylvania Income			
	Franchise			
15	PSC Assessment			
16	Environmental Surcharge			
	Pole License			
	Fuel Energy			
10	Montgomery County Fuel Energy			

Allocated

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

Criteria for Allocation:

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

Account 454 - Rent from Electric Property

- 1 Rent from Electric Property Transmission Related (Note 3)
- 2 Total Rent Revenues

Account 456 - Other Electric Revenues (Note 1)

- 3 Schedule 1A
- 4 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)
- 5 Point to Point Service revenues for which the load is not included in the divisor received by transmission owner
- 6 PJM Transitional Revenue Neutrality (Note 1)
- 7 PJM Transitional Market Expansion (Note 1)
- 8a Professional Services (Note 3, Transmission Related)
- 8b Professional Services (Note 3, Labor Related)
- 9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)
- 10 Rent or Attachment Fees associated with Transmission Facilities (Note 3)
- 11 Gross Revenue Credits
- 12 Less line 17g
- 13 Total Revenue Credits

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 172 of Appendix A.
- 15 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to utilize lines 17a 17g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).
- 17a As discussed in Note 3 above, revenues included in lines 1-11 which are subject to 50/50 sharing.

Baltimore Gas and Electric Company Attachment 3 - Revenue Credit Workpaper

	Total Amount	Allocation Factor	Allocation %	Total Amount Included in Rates
(Sum Line 1)		Transmission	100%	-
		Transmission	100%	
		Transmission	100%	
				-
		Transmission	100%	
		Transmission	100%	-
		Transmission	100%	-
		Transmission	100%	-
		Wages and Salaries		
		Transmission	100%	-
		Transmission	100%	-
(Sum Lines 2-10)		Transmission	100%	-
				-

-

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- 17b Costs associated with revenues in line 17a
- 17c Net Revenues (17a 17b)
- 7d 50% Share of Net Revenues (17c/2)
- 17e Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.
- 17f Net Revenue Credit (17d + 17e)
- 17g Line 17f less line 17a
- Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and is explained in the Cost Support; for example, revenues associated with distribution facilities. In addition, revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.
- 19 Amount offset in line 4 above
- 20 Total Account 454 and 456

-

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FN1#

Difference

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

	Return and Taxes with 100 Basis Point increase in ROE					
Α	100 Basis Point increase in ROE and Income Taxes			(Line 126 + Line 137)		#DIV/0!
В	100 Basis Point increase in ROE			,	1.00%	
Return Calc	ulation					
59	Rate Base			(Line 39 + 58)		#DIV/0!
				,		
	Long Term Interest					
99	Long Term Interest			p114-117.62.c through 67.c		(
	Less LTD Interest on Securitization Bonds					
100		Note P on Appendix A		Attachment 8		
101	Long Term Interest			(Line 99 - 100)		(
102	Preferred Dividends	enter positive		p118-119.29.c		0
	Common Stock					
103	Proprietary Capital			p112-113.16.c		C
104	Less Preferred Stock	enter negative		(Line 113)		(
105	Less Account 216.1	enter negative		p112-113.12.c		C
105a	Less Account 219	enter negative		P112-113.15.c		0
106	Common Stock		(Note Y)	(Sum Lines 103 to 105a)		C
	Capitalization					
107	Long Term Debt			p112-113.18.d through 21.d		C
108	Less Loss on Reacquired Debt		enter negative	p110-111.81.c		(
109	Plus Gain on Reacquired Debt		enter positive	p112-113.61.c		(
110	Less ADIT associated with Gain or Loss		enter negative	Attachment 1		(
111	Less LTD on Securitization Bonds		enter negative	Attachment 8		0
112	Total Long Term Debt	-	(Note Z)	(Sum Lines 107 to 111)		0
113	Preferred Stock		(Note AA)	p112-113.3.c		0
114	Common Stock		(11010711)	(Line 106)		0
115	Total Capitalization			(Sum Lines 112 to 114)		0
116	Debt %		Total Long Term Debt	(Line 112 / 115)		0%
117	Preferred %		Preferred Stock	(Line 113 / 115)		0%
118	Common %		Common Stock	(Line 113 / 113)		0%
119	Debt Cost			(Line 114 / 113) (Line 101 / 112)		0.0000
	Preferred Cost		Total Long Term Debt Preferred Stock	,		0.0000
120		One (Male IV as Assessed: A		(Line 102 / 113)		
121	Common Cost	See (Note J) on Appendix A	Common Stock	Appendix A % plus 100 Basis Pts		0.1150
122	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 116 * 119)		0.0000
123	Weighted Cost of Preferred		Preferred Stock	(Line 117 * 120)		0.0000
124	Weighted Cost of Common		Common Stock	(Line 118 * 121)		0.0000
125	Total Return (R)			(Sum Lines 122 to 124)		0.0000
126	Investment Return = Rate Base * Rate of Return			(Line 59 * 125)		#DIV/0!
Composito I	ncome Taxes (Note L)					
Composite i	Income Tax Rates					
107				(Note I from ATT H 2A)		0.000/
127	FIT=Federal Income Tax Rate			(Note I from ATT II 2A)		0.00%
128	SIT=State Income Tax Rate or Composite	D (to ded affide for state	(Note I from ATT H-2A)		0.00%
129	p		tax deductible for state purposes)	Per State Tax Code		0.00%
130	Т	T=1 - {[(1 - SIT) * (1 - FIT)] / (I - SIT * FIT * p)} =			0.00%

132	Tax Gross-Up Factor	1/(1-T)			
		1/(1-1)			
	Investment Tax Credit Adjustment		(Note T from ATT H-2A)		
133	Investment Tax Credit Amortization		enter negative	Attachment 1B – ADIT EOY	0
134	Tax Gross-Up Factor [1/(1-T)]			(Line 132)	0.00%
135	ITC Adjustment Allocated to Transmission			[Line 133 *134]	#DIV/0!
	Other Income Tax Adjustment				
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense		(Note V from ATT H-2A)	Attachment 5, Line 136a	0
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component		(Note V from ATT H-2A)	Attachment 5, Line 136b	
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component		(Note V from ATT H-2A)	Attachment 5, Line 136c	
136d	Amortization of Other Flow-Through Items - Transmission Component		(Note V from ATT H-2A)	Attachment 5, Line 136d	
136e	Other Income Tax Adjustments - Expense / (Benefit)			Line 136a + 136b + 136c + 136d	
136f	Tax Gross-Up Factor [1/(1-T)]			Line 132	
136g	Other Income Tax Adjustment			Line 136e*136f	
136h	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		[Line 131 * 126 * (1-(122 / 125))]	#DIV/0!
137	Total Income Taxes			(Line 135 + 136g + 136h)	#DIV/0!

Baltimore Gas and Electric Company Attachment 5 - Cost Support

Electric / Non-electric Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Electric Portion	Non-electric Portion	Details
	Allocated General & Common Expenses						
65	Plus Transmission Lease Payments	(Note A)	P200-201.4.c				
67	Common Plant O&M	(Note A)	p356				
	Depreciation Expense						
85	Transmission Depreciation		p336.7.b / Projected				
86	General Depreciation		p336.10.b / Projected				
87	Intangible Amortization	(Note A)	p336.1.d / Projected			0	Amount in Form 1 is already electric only.
91	Common Depreciation - Electric Only	(Note A)	p336.11.b / Projected			0	Amount in Form 1 is already electric only.
92	Common Amortization - Electric Only	(Note A)	p336.11.d / Projected			0	Amount in Form 1 is already electric only.

Transmission / Non-transmission Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s an	d Instructions		Form 1 Amount	Transmission Related	Non-transmission Related	Details
28	Plant Held for Future Use (Including Land)	(Note C)	p214 (See Attachment 9, line 30, column c)				Specific identification based on plant records
							1
							3
							4
							5
CWIP & Expensed Lease Worksheet							
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s an	d Instructions		Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
	Plant Allocation Factors						
6	Electric Plant in Service	0	p204-207.104.g		0	0	See Form 1
	Plant In Service						
19	Transmission Plant In Service	0	p204-207.58.g		0	0	See Form 1
24	Common Plant (Electric Only)	(Notes A)	p356		0	0	Electric / non-electric cost support above
	Accumulated Depreciation						
30	Transmission Accumulated Depreciation	0	p219.25.c		0	0	See Form 1
EPRI Dues Cost Support							
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s an	d Instructions		Form 1 Amount	EPRI Dues		Details
	Allocated General & Common Expenses						
72	Less EPRI Dues	(Note D)	p352-353			EPRI Dues payed by	Holding company (Constellation Energy)

Total Electric Administrative & General Cost Support

		Non-Recoverable Costs (including		
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1 Amount	Merger Costs)	Recoverable Costs	Details
Allocated General & Common Expenses				

68	Total A&G	0	p320-323.197.b		0.00	0.00			See Form 1
Pogulatory	Expense Related to Transmission Cost Support								
Regulatory					Transmission				
	Attachment A Line #s, Descriptions, Notes, Form 1 P Allocated General & Common Expenses	age #s and Instructions		Form 1 Amount	Related	Non-transmission Related			Details
70	Less Regulatory Commission Exp Account 928	(Note E)	p320-323.189.b						
	Directly Assigned A&G								
76	Regulatory Commission Exp Account 928	(Note G)	p320-323.189.b		0	0		Included amou	nt associated with proceedings before FERC.
Safety Rela	ted Advertising Cost Support		<u> </u>						
	Attachment A Line #s, Descriptions, Notes, Form 1 P	age #s and Instructions		Form 1 Amount	Safety Related	Non-safety Related			Details
80	Directly Assigned A&G General Advertising Exp Account 930.1	(Note F)	p320-323.191.b			-		Electric advertis	ing cost in account 930.1 associated with safety
		, , ,							•
MultiState \	Norkpaper Attachment A Line #s, Descriptions, Notes, Form 1 P	age #s and Instructions		State 1	State 2	State 3	State 4	State 5	Details
	ncome Tax Rates	age no and motivodollo		otato 1	Otato E	- Oute 3	Julio 4	out o	Double
م م	07.0	a		Maryland	Enter State	Enter State	Enter State	Enter State	Enter Calculation
128	SIT=State Income Tax Rate or Composite	(Note I)	0		Enter %	Enter %	Enter %	Enter %	Maryland Only
Education	and Out Reach Cost Support Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instructions		Form 1 Amou	Education 8	&	Other		Details
	Directly Assigned A&G	TTT age #3 and man actions		Tomi Tamot	unt Outreach		Other		Details
77	General Advertising Exp Account 930.1	(Note K)	p320-323.191.b	-	0	0)		
Excluded	Plant Cost Support								
	Attachment A	Line #a Descriptions Notes I	Town 4 Days #s and Inc	-ttion-			Excluded Transmission		Description of the Facilities
	Adjustment to Remove Revenue Requirements Associated with I	Line #s, Descriptions, Notes, F Excluded Transmission Facilit		structions			Facilities		Description of the Facilities
148	Excluded Transmission Facilities				(Note M)	Attachment 5	0		General Description of the Facilities
	Instructions:						Enter \$		None
	1 Remove all investment below 69 kV or generator are not a result of the RTEP Process	step up transformers included in	n transmission plant in s	ervice that		,			
	2 If unable to determine the investment below 69kV	/ in a substation with investment	of 69 kV and higher as	well as below 69 kV.			Or		
	the following formula will be used:		. or oo are all a lighter ao	Example			Enter \$		
	A Total investment in substation		1,000,000						
	B Identifiable investment in Transmission (provide v		500,000						
	C Identifiable investment in Distribution (provide wo D Amount to be excluded (A x (C / (B + C)))	rkpapers)	400,000 444,444						
	D Amount to be excluded (A X (C / (B + C)))		444,444						Add more lines if necessary
Outstandi	ng Network Credits Cost Support								-
	Attachment A	Line #s, Descriptions, Notes, F	Form 1 Page #s and Ins	structions			Outstanding Network Credits		Description of the Credits
	Network Credits		The stage no und me				5.54110		25500,000
55	Outstanding Network Credits				(Note N)	From PJM	0		General Description of the Credits
							Enter \$		None
							Elliel à		NOTIC

Unfunded Reserves

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

44 Total Reserves Account Balance Attributable to Transmission

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

FERC Account 228.1

FERC Account 228.2

FERC Account 228.3

FERC Account 228.4

FERC Account 232

FERC Account 242

FERC Account 253

Total Reserves 13-Month Average Account Balance Attributable to Transmission

Attachment H-2A Line 44

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

Prepayments

	-13																
P	attachment A Line #s, Descriptions, Notes, Form 1 age #s and Instructions																Description of the Prepayments
4	5 Prepayments (limite to balances in account 165 except for prepaid pension																
		Decemb er Prior Year	January	February	March	April	May	June	July	August	Septemb er	October	Novemb er	End of Year Decemb er	Allocato r	Allocation Factor (Gross Plant, Wage and Salary Ratio, or Exclude d)	
	Detail of Prepayments Included p.110-111, I.57																
	Prepaid Pensions if not included in Prepayments Total Monthly Balance Included in Rates	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		Wage and Salary Ratio	Prepaid Pension is recorded in FERC account 186 (see FERC Form 1 page 233). Attachment 9, line 17-29, column f

Extraordinary Property Loss

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

Abando	ned Plant Calculations	-			
	<u>Description</u>	Model Reference	<u>Dedicated Facilities</u>	<u>MAPP</u>	Baseline Upgrade b1254
<u>a</u> _	Beginning Balance of Unamortized Transmission Projects	Per PJM Interconnection, L.L.C. and Baltimore Gas			

	& Electric Co., 150 FERC ¶ 61,054 (2015) and PJM Interconnection, L.L.C., Baltimore Gas & Electric Co., 152 FERC ¶ 61,254 (2015) and PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., XXX FERC ¶ XX,XXX (XXXX)			
b _ Years remaining in Amortization Period	Per PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., 150 FERC ¶ 61,054 (2015) and PJM Interconnection, L.L.C., Baltimore Gas & Electric Co., 152 FERC ¶ 61,254 (2015) and PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., XXX FERC ¶ XX,XXX (XXXX)			
<u>c</u> _ Transmission Depreciation Expense Including Amortization of Limited Term Plant ¹	(line a / line b)	#DIV/0!	#DIV/0	#DIV/0
d _ Ending Balance of Unamortized Transmission Projects	(line a - line c)	#DIV/0!	#DIV/0!	#DIV/0
e _ Average Balance of Unamortized Abandoned Transmission Projects ²	(line a + d)/2	#DIV/0!	#DIV/0!	#DIV/0
f _ Non-Incentive Return and Income Taxes	(Appendix A line 144+ line 145)	#DIV/0!	#DIV/0!	#DIV/0
g _ Rate Base	(Appendix A line 59)	#DIV/0!	#DIV/0!	#DIV/0
h _ Non-Incentive Return and Income Taxes ³	(line f / line g)	#DIV/0!	#DIV/0!	#DIV/0
1- See row 85a, Appendix A. See also amortization included in Attachment 7 revenue requirement calc	ulation			
2- See row 44a, Appendix A. See also investment included in Attachment 7 revenue requirement calcu	ation			
3- Carrying charge rate to be used when computing the revenue requirement for all abandonment plant	facilities (see Attachment 7).			

Interest on Outstanding Network Credits Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s a	and Instructions	Interest on Network Credits	Description of the Interest on the Credits	
## 154	Interest on Network Credits	(Note N)	PJM Data	0 Enter \$	General Description of the Credits None
					Add more lines if necessary

Facility Credits under Section 30.9 of the PJM OATT paid by Utility

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount	Description & PJM Documentation
Net Revenue Requirement			
171	Net Zonal Revenue Requirement	-	

PJM Load Cost Support

		Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			1 CP Peak	Description & PJM Documentation
	Network Zonal Service Rate					
172	1 CP Peak	(A)	Note L)	PJM Data		PJM Zonal Peak Load per 34.1 of the PJM OATT

Statements BG/BH (Present and Proposed Revenues)

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

PBOP Expense in FERC 926

Attachme and Instru	nt A Line #s, Descriptions, Notes, Form 1 Page #s uctions	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.320-323.197.b Account 926: p.320-323.187.b and c				

Other Inco	ome Tax Adjustments						
			Transmission Depreciation		Tax Rate from		Amount to
Line	Component Descriptions	Instruction References	Expense Amount	-	Attachment H-2A, Line 130	-	Attachment H-2A, Line 136e
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component	Instr. 1, 2, 3 below	\$	Х		=	\$
136b	Amortization Deficient / (Excess) Deficient Deferred Taxes (Federal) - Transmission Component	Instr. 4 below					
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	Instr. 4 below					-
136d	Amortization of Other Flow-Through Items - Transmission Component	Instr. 5 below					
136e	Total Other Income Tax Adjustments - Expense / (Benefit)	Instr. 6 below					\$

Instr. #s	<u>Instructions</u>
Inst. 1	Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalized AFUDC equity embedded in the gross plant attributable to the transmission function multiplied by the Capital Recovery Rate (described in Instruction 2).
Inst. 2	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.
Inst. 3	"AFUDC Equity" category reflects the nondeductible component of depreciation expense related to the capitalized equity portion of Allowance for Funds Used During Construction (AFUDC).
Inst. 4	Upon enactment of changes in tax law, accumulated deferred income taxes are re-measured and adjusted in the Company's books of account, resulting in deficient or (excess) 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 1E - EDIT Amortization, Column F, Line 50 and Line 79 for additional information and support for the current year amortization. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
Inst. 5	Other Flow-Through Items - In the past regulatory agencies required certain federal and state income tax savings resulting from temporary differences between the amount of 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.
Inst. 6	Negative amounts (i.e. tax benefits) reduce recoverable tax expense and positive amounts (i.e. tax expense) increase recoverable tax expense.

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

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

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

A&G

Expense Items

Explanation of the method

Baltimore Gas and Electric Company

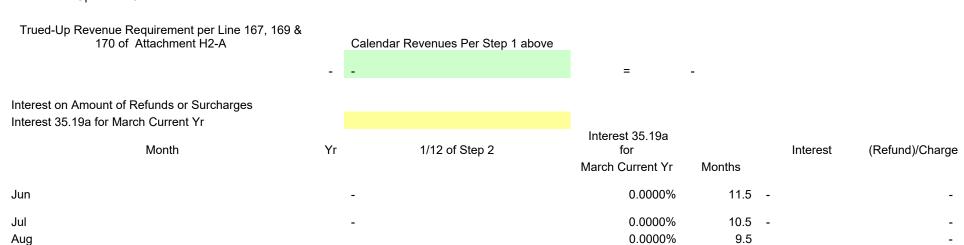
Attachment 6 - Reconciliation Worksheet

Step

1	Calculation of	Calendar	Revenues	for	Trued-Up Year
---	----------------	----------	----------	-----	---------------

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

2 Comparison of Trued-Up File to Calendar Revenues



	-			-
Sep	-	0.0000%	8.5	-
Oct	-	0.0000%	7.5	-
Nov	-	0.0000%	6.5	-
Dec	-	0.0000%	5.5	-
Jan	-	0.0000%	4.5	-
Feb	-	0.0000%	3.5	-
Mar	-	0.0000%	2.5	-
Apr	-	0.0000%	1.5	-
May	-	0.0000%	0.5	-
Total	-			
	Balance	Interest	Amort	Balance
Jun	-	0.0000%	-	-
Jul	-	0.0000%	-	-
Aug	-	0.0000%	-	-
Sep	-	0.0000%	-	-
Oct	-	0.0000%	-	-
Nov	-	0.0000%	-	-
Dec	-	0.0000%	-	-
Jan	-	0.0000%	-	-
Feb	-	0.0000%	-	-
Mar	-	0.0000%	-	-
Apr	-	0.0000%	-	-
May	-	0.0000%	-	-
Total with interest			-	
The difference between the Trued-Up Revenue Re	equirement and the calendar billed revenues			
(excl true-up) with interest			-	
Prior Period Adjustments			-	Note 1
		Total true-up amount	-	
Rev Req based on Current Year data before True- Total Revenue Requirement	-Up + Incentive Revenues + 30.9 Credits		#DIV/0! #DIV/0!	Note 2

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

Note

Note 2

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

Baltimore Gas and Electric Company

Attachment 7 - Transmission Enhancement Charge Worksheet

New Plant Carrying Charge

FCR if not a CIAC

Formula
Line

A 159 Net Plant Carrying Charge without Depreciation

B 166 Net Plant Carrying Charge without Depreciation

C Line B less Line A #DIV/01

FCR if a CIAC

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

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

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

#DIV/0!

Details			Conastone 500k	onastone 500kV Substation Project			Waugh Chapel 500 kV Substation Project			Downtown Project				Northwest to Finksburg													
	(Ven N-)											•				•						Dedicated	Facility Project		Dedicated Facility Project – Abandonment Costs	MAPP Project – Abandonment Costs	Baseline Upgrade b1254 – Abandonment Costs
Schedule 12 Life	(Yes or No)	44				44				44				44 No 100							10						
CIAC	(Yes or No)	No				No				No				#DIV/0! #DIV/0!							No				No	No	No
														- may be weight	ted average of small	projects											
ROE Incentive (Basis Point FCR W/O Incentive	s)	100 #DIV/0!				100 #DIV/0!				100 #DIV/0!				-							0				0 see Att. 5, Abandoned Plant Carrying Charge	0 see Att. 5, Abandoned Plant Carrying Charge	0 see Att. 5, Abandoned Plant Carrying Charge
FCR for This Project		#DIV/0!				#DIV/0!				#DIV/0!				- may be weigh	ted average of small	projects					0				0 see Att. 5, Abandoned Plant Carrying Charge	0 see Att. 5, Abandoned Plant Carrying Charge	0 see Att. 5, Abandoned Plant Carrying Charge
																						-	may be weighted a small projects	verage of	-		
Investment		-	may be weig	hted average of smal	projects		may be weighte	d average of small proj	jects	-	may be weighted	d average of small pr	rojects										may be weighted a	average of			
Annual Depreciation or Amort. Exp.		_											=										small projects	relage of			
In Service Month (1-12)			may be weig	hted average of smal	projects		may be weighte	d average of small proj	jects		may be weighted	d average of small p															
	I																										
			D				D				D		D		D		D		la contina	D	Beginning	Depreciation	n Ending	Revenue			
	Invest Yr	Beginning	Amort.	Ending	Revenue	Beginning	Amort.	Ending	Revenu e	Beginning	Depr. or Amort.	Ending	Revenu e	Beginning	Depr. or Amort.	Ending	Revenu e	Total	Incentive Charged	Revenue Credit							
W/O Enhancement W Enhancement	2004 2004																										
W/O Enhancement	2004																										
W Enhancement	2005																										
W/O Enhancement W Enhancement	2006 2006																										
W/O Enhancement	2007																										
W Enhancement	2007																										
W/O Enhancement	2008					-	-		#DIV/0!	-	-		#DIV/0!	-		-	#DIV/0!	#DIV/0 !		#DIV/0!							
W Enhancement	2008					-	-		#DIV/0!	-	-		#DIV/0!	-		-	#DIV/0!	#DIV/0	#DIV/0!								
W/O Enhancement	2009	_			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0		#DIV/0!							
W Enhancement	2009				#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0	#DIV/0!								
														-				#DIV/0	#51010:								
W/O Enhancement	2010	-	•	-	#DIV/0!	-	-		#DIV/0!	-	-	-	#DIV/0!		-	-	#DIV/0!	! #DIV/0		#DIV/0!							
W Enhancement	2010	-	-	•	#DIV/0!	-	-	•	#DIV/0!	-		-	#DIV/0!	-	-	-	#DIV/0!	! #DIV/0	#DIV/0!								
W/O Enhancement	2011	-	-	-	#DIV/0!	-	-		#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	!		#DIV/0!							
W Enhancement	2011	-	-		#DIV/0!	-	-		#DIV/0!	-		-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0 !	#DIV/0!								
W/O Enhancement	2012	-	-	-	#DIV/0!	-	-		#DIV/0!	-			#DIV/0!	-		-	#DIV/0!	#DIV/0 !		#DIV/0!							
W Enhancement	2012				#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0 !	#DIV/0!								
W/O Enhancement	2013				#DIV/0!	١.			#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0		#DIV/0!							
	2013				#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0	#DIV/0!								
W Enhancement			-					-		-		-				-		#DIV/0	#UIV/U!								
W/O Enhancement	2014		-	-	#DIV/0!		-	-	#DIV/0!	-		-	#DIV/0!	-	-	-	#DIV/0!	! #DIV/0		#DIV/0!							
W Enhancement	2014		-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	!	#DIV/0!								
W/O Enhancement	2015		-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0 !		#DIV/0!							
W Enhancement	2015		-		#DIV/0!	-	-		#DIV/0!	-			#DIV/0!	-		-	#DIV/0!	#DIV/0 !	#DIV/0!								
W/O Enhancement	2016		-	-	#DIV/0!	-			#DIV/0!	-			#DIV/0!			-	#DIV/0!	#DIV/0 !		#DIV/0!	-						
W Enhancement	2016		-		#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0 !	#DIV/0!		_						
W/O Enhancement	2017	l .			#DIV/0!	l .			#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0		#DIV/0!							
																		#DIV/0	WD0 (***	2011/0:		-					
W Enhancement	2017		-		#DIV/0!				#DIV/0!	-	•		#DIV/0!			-	#DIV/0!	! #DIV/0	#DIV/0!		-	-		•			
W/O Enhancement	2018		-	-	#DIV/0!				#DIV/0!	-		-	#DIV/0!			-	#DIV/0!	#DIV/0		#DIV/0!	-		-				
W Enhancement	2018		-		#DIV/0!				#DIV/0!	-		-	#DIV/0!			-	#DIV/0!	!	#DIV/0!		-		-				
W/O Enhancement	2019		-	-	#DIV/0!				#DIV/0!	-			#DIV/0!			-	#DIV/0!	#DIV/0 !		#DIV/0!	-		-				
W Enhancement	2019				#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0 !	#DIV/0!		_						

Wide Information 2020 FDV/02 FD	W/O Enhancement	2020	-		-	#DIV/0!		-		#DIV/0!	-		-	#DIV/0!	-	-		#DIV/0!	#DIV/0		#DIV/0!		-	-		
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Lives shown above are illustrative only The Dedicated Facility Project revenue requirement grid(s) shown above reflect the revenue requirement associated with a directly assigned transmission charge. The revenue requirement associated with this project in any given year is included on line 146 of Attachment H-2A ("the Gross Revenue Requirement") of BEE's formula rate model. This same revenue requirement is num credited on line 153 of Attachment H-2A ("Revenue Credits") such that this directly assigned transmission charge has no impact on Attachment H-2A, line 155 ("Net Revenue Requirement.). In this way BGE's wholesale transmission customers are insulated from any revenue requirement effect from the Dedicated Facility Project.

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

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

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

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

Baltimore Gas and Electric Company

Attachment 8 - Company Exhibit - Securitization Workpaper

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

Page 83

(Note G)

Line No

Month

(a)

Attachment H-2A, Line No:

- 1 December Prior Year Actual
- 2 January
- 3 February

Attachment 9

Rate Base Worksheet

Baltimore Gas and Electric

Gross Plant In Service			Accur	nulated Depre	ciation		mulated tization	Net Plant In Service			
Transmission	General & Intangible	Common	Transmiss ion	General	Common	Intangible	Common	Transmission	General & Intangible	Common	
(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	
19	23	24	30	31	12	10	11				
204-207.58.g minus 204- 207.57.g. Projected monthly balances that are the amounts expected to be included in 204- 207.58.g for end of year and records for other months (Note E)	204-207.99.g minus 204- 207.98.g for end of year, records for	No 1, page 356 for end of year,	year and records for	219.28.c for end of year, records for other months	of year,	200- 201.21.c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Col. (b) - Col. (e)	Col. (c) - Col. (f) - Col. (h)	Col. (d) - Col. (g) - Col. (i)	
-	-	-			-	-	-		-	-	
-	-	-			-	-	-	-	-	-	
-	-	-		-	-	-	-	-	-	-	

4 March	-	-	-	-	-	-	-	-	-	-	-
5 April		-	-	-	-	-	-	-	-	-	-
6 May	-	-	-	-	-	-	-	-	-	-	-
7 June	-	-	-	-	-	-	-	-	-	-	-
8 July	-	-	-	-	-	-	-	-	-	-	-
9 August	-	-	-	-	-	-	-	-	-	-	-
10 September	-	-	-	-	-	-	-	-	-	-	-
11 October	-	-	-	-	-	-	-	-	-	-	-
12 November	-	-	-	-	-	-	-	-	-	-	-
13 December	-	-	-	-	-	-	-	-	-	-	-
14 Average of the 13 Monthly Balances (Attachment 9A)	-	-	-	-	-	-	-	-	-	-	-
15 Less Merger Cost to Achieve (Attachment 10)		#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!		-	#DIV/0!	#DIV/0!
16 Average of the 13 Monthly Balances Less Merger Cost to Achieve	-	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!

(Note G)

Line No Month	CWIP	PHFU		Undistribu ted		d	d	Account No. 282 Accumulated Deferred Income Taxes (Note C)	283 Accumulated Deferred	ed Deferred Income	Account No. 255 Accumula ted Deferred Investmen t Credit
(a)	CWIP in Rate Base	Held for Future Use	Materials & Supplies	Stores Expense	Prepayments						
	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)
Attachment H-2A, Line No:		28	50	47	45		44(a)				
	(Note B)		(see Att H- 2A Note U) for end of year,	Ratio) for end of year,	(Note F)	(Note A)	(Note H)	Attachment 1		Attachmen t 1	Attachme nt 1
17 December Prior Year Actual		-			#DIV/0!		#DIV/0!				
18 January					#DIV/0!						
19 February					#DIV/0!						
20 March					#DIV/0!						
21 April					#DIV/0!						
22 May					#DIV/0!						
23 June					#DIV/0!						
24 July					#DIV/0!						

Account

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

Not es:

- A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.
- B Includes only CWIP authorized by the Commission for inclusion in rate base.
- ADIT and Accumulated Deferred Income Tax Credits are computed using the average of non-prorated ADIT balances for the C beginning of the year and end of the year balances plus the prorated balance.
- D Calculate using 13 month average balance, except ADIT.
- E Projected balances are for the calendar year the revenue under this formula begins to be charged.
- F From Attachment 5 for the end of year balance and records for other months.
- In the true-up calculation, actual monthly balance records are used for plant and in
- G the projected calculation, projected monthly balances are used for plant.
- H Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.

Attachment 9A

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

Baltimore Gas and Electric

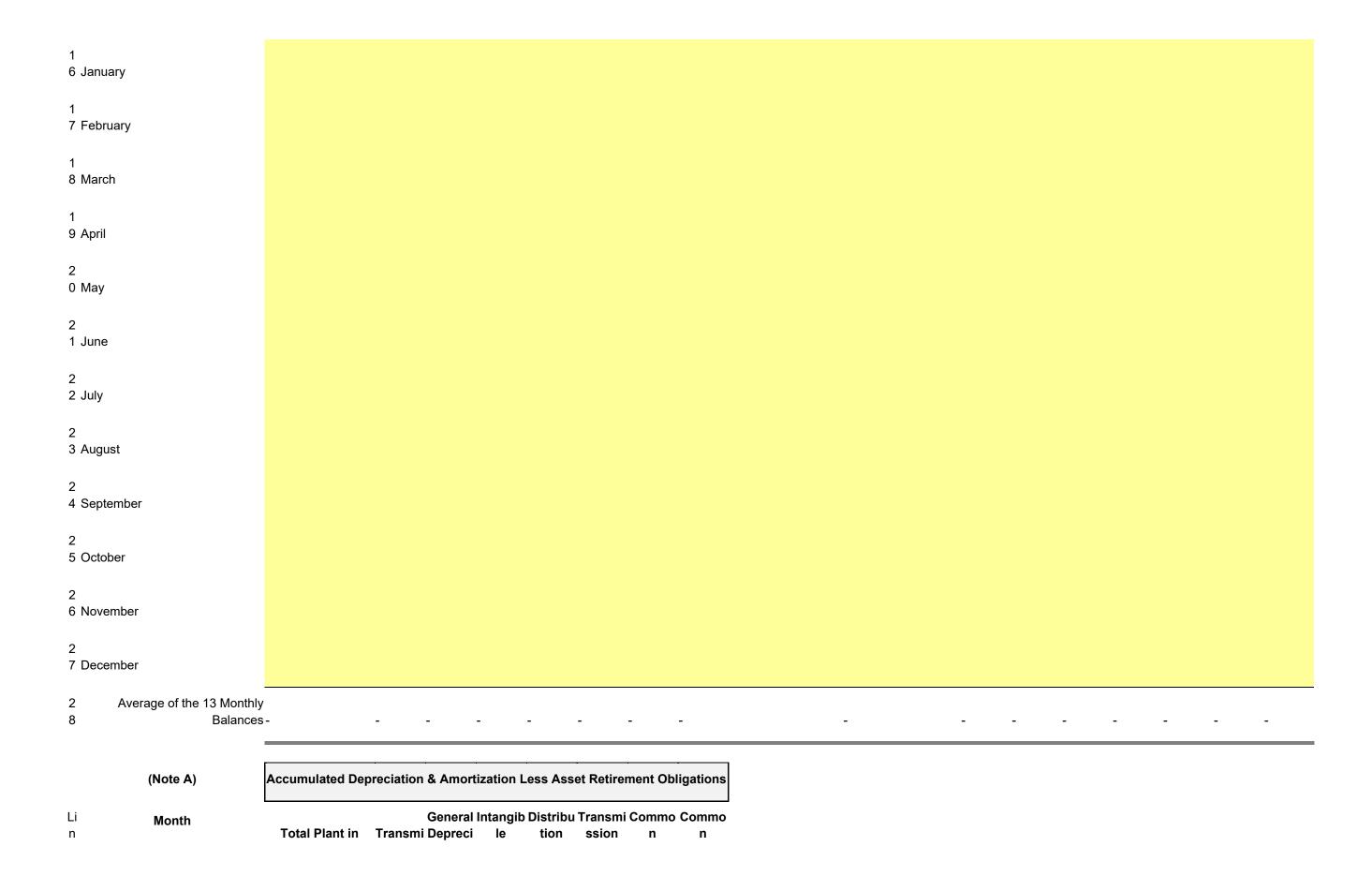
(Note A)	Gross Plant In Service						Asset Retirement Obligations							Gross Plant in Service Less Asset Retirement Obligations					
Li n e N o Month	Total Plant in Service	Transmil ssion	General &	Specific S	ssion Specific	Commo n	Total Plant in Service			tion Specific	Transmi ssion Specific Softwar e	Commo	Total Plant in Service	Transmi	General &	tion Specific	Specific		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
Attachment H-2A, Line No:					19								6			23	23		
	Monthly balances that are the amounts expected to be included in 204-207.104.g for end of year and	207.58.g2 for end 2 of year 1 and 6 records 1	207.99.g plus plus 204- 207.5.g for end of year, records for other	specific s software s recorde r d in c Account A	Transmi I ssion specific software recorde d in Account	Electric Only, Form No 1, page 356 for end of year, records for other months	Monthly balance s that are the amounts expecte d to be included in 204-207.57.g	207.57.g . Monthly balance s that are the amounts expecte d to be included in 204-207.57.g for end of year and records for other months	204-207.98.g. for end of year, records for	on specific software recorde d in	ci Transmi ssion specific software recorde d in Account 303	1, page 356 for end of year, records for other		Col. (c) - Col. (i)	Col. (d) - Col. (j)	Col. (e) ·	-Col. (f) - Col. (l)	Col. (g) - Col. (m)	

	207.83.g . + 204- 207.98.g . for end of year and records for other months
--	---------------------------------------------------------------------------------------------------

1 December Prior Year Actual	 -	-	-	-	-	-
2 January	-	-	-	-	-	-
3 February	-	-	-	-	-	-
4 March	-	-	-	-	-	-
5 April	-	-	-	-	-	-
6 May	-	-	-	-	-	-
7 June	-	-	-	-	-	-
8 July	-	-	-	-	-	-
9 August	-	-	-	-	-	-
0 September	-	-	-	-	-	-
1 October	-	-	-	-	-	-

. + 204-

1 2 Nov	vember													-	-	-	-	
1 3 Dec	cember													-	-	-	-	
1 4	Average of the 13 Monthly Balance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	(Note A)		Accumu	lated De	preciatio	n & Amo	rtization		•		Asset Retire	ment Ob	ligations					
Li n e N o	Month	Total Plant in Service	Transm ssion	i Genera Depr.	l le	tion Specific Softwar e	· Softwai e	c			Transmi ssion	General Depr.	l le	Distribu tion Specific Softwar e Amort.	ssion Specific Softwar e	Commo		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(o)	(p)	(p)	
Atta	achment H-2A, Line No:																	
		219.29.c Monthly balances that are the amounts expected to be included in 219.29.c for end o year and records for other months	of year and f records	219.28.0 for end of year, records	for end of year, records for other	on specific software recorde d in	ssion specific software recorde d in	Only, i Form No. 1, page 356 for e end of year, records	end of year, records for other		Compan y records records	Compan y	у	у	у	у	Compan y records	
1 5 Dec	cember Prior Year Actual	-	-	-	-			-	-									



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

9	-	-	-	-	-	-	-	-
4 0 November	-	-	-	-	-	-	-	-
4 1 December	-	-	-	-	-	-	-	-
4 Average of the 13 Monthly 2 Balances		-	-	-	-	-	-	-

N ot e

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

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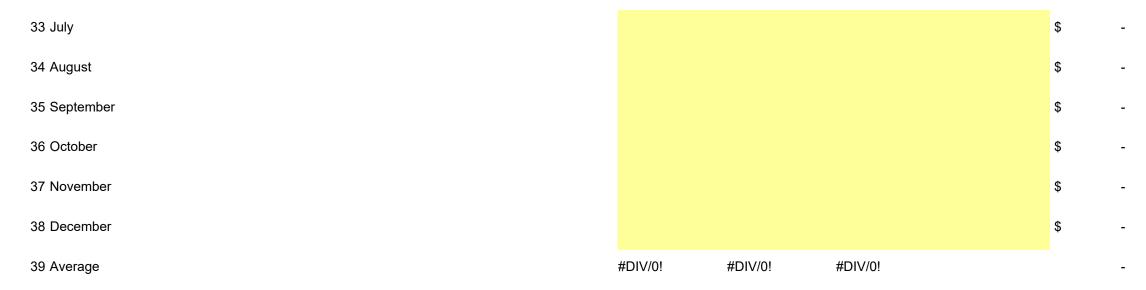
Baltimore Gas and Electric

Attachment 10 - Merger Costs

	(a)	(b)		(c)	(d)	()	(x)
O&M Cost	To Achieve						
FERC Acco	ount	Total	,	Allocation to Trans.			Total
1	Transmission O&M			100.00%			\$ -
2	A&G			#DIV/0!			#DIV/0!
3							\$ -
4 Total		\$	-				#DIV/0!
5							
6 Depreciation	on & Amortization Expense Cost To Achieve						
7 FERC Acco	ount	Total	,	Allocation to Trans.			Total
8	General Plant		-	#DIV/0!			#DIV/0!
9	Intangible Plant		-	#DIV/0!			#DIV/0!
10	Common Plant		-	#DIV/0!			#DIV/0!
11 Total		\$	-				#DIV/0!
Capital Co	st To Achieve included in Plant	Gener	ral	Intangible	Common		
Gross Plar			-				Total
12 December I							\$ -
13 January							\$ -
,							·

14 February				\$ -	
15 March				\$ -	
16 April				\$ -	
17 May				\$ -	
18 June				\$ -	
19 July				\$ -	
20 August				\$ -	
21 September				\$ -	
22 October				\$ -	
23 November				\$ -	
24 December				\$ -	
25 Average	#DIV/0!	#DIV/0!	#DIV/0!	-	

neral Intangible Common Total	l Intangible	General	umulated Depreciation
\$ -			ember Prior Year
\$ -			uary
\$ -			ruary
\$ -			ch
\$ -			I
\$ -			•
\$ -			e e
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			uary ruary ch



Baltimore Gas and Electric

Attachment 10 - Merger Costs

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

-	-	-	- \$	-
-	-	-	- \$	-
-	-	-	- \$	-
-	-	-	- \$	-
-	-	-	-	-
	-	 		\$ \$ \$ \$

Depreciation	General	Intangible	Common	Total
54 January	-	-	-	\$ -
55 February	-	-	-	\$ -
56 March	-	-	-	\$ -
57 April	-	-	-	\$ -
58 May	-	-	-	\$ -
59 June	-	-	-	\$ -
60 July	-	-	-	\$ -
61 August	-	-	-	\$ -
62 September	-	-	-	\$ -
63 October	-	-	-	\$ -
64 November	-	-	-	\$ -
65 December	-	-	-	\$ -
66 Total	-	-	-	- \$ -

Capital Cost To Achieve included in Total Plant in Service

67 December Prior Year	
68 January	
69 February	
70 March	
71 April	
72 May	
73 June	
74 July	
75 August	
76 September	
77 October	
78 November	
79 December	
80 Average	

Baltimore Gas and Electric

Attachment 11 - Depreciation* and Amortization Rates

TRANSMISSION PLANT		Deprec
Account	Account Description	Rate (%)
350.20	LAND RIGHTS	1.19
352.00	STRUCTURES AND IMPROVEMENTS	2.10
353.00	STATION EQUIPMENT	2.81
354.00	TOWERS AND FIXTURES	3.83
355.00	POLES AND FIXTURES	3.85
356.00	OVERHEAD CONDUCTORS AND DEVICES	3.90
357.00	UNDERGROUND CONDUIT	1.90
58.00	UNDERGROUND CONDUCTORS AND DEVICES	2.20
59.00	ROADS AND TRAILS	1.72
GENERAL PLANT - ELECTRIC		Deprec.
ccount	Account Description	Rate (%)
90.00	STRUCTURES AND IMPROVEMENTS	4.96
1.10	OFFICE FURNITURE	2.93
91.20	OFFICE EQUIPMENT	8.99
1.33	PERSONAL COMPUTERS	20.52
3.00	STORES EQUIPMENT	6.57
94.00	TOOLS, SHOP AND GARAGE EQUIPMENT	5.24
95.00	LABORATORY EQUIPMENT	0.01
7.00	COMMUNICATION EQUIPMENT	6.56
7.64	COMMUNICATION EQUIPMENT – DRI	10.60
3.00	MISCELLANEOUS EQUIPMENT	4.62
NERAL PLANT - COMMON (ELE	ECTRIC & GAS)	Deprec.
ount	Account Description	Rate (%)
.00	STRUCTURES AND IMPROVEMENTS	2.57
.10	OFFICE FURNITURE	5.36
.20	OFFICE EQUIPMENT	7.23
1.33	COMPUTER EQUIPMENT – OTHER	18.90
26	COMPUTER HARDWARE WITH SMART GRID	0.47
1.30	COMPUTER HARDWARE WITH SMART GRID	8.47
	AUTOMOBILES	9.57
2.10		
2.10 2.20	AUTOMOBILES	9.57
2.10 2.20 2.30	AUTOMOBILES LIGHT TRUCKS UNDER 33,000	9.57 8.20
2.10 2.20 2.30 2.40	AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER	9.57 8.20 6.07
2.10 2.20 2.30 2.40 2.60	AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS	9.57 8.20 6.07 5.04
2.10 2.20 2.30 2.40 2.60 2.70	AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS TRAILERS	9.57 8.20 6.07 5.04 4.43
2.10 2.20 2.30 2.40 2.60 2.70 3.00	AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS TRAILERS PRELEASED VEHICLES	9.57 8.20 6.07 5.04 4.43 17.45
2.10 2.20 2.30 2.40 2.60 2.70 3.00 4.10	AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS TRAILERS PRELEASED VEHICLES STORES EQUIPMENT	9.57 8.20 6.07 5.04 4.43 17.45 8.38
92.10 92.20 92.30 92.40 92.60 92.70 93.00 94.10	AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS TRAILERS PRELEASED VEHICLES STORES EQUIPMENT PORTABLE TOOLS	9.57 8.20 6.07 5.04 4.43 17.45 8.38 4.44
2.10 2.20 2.30 2.40 2.60 2.70 3.00 4.10 4.20 4.30	AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS TRAILERS PRELEASED VEHICLES STORES EQUIPMENT PORTABLE TOOLS SHOP AND GARAGE EQUIPMENT	9.57 8.20 6.07 5.04 4.43 17.45 8.38 4.44 5.09
92.10 92.20 92.30 92.40 92.60 92.70 93.00 94.10 94.20	AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS TRAILERS PRELEASED VEHICLES STORES EQUIPMENT PORTABLE TOOLS SHOP AND GARAGE EQUIPMENT CNG FUELING STATIONS	9.57 8.20 6.07 5.04 4.43 17.45 8.38 4.44 5.09 7.98
91.36 92.10 92.20 92.30 92.40 92.60 92.70 93.00 94.10 94.20 94.30 95.00 96.00 97.10	AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS TRAILERS PRELEASED VEHICLES STORES EQUIPMENT PORTABLE TOOLS SHOP AND GARAGE EQUIPMENT CNG FUELING STATIONS LABORATORY EQUIPMENT	9.57 8.20 6.07 5.04 4.43 17.45 8.38 4.44 5.09 7.98 3.78
2.10 2.20 2.30 2.40 2.60 2.70 3.00 4.10 4.20 4.30 5.00 6.00	AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS TRAILERS PRELEASED VEHICLES STORES EQUIPMENT PORTABLE TOOLS SHOP AND GARAGE EQUIPMENT CNG FUELING STATIONS LABORATORY EQUIPMENT POWER OPERATED EQUIPMENT	9.57 8.20 6.07 5.04 4.43 17.45 8.38 4.44 5.09 7.98 3.78 6.35

397.60	COMMUNICATION EQUIPMENT - SMART GRID	12.15
398.00	MISCELLANEOUS EQUIPMENT	4.68

INTANGIBLE PLANT

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

Notes: *Within five years of the effective date of the Settlement in Docket No ER19-5 et al, and at least every five years thereafter, BGE will file an FPA Section 205 rate proceeding to revise its depreciation rates (unless the company has otherwise submitted an FPA Section 205 rate filing that addresses its depreciation rates in the prior five years).

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

Exhibit B

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

ATTACHMENT H-2A

		ATTACHMENT H-2A		
Baltimor	e Gas and Electric Company			
Formula	Rate	Notes	FERC Form 1 Page # or Instruction	
Shaded	cells are input cells		·	-
Allocato	rs			
٧	/ages & Salary Allocation Factor			
1	Direct Transmission Wages Expense		p354 <u>-355</u> .21.b	
1a	Exelon Business Services Company Transmission Wages Expense		p354 - p355 footnotes	
1b	Total Transmission Wages Expense		(Line 1 + 1a)	
2	Total Direct Wages Expense		p354 <u>-355</u> .28 <u>.</u> b	
а	Total Exelon Business Services Company Wages Expense		p354 - p355 footnotes	
b	Total Wages Expense		(Line 2 + 2a)	
3	Less Direct A&G Wages Expense		p354 <u>-355</u> .27 <u>.</u> b	
а	Less Exelon Business Services Company A&G Wages Expense		p354 - p355 footnotes	
1	Total		(Line 2b <u>-</u> 3 - 3a)	
5 W	/ages & Salary Allocator		(Line 1b / 4)	#DIV/
	lant Allocation Factors			
	Electric Plant in Service		p <u>204-</u> 207.104 <u>.g</u> (See Attachment 9A, line 14, column n)	
	Common Plant In Service - Electric	(Note A)	(Line 24)	
	Total Plant In Service		(Sum Lines 6 & 7)	
	Accumulated Depreciation (Total Electric Plant)		p219.29 _{.c} (See Attachment 9A, line 42, column b)	
)	Accumulated Intangible Amortization	(Note A)	p200 <u>-201</u> .21 _{.c} (See Attachment 9, line 16, column h)	
	Accumulated Common Amortization - Electric	(Note A)	p356 (See Attachment 9, line 16, column i)	
2	Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, line 16, column g)	
3	Total Accumulated Depreciation		(Sum Lines 9 to 12)	
4	Net Plant		(Line 8 - 13)	
5	Transmission Gross Plant		(Line 29 - Line 28)	#DIV
6 G	ross Plant Allocator		(Line 15 / 8)	#DIV
7 =	Transmission Net Plant		(Line 39 - Line 28)	#DIV
8 N	et Plant Allocator		(Line 17 / 14)	#DIV
lant Ca	Iculations			
P	lant In Service			
a	Transmission Plant In Service		p204-207.58.g (See Attachment 9, line 16, column b and Attachment 9a, line 14, column f)	
פ			p=	
	This Line Intentionally Left Blank	This Line Intentionally Left Blank	p <u>=</u>	
)	This Line Intentionally Left Blank This Line Intentionally Left Blank	This Line Intentionally Left Blank This Line Intentionally Left Blank		
) 1			(Line 19)	
0 1 2	This Line Intentionally Left Blank			
0 1 2 3	This Line Intentionally Left Blank Total Transmission Plant In Service		(Line 19)	
0 1 2 3 4	This Line Intentionally Left Blank Total Transmission Plant In Service General & Intangible	This Line Intentionally Left Blank	(Line 19) P <u>204-</u> 20 <u>57</u> .5.g & p <u>204-</u> 207.99.g (See Attachment 9, line 16, column c less Attachment 9a, line 14, columns q and r)	
0 1 2 3 4 5	This Line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Common Plant (Electric Only)	This Line Intentionally Left Blank	(Line 19) P204-2057.5.g & p204-207.99.g (See Attachment 9, line 16, column c less Attachment 9a, line 14, columns q and r) p356 (See Attachment 9, line 16, column d)	#DI\
0 1 2 3 4 5 6	This Line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common	This Line Intentionally Left Blank	(Line 19) P204-2057.5.g & p204-207.99.g (See Attachment 9, line 16, column c less Attachment 9a, line 14, columns q and r) p356 (See Attachment 9, line 16, column d) (Line 23 + 24)	
20 21 22 23 24 25 26	This Line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor	This Line Intentionally Left Blank	(Line 19) P204-2057.5.g & p204-207.99.g (See Attachment 9, line 16, column c less Attachment 9a, line 14, columns q and r) p356 (See Attachment 9, line 16, column d) (Line 23 + 24) (Line 5)	
19 20 21 22 23 24 25 26 27 28	This Line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission	This Line Intentionally Left Blank (Notes A)	(Line 19) P204-2057.5.g & p204-207.99.g (See Attachment 9, line 16, column c less Attachment 9a, line 14, columns q and r) p356 (See Attachment 9, line 16, column d) (Line 23 + 24) (Line 5) (Line 25 * 26)	#DIV/ #DIV/
20 21 22 23 24 25 26 27 28	This Line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land)	This Line Intentionally Left Blank (Notes A)	(Line 19) P204-2057.5.g & p204-207.99.g (See Attachment 9, line 16, column c less Attachment 9a, line 14, columns q and r) p356 (See Attachment 9, line 16, column d) (Line 23 + 24) (Line 5) (Line 25 * 26) p214 (Attachment 9, line 30, column c)	#DIV

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

Adiust	ment To Rate Base				
· tujuot	Accumulated Deferred Income Taxes				
40a	Account No. 190 (ADIT)	Projected Activity	(Note W)	Attachment 1A – ADIT Summary, Line 2324	#DIV/0!
40b	Account No. 281 (ADIT - Accel. Amort)	Projected Activity	(Note W)	Attachment 1A – ADIT Summamry, Line 4648	
40c	Account No. 282 (ADIT - Other Property)	Projected Activity	(Note W)	Attachment 1A – ADIT Summary, Line 6972	
40d	Account No. 283 (ADIT - Other)	Projected Activity	(Note W)	Attachment 1A – ADIT Summary, Line 9296	
40e	Account No. 255 (Accum. Deferred Investment Tax Credits)	Projected Activity	(Note T)	Attachment 1A – ADIT Summary, Line 415120	
40f	Accumulated Deferred Income Taxes Allocated To Transmission	· · ·	` '	Line 40a + 40b + 40c + 40d + 40e	
	Unamosticad Deficient //Fuscas ADIT				
410	Unamortized Deficient / (Excess) ADIT	Projected Activity	(Nata V)	Attachment 1D ADIT Data Daga Adiustment Line 7276	
41a	Unamortized Deficient / (Excess) ADIT (Federal)	,	(Note X)	Attachment 1D - ADIT Rate Base Adjustment, Line 7376	
41b	Unamortized Deficient / (Excess) ADIT (State)	Projected Activity	(Note X)	Attachment 1D - ADIT Rate Base Adjustment, Line 446152 Line 41a + 41b	
42	Unamortized Deficient / (Excess) ADIT Allocated to Transmission			Lille 41a + 41D	
43	Adjusted Accumulated Deferred Income Taxes Allocated To Transmission			Line 40f + 42	
	Transmission O&M Reserves Unfunded Reserves				
44	Current Period Changes in Transmission Related Account 242 Reserves Total I	Reserves Account Balance Attributable to Transmission	Enter Negative	Attachment 5	#DIV/0!
	Abandanmant Transmission Preisets				
442	Abandonment Transmission Projects Unamortized Abandoned Transmission Projects		(Note R)	Attachment 9, line 30, column h	#DIV/0!
44a	•		(Note K)	Attacriment 9, line 30, column n	#DIV/U:
45	Prepayments		(Note A)	Attachment O. line 20. column f	#DI\//01
45 46	Prepayments Total Prepayments Allocated to Transmission		(Note A)	Attachment 9, line 30, column f (Line 45)	#DIV/0!
40	Total Frepayments Anocated to Transmission			(Line 40)	#DIV/0:
	Materials and Supplies				
47	Undistributed Stores Exp		(Note A)	p227.6_c & 16.c (See Attachment 9, line 30, column e)	0
48	Wage & Salary Allocation Factor			(Line 5)	#DIV/0!
49	Total Transmission Allocated			(Line 47 * 48)	#DIV/0!
50	Transmission Materials & Supplies		(Note U)	p227.8_c+ p227.5_c (See Attachment 9, line 30, column d)	0
51	Total Materials & Supplies Allocated to Transmission			(Line 49 + 50)	#DIV/0!
	Cash Working Capital				
52	Operation & Maintenance Expense			(Line 84)	#DIV/0!
53	1/8th Rule			x 1/8	12.5%
54	Total Cash Working Capital Allocated to Transmission			(Line 52 * 53)	#DIV/0!
	Network Credits				
55	Outstanding Network Credits		(Note N)	From PJM	0
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Networ	rk Credits	(Note N)	From PJM	0
57	Net Outstanding Credits			(Line 55 - 56)	0
58	TOTAL Adjustment to Rate Base			(Line 43 -+ 44 + 44a + -46 + 51 + 54 - 57)	#DIV/0!
59	Rate Base			(Line 39 + 58)	#DIV/0!
55	1000			(2000 00 00)	#DIV/0:
O&M					
	Transmission O&M			200 2004 442 4	
60	Transmission O&M			p32 <u>0-323</u> 4.112.b	0
61	Less extraordinary property losses			Attachment 5	0
62	Plus amortization of extraordinary property losses			Attachment 5	0
63	Less Account 565			p32 <u>0-323</u> 4.96.b	0
64	Plus Schedule 12 payments billed to Transmission Owner and booked to Account 5	65	(Note O)	PJM Data	0

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

eprec	iation & Amortization Expense			
	Depreciation Expense			
85	Transmission Depreciation Expense		Attachment 5	
35a	Transmission Amortization Expense	(Note R)	Attachment 9	#DIV/0
86	General Depreciation		Attachment 5	(
87	Intangible Amortization	(Note A)	Attachment 5	
88	Total		(Line 86 + 87)	
89	Wage & Salary Allocation Factor		Line 5	#DIV/0
90	General Depreciation Allocated to Transmission		(Line 88 * 89)	#DIV/0
91	Common Depreciation - Electric Only	(Note A)	Attachment 5	C
92	Common Amortization - Electric Only	(Note A)	Attachment 5	0
93	Total		(Line 91 + 92)	0
94	Wage & Salary Allocation Factor		(Line 5)	#DIV/0
95	Common Depreciation - Electric Only Allocated to Transmission		(Line 93 * 94)	#DIV/0!
96	Total Transmission Depreciation & Amortization		(Line 85 + 85a + 90 + 95)	#DIV/0!
Taxes (Other than Income			
97	Taxes Other than Income		Attachment 2	#DIV/0!
98	Total Taxes Other than Income		(Line 97)	#DIV/0!
=				
Return	/ Capitalization Calculations			

Long Term Interest

101	Long Term Interest			(Line 99 - 100)	(
102	Preferred Dividends		enter positive	p118 <u>-119</u> .29 <u>.</u> c	
	Common Stock				
103	Proprietary Capital			p112 <u>-113</u> .16 <u>.</u> c	
104	Less Preferred Stock		enter negative	(Line 1 <u>13</u> 92)	
105	Less Account 216.1		enter negative	p112 <u>-113</u> .12 <u>.</u> c	(
105a	Less Account 219		enter negative	p112 <u>-113</u> .15 <u>.</u> c	
106	Common Stock		(Note Y)	(Sum Lines 103 to 105a)	(
	Capitalization				
107	Long Term Debt			p112 <u>-113</u> .18 <u>.</u> d through 21 <u>.</u> d	(
108	Less Loss on Reacquired Debt		enter negative	p <u>110-</u> 111.81.c	(
109	Plus Gain on Reacquired Debt		enter positive	p <u>112-</u> 113.61 <u>.</u> c	(
110	Less ADIT associated with Gain or Loss		enter negative	Attachment 1B – ADIT EOY, Line 7	
111	Less LTD on Securitization Bonds	(Note P)	enter negative	Attachment 8	(
112	Total Long Term Debt		(Note Z)	(Sum Lines 107 to 111)	(
113	Preferred Stock		(Note AA)	p112 <u>-113</u> .3 <u>.</u> c	(
114	Common Stock			(Line 106)	(
115	Total Capitalization			(Sum Lines 112 to 114)	(
116	Debt %	Total Long Term Debt		(Line 112 / 115)	0%
117	Preferred %	Preferred Stock		(Line 113 / 115)	0%
118	Common %	Common Stock		(Line 114 / 115)	0%
119	Debt Cost	Total Long Term Debt		(Line 101 / 112)	0.0000
120	Preferred Cost	Preferred Stock		(Line 102 / 113)	0.0000
121	Common Cost	Common Stock	(Note J)	Fixed	0.1050
122	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 116 * 119)	0.0000
123	Weighted Cost of Preferred	Preferred Stock		(Line 117 * 120)	0.0000
124	Weighted Cost of Common	Common Stock		(Line 118 * 121)	0.000
125	Total Return (R)			(Sum Lines 122 to 124)	0.000
	Investment Return = Rate Base * Rate of Return			(Line 59 * 125)	#DIV/0!

Composite	ncome Taxes			
P. C. C.	Income Tax Rates			
127	FIT=Federal Income Tax Rate	(Note I)		0.00%
128	SIT=State Income Tax Rate or Composite	(Note I)		0.00%
129	p (per	rcent of federal income tax deductible for state purposes)	Per State Tax Code	0.00%
130		1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		0.00%
131 a	T/ (1-T)			0.00%
13 <u>2</u> 1b	Tax Gross-Up Factor 4±1/	/(1-T)		
	Investment Tax Credit Adjustment	(Note T)		
13 <u>3</u> 2	Investment Tax Credit Amortization	enter negative	Attachment 1B – ADIT EOY	0
13 <u>4</u> 3	Tax Gross-Up Factor [1/(1-T)]		(Line 13 <u>2</u> 4 b)	0.00
134	Net Plant Allocation Factor -	-	(Line 18)	# DIV/0!
135	ITC Adjustment Allocated to Transmission		[Line 132 * 133 *134]	#DIV/0!
	Other Income Tax Adjustment			
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note V)	Attachment 5, Line 136a	0
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note V)	Attachment 5, Line 136b	
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	(Note V)	Attachment 5, Line 136c	
136d	Amortization of Other Flow-Through Items - Transmission Component	(Note V)	Attachment 5, Line 136d	
136e	Other Income Tax Adjustments - Expense / (Benefit)		(Line 136a + 136b + 136c + 136d)	
136f	Tax Gross-Up Factor [1/(1-T)]		(Line 13 <mark>24b)</mark>	
136g	Other Income Tax Adjustment		(Line 136e*136f)	
136h	Income Tax Component = CIT	T=(T/1-T) * Investment Return * (1-(WCLTD/R)) =	[Line 131a * 126 * (1-(122 / 125))]	#DIV/0!
137	Total Income Taxes		(Line 135 + 136g + 136h)	#DIV/0!
REVENUE I	EQUIREMENT			
	Summary			
138	Net Property, Plant & Equipment		(Line 39)	#DIV/0!
139	Adjustment to Rate Base		(Line 58)	#DIV/0!
140	Rate Base		(Line 59)	#DIV/0!
141	O&M		(Line 84)	#DIV/0!
142	Depreciation & Amortization		(Line 96)	#DIV/0!
143	Taxes Other than Income		(Line 98)	#DIV/0!
144	Investment Return		(Line 126)	#DIV/0!
145	Income Taxes		(Line 137)	#DIV/0!
146	Gross Revenue Requirement		(Sum Lines 141 to 145)	#DIV/0!
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
147	Transmission Plant In Service		(Line 19)	0
148	Excluded Transmission Facilities	(Note M)	Attachment 5	0
149	Included Transmission Facilities	,,	(Line 147 - 148)	0
149	mouded Hallottisolott achildes		(LINE 141 - 140)	U

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

Notes

- A Electric portion only
- B Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant included which is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. For the true-up, new transmission plant which was actually placed in service weighted by the number of months it was actually in service
- C Transmission Portion Only
- D All EPRI Annual Membership Dues
- E All Regulatory Commission Expenses
- F Safety related advertising included in Account 930.1
- G Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- Per FERC's order in Docket No. ER07-576, the Conastone and Waugh Chapel substation projects get an additional 100 basis points to the return on equity on top of a base ROE of 10.0% per FERC order issued in Docket No. EL13-48 and a 50 basis point RTO transmission planning participation adder approved in Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007, for a total ROE of 11.5%. The rest of transmission rate base, except as provided in Note Q below, gets an ROE of 10.5% because it excludes the additional 100 basis points approved solely for the Conastone and Waugh Chapel substation projects.
- K Education and outreach expenses relating to transmission, for example siting or billing
- L As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.
- M Amount of transmission plant excluded from rates, includes investment in generation step-up transformers to the extent included in Plant in Service.
- Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A.

 Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 154.
- O Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the zone under Schedule 12 are included in Transmission O&M. If they are booked to account 565, they are included in on line 64.
- P Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Q On November 16, 2007, the Federal Energy Regulatory Commission (FERC) granted Baltimore Gas and Electric (BGE) in Docket No. ER07-576 incentive rate treatment for 6 projects designated in the PJM Regional Transmission Expansion Plan (RTEP) as Transmission Owner Initiated (TOI). Specifically, FERC granted an additional 100 basis points to the return on equity (ROE) for these projects, resulting in a final ROE, for these projects, of 11.5%, inclusive of a base ROE of 10.0% per FERC order issued in Docket No. EL13-48 and a 50 basis point ROE transmission planning adder approved in Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007.
- R Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Dedicated Facilities pre-approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, LLC and Baltimore Gas and Electric Co., 150 FERC ¶ 61,054 (2015). Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Mid-Atlantic Power Pathway (MAPP) approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, L.L.C. and Baltimore Gas and Electric Co., 152 FERC ¶ 61,254 (2015). Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Project Baseline Upgrades b1254 and b1254.1 ("b1254") approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, L.L.C. and Baltimore Gas and Electric Co., XXX FERC ¶XX1,XXX (XXXX).
- S See Attachment 5, Cost Support, section entitled "PBOP expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27, and ER16-456.
- T Baltimore Gas and Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization multiplied by (1/1-T).
- U Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion of line 5 is specified in a footnote to the Form 1, page 227.
- V See Attachment 5 Cost Support, section entitled "Other Income Tax Adjustment" for additional information.
- The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, theses balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(l)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity will be used. Every will be used. For the Annual Update (Projected) filing, see Attachment 1A ADIT Summary, Column H 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 WV, regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) filing, see Attachment 1D ADIT Rate Base Adjustment, Column C for inputs. For the Annual Update (True-Up) filing, See Attachment 1D ADIT Rate Base Adjustment, Column F for inputs.
- Y Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in BGE's books and records (trial balance or monthly balance sheet).
- Z Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in BGE's books and records (trial balance or monthly balance sheet).
- AA Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in BGE's books and records (trial balance or monthly balance sheet).

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

Rate Year	
=	

Accumulated Deferred Income Taxes (Account No. 190)

	Taxes (Accou	<u>int N</u> O. 13	90)										
			ys in Period				ction - Prora Tax Activit		Actu	al - Proration	of Deferred	Tax Activity	y (Note B)
Line	(A) Month	Days Per Month	(C) Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding	Actual Monthl Activity	/ Projected	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
							F)	Balance)					Balance)
1	ADIT Subject to Proration					[Insert Date]		-	[Insert				-
2	Projected / Actual Activity					<u>[Insert</u> <u>Date]</u>			[Insert Date]				
<u>3</u> 2	January				50.00%	_	_	_	_	_	_	_	_
<u>⊴</u> - <u>4</u> 3	February				50.00%	_	-	-	_	_	_	-	_
<u>-</u> <u>5</u> 4	March				50.00%	-	-	-	_	-	-	-	-
<u>6</u> 5	April				50.00%	-	-	-	-	-	-	-	-
<u>7</u> 6	May				50.00%	-	-	-	-	-	-	-	-
<u>8</u> 7	June				50.00%	-	-	-	-	-	-	-	-
<u>9</u> 8	July				50.00%	-	-	-	-	-	-	-	-
<u>10</u> 9	August				50.00%	-	-	-	-	-	-	-	-
1 <u>1</u> 0	September				50.00%	-	-	-	-	-	-	-	-
1 <u>2</u> 4	October				50.00%	-	-	-	-	-	-	-	-
1 <u>3</u> 2	November				50.00%	-	-	-	-	-	-	-	-
1 <u>4</u> 3	December				50.00%	-	-	-	-	-	-	-	-

	Total (Sum													
	of Lines 32 -													
1 <u>5</u> 4	1 <u>4</u> 3)	-				-	-		-	-	-	-		
	Beginning Bala					[Insert			[Insert					
405	ADIT Not Subj	ect to				Date]		-	Date]				-	
1 <u>6</u> 5	Proration	anaa				_								
1 <u>7</u> 6	Beginning Bala ADIT Adjustme					(Note F)								
1 <u>7</u> 0	Beginning	EIIL									-			
	Balance -					(Col. (H), L	ine 165 +		(Col. (M)	, Line 1 <mark>65</mark> +				
1 <u>8</u> 7	DTA / (DTL)					Line 1 <u>7</u> 6)	- 1 <u>0</u> 0	-	Line 1 <u>7</u> 6				-	
. <u>v</u> .	21717 (212)					o <u></u> o)			2o	,				
	Ending Balanc	e -												
	ADIT Not Subj					[Insert		#DIV/0!	[Insert					
1 <u>9</u> 8	Proration					Date]			Date]				-	
	Ending													
	Balance -					(Note F)								
	ADIT					(140101)		-					-	
<u>20</u> 19	Adjustment													
	Ending					(O-I (II) I	i 100 ·	#DIV (/OI	(O-1 (NA)	Lin - 4040				
210	Balance -					(Col. (H), L		#DIV/0!	+ Line <u>20</u>	, Line <u>19</u> 18			-	
2 <u>1</u> 0	DTA / (DTL)					Line <u>20</u> 19)			+ Line Z] 18)				
	Average Balance as													
	adjusted (non-					([Col. (H),	Line 187 +	#DIV/0!	([Col. (M), Line 1 <mark>87</mark>					
2 <u>2</u> 4	prorated)					Line 2 <u>1</u> 0] /		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	+ Line 2	1 0 1/2)			-	
-	,					,			(Col.	,,				
	Prorated					(Col. (H),			(M),					
	ADIT					Line 1 <u>4</u> 3		-	Line				-	
2 <u>3</u> 2)			1 <u>4</u> 3)					
	Amount for					(0.1.(11).1	to - 004 ·	//DI) //OI	(0 1 (14)	1.1				
242	Attachment H Line 40a	I-2A,				(Col. (H), L	Ine 2 <u>2</u> 4 +	#DIV/0!		, Line 2 <mark>2</mark> 4 +			-	
2 <u>4</u> 3	Lille 40a					Line 2 <u>3</u> 2)			Line 2 <u>3</u> 2)				
	Accumulated	Doforro	l Incomo Tay	v06 -										
	Accelerated A													
	281)													
	,	Do	ys in Period			Projec	tion - Prora	ation of	Actual	- Proration	of Doforrod	Toy Activity	(Note P)	
				1			Tax Activit				,		, ,	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	
							Prorated	Prorated					Preserved	
				Total	Proration		Projected	Projected			D	D========	Prorated	
		Days	Prorated	Days	Amount	Projected	Monthly	Balance	Actual	Difference	Preserve Proration	Preserve Proration	Actual Balance	
Line	Month	Per	Days	Per	(Column	Monthly	Activity	(Col. G	Monthly	Projected	(Actual vs	(Actual vs	(Col. K +	
LIIIO	IVIOLIUI	Month	Per Month	Future	C/	Activity	(Column	Plus Col.	Activity	vs. Actual	Projected)	Projected)	Col. L +	
				Test	Column	7.0	Ex	Н,	7 10 11 11	(Note C)	(Note D)	(Note E)	Col. M,	
				Period	D)		Column	Preceding			,	,	Preceding	
							F)	Balance)					Balance)	
														
25.	ADIT Subject					<u>[Insert</u>			<u>[Insert</u>					
2 <u>5</u> 4	to Proration					Date]		-	Date]				-	

Projected / Actual 26 Activity			<u>[Insert</u> <u>Date]</u>			[Insert Date]				
2 <u>7</u> 5 January		50.00%		-	_	-	-	-	-	-
2 <u>8</u> 6 February		50.00%		-	_	_	_	_	-	-
2 <u>9</u> 7 March		50.00%		-	_	_	_	_	_	_
3028 April		50.00%		-	-	_	_	_	_	-
3 <u>1</u> 29 May		50.00%		-	-	_	_	_	_	-
3 <u>2</u> 0 June		50.00%		-	-	-	-	_	-	-
3 <u>3</u> 4 July		50.00%		-	-	-	-	_	-	-
August 3 <u>42</u>		50.00%		-	-	-	-	_	-	-
3 <u>5</u> 3 September	r	50.00%		-	-	-	-	_	-	-
3 <u>6</u> 4 October		50.00%		-	-	-	-	_	-	-
Novembe 3 <u>7</u> 5	r	50.00%		-	-	-	-	_	-	-
3 <mark>86</mark> Decembe		50.00%		-	-	-	-	-	-	
Total (Sum of Lines 25 3 <u>9</u> 7 2 <u>7</u> - 3 <u>8</u> 6)	-		-	-	-	-	-	-	-	
Beginning E ADIT Not So 3840 Proration Beginning E 3941 ADIT Adjust	alance -		[Insert Date] (Note F)		-	[Insert Date]				-
Beginning Balance - 4042 DTA / (DTL)			(Col. (H), L + Line 39 4	ine 38 <u>40</u> 1)	-	(Col. (M) + Line 3	, Line <u>38-40</u> 9 <u>41</u>)			-
Estimated E 41 <u>43</u> Not Subject Ending Balance -	nding Balance - ADIT to Proration		[Insert Date]		-	<u>[Insert</u> <u>Date]</u>				-
ADIT 4244 Adjustment Ending			(Note F)		-					-
Balance - 43 <u>45</u> DTA / (DTL)			(Col. (H), L Line 4 <u>4</u> 2)	ine 4 <u>3</u> 4 +	-	(Col. (M) Line 4 <u>4</u> 2	, Line 4 <u>3</u> 4 +)			-
Average Ba adjusted (no 44 <u>46</u> prorated)			([Col. (H), Line 4 <mark>5</mark> 3] /	Line 4 <u>2</u> 0 + 2)	-	([Col. (M + Line 4 <u>5</u>), Line 4 <u>2</u> 0 5 <mark>3</mark>] /2)			-

45 <u>47</u>	Prorated ADIT Amount for					(Col. (H), Line 3 <u>8</u> 6)		-	(Col. (M), Line 3 <u>8</u> 6)				-
46 <u>48</u>	Attachment F Line 40b	I-2A,				(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)												
		Da	ys in Period				ction - Prora Tax Activit		Actual - Proration of Deferred Tax Activity (Note				(Note B)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
47 <u>49</u>	ADIT Subject to Proration					[Insert Date]		-	[Insert Date]				-
<u>50</u>	Projected / Actual Activity					_[Insert 			[Insert Date]				
48 <u>51</u>	January				50.00%		-	_	-	-	_	-	-
4 9 52	February				50.00%		-	-	-	-	-	-	-
	March				50.00%		-	-	-	-	-	_	-
51 <u>54</u>	April				50.00%		_	_	_	-	_	_	_
52 55	May				50.00%		-	_	_	-	_	_	_
53 <u>56</u>	June				50.00%		-	-	-	-	-	_	-
54 <u>57</u>	July				50.00%		-	-	-	-	_	_	-
55 58	August				50.00%		-	-	-	-	_	_	-
56 59	September				50.00%		-	-	-	-	_	_	_
57 60	October				50.00%		-	-	_	-	-	_	-
58 <u>61</u>	November				50.00%		-	-	_	-	_	_	_
59 62	December				50.00%		-	-	-	-	-	_	-

60 <u>63</u>	Total (Sum of Lines <u>5148</u> - <u>62</u> 59)	-				-	-	-	-	-	-	-	
6 <u>4</u> 1	Beginning Bal ADIT Not Sub Proration Beginning Bal ADIT Deprecia	ject to ance -				[Insert Date] (Note F)		-	[Insert Date]				-
6 <u>5</u> 2	Adjustment Beginning Balance -	311011				(Col. (H), L	_ine 644 +	-	(Col. (M)	, Line 6 <u>4</u> 1 +			-
6 <u>6</u> 3	DTA / (DTL)					Line 6 <u>5</u> 2)	_	-	Line 6 <u>5</u> 2				-
6 <u>7</u> 4	Estimated End Not Subject to Ending Baland	Proration ce -	nce - ADIT 1			[Insert Date]		#DIV/0!	[Insert Date]				-
6 <u>8</u> 5	ADIT Deprecia Adjustment	ation				(Note F)		-					-
6 <u>9</u> 6	Ending Balance - DTA / (DTL)					(Col. (H), L Line 6 <mark>8</mark> 5)	_ine 6 <u>7</u> 4 +	#DIV/0!	(Col. (M), Line 6 <u>7</u> 4 + Line 6 <u>8</u> 5)				-
<u>70</u> 67	Average Balance as adjusted (non-prorated)					([Col. (H), Line 6 <u>9</u> 6] /	Line 6 <u>6</u> 3 + /2)	#DIV/0!	+ Line 6	([Col. (M), Line 6 <u>6</u> 3 + Line 6 <u>9</u> 6] /2) (Col.			-
<u>71</u> 68	Prorated ADIT					(Col. (H), Line <u>62</u> 59)		-	(M), Line <u>62</u> 59	Line -			-
<u>7269</u>	Amount for Attachment F Line 40c	I-2A,				(Col. (H), L + Line <u>71</u> 6		#DIV/0!	(Col. (M) + Line <u>71</u>	, Line <u>70</u> 67 [68)			
	Accumulated Taxes - Other												
		Day	ys in Period				ction - Prora Tax Activit		Actual	- Proration	of Deferred	Tax Activity	(Note B)
	(A)	(B)	(C)	(D)	(E)	(F)	(G) Prorated Projected	(H) Prorated Projected	(1)	(J)	(K)	(L)	(M) Preserved Prorated
Line	Month	Days Per Month	Prorated Days Per Month	Days Per Future Test Period	Amount (Column C / Column D)	Projected Monthly Activity	Monthly Activity (Column E x Column F)	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)
7 <u>3</u> 0	ADIT Subject to Proration					<u>[Insert</u> <u>Date]</u>		-	<u>[Insert</u> <u>Date]</u>				-
<u>74</u>	Projected / Actual Activity					<u>[Insert</u> <u>Date]</u>			<u>[Insert</u> <u>Date]</u>				

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%	_	_		_	_	_	_	-
	May		50.00%	_							
7 <u>9</u> 5	June		50.00%		-	-	-	-	-	-	-
<u>80</u> 76	July			-	-	-	-	-	-	-	-
<u>81</u> 77	August		50.00%	-	-	-	-	-	-	-	-
<u>82</u> 78	September		50.00%	-	-	-	-	-	-	-	-
<u>83</u> 79	October		50.00%	-	-	-	-	-	-	-	-
8 <u>4</u> 0	November		50.00%	-	-	-	-	-	-	-	-
8 <u>5</u> 4			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)	-		-	-		-	-	-	-	
	Beginning Bala ADIT Not Subj	ance -		<u>[Insert</u>			[Insert				
8 <u>8</u> 4	Proration Beginning Bala			Date]		-	<u>Date</u>]				-
8 <u>9</u> 5	ADIT Adjustme			(Note F)		-					-
0000	Beginning Balance -			(Col. (H), L	ine 8 <u>8</u> 4 +	_	(Col. (M)	Line 8 <u>8</u> 4 +			_
9086	DTA / (DTL)			Line 8 <u>9</u> 5)			Line 8 <u>9</u> 5)				
<u>91</u> 87	Not Subject to	ling Balance - ADIT Proration		<u>[Insert</u> Date]		#DIV/0!	<u>[Insert</u> <u>Date]</u>				-
	Ending Balance -			(Note F)							
<u>92</u> 88	ADIT Adjustment			(Note F)		-					-
_	Ending Balance -			(Col. (H), L	ine 91 87	#DIV/0!	(Col. (M).	Line <u>91</u> 87			
<u>93</u> 89	DTA / (DTL)			+ Line <u>92</u> 8	8)		+ Line <u>92</u>	88)			-
	Average Balar adjusted (non-			([Col. (H), I	ino 0096	#DIV/0!	([Cal_(M)	, Line <u>90</u> 86			
9 <u>4</u> 0	prorated)			+ Line <u>93</u> 8	9] /2)	#DIV/U!	+ Line <u>93</u>	89] /2)			-
	Prorated			(Col. (H),			(Col. (M),				
9 <u>5</u> 4	ADIT			Line 8 <u>6</u> 2)		-	Line 8 <u>6</u> 2)				-

9 <u>6</u> 2	Amount for Attachment H Line 40d	I-2A,				(Col. (H), L Line 9 <u>5</u> 4)	_ine 9 <u>4</u> 0 +	#DIV/0!	(Col. (N Line 9 <mark>5</mark>	//), Line 9 <u>40</u> + <u>1</u> 4)			-
	Accumulated Investment To No. 255)												
	Days in Period					Projection - Proration of Deferred ITC Activity (Note A)				al - Proratior	of Deferred	ITC 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	y Projected	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)
9 <u>7</u> 3	DITC Subject to Proration					_[Insert 		-	_[Inser Date]	t			-
<u>98</u>	Projected / Actual Activity					_[Insert 			_[Insert Date]				
004	January				50.000 /								
9 <u>9</u> 4	February				50.00%	-	-	-	-	-	-	-	-
<u>100</u> 95	March				50.00%	-	-	-	-	-	-	-	-
<u>101</u> 96	April				50.00%	-	-	-	-	-	-	-	-
<u>102</u> 97	May				50.00%	-	-	-	-	-	-	-	-
<u>103</u> 98	June				50.00%	-	-	-	-	-	-	-	-
<u>104</u> 99					50.00%	-	-	-	-	-	-	-	-
10 <u>5</u> 0	July				50.00%	-	-	-	-	-	-	-	-
10 <u>6</u> 4	August				50.00%	-	-	-	-	-	-	-	-
10 <u>7</u> 2	September				50.00%	-	-	-	-	-	-	-	-
10 <u>8</u> 3	October				50.00%	-	-	-	-	-	-	-	-
10 <u>9</u> 4	November				50.00%	-	-	-	-	-	-	-	-
1 <u>10</u> 05	December Total (Sum				50.00%	-	-	-	-	-	-	-	
	Total (Sum of Lines 9 <u>9</u> 4	_				_	_		_	-	_	_	

1<u>11</u>06

- 1<u>1005)</u>

1 <u>1207</u> 1 <u>1308</u>	Beginning Balance - DITC Not Subject to Proration Beginning Balance - DITC Adjustment	_[Insert Date] (Note F)	-	_[Insert Date]	-
1 <u>1409</u>	Beginning Balance - DITC	(Col. (H), Line 1 <u>12</u> 07 + Line 1 <u>13</u> 08)	-	(Col. (M), Line 1 <u>12</u> 07 + Line 1 <u>13</u> 08)	-
1 <u>15</u> 10	Estimated Ending Balance - DITC Not Subject to Proration Ending	_[Insert Date]	-	_[Insert Date]	-
1 <u>16</u> 11	Balance - DITC Adjustment Ending	(Note F)	-		-
1 <u>1712</u>	Balance - DITC	(Col. (H), Line 11 <u>5</u> 0 + Line 11 <u>6</u> 4)	-	(Col. (M), Line 11 <u>5</u> 0 + Line 11 <u>6</u> 4)	-
1 <u>18</u> 13	Average Balance as adjusted (non-prorated)	([Col. (H), Line 1 <u>1409</u> + Line 11 <u>7</u> 2] /2)	-	([Col. (M), Line 1 <u>1409</u> + Line 1 <u>17</u> 42] /2) (Col.	-
1 <u>19</u> 14	Prorated DITC	(Col. (H), Line 1 <u>1005</u>)	-	(M), Line 1 <u>10</u> 05)	-
1 <u>20</u> 15	Amount for Attachment H-2A, Line 40e	(Col. (H), Line 1 <u>18</u> 43 + Line 11 <u>9</u> 4)	-	(Col. (M), Line 11 <u>8</u> 3 + Line 11 <u>9</u> 4)	-

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(l)-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(l)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment.

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

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

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

			Gas, Production, Distribution, or	Only Transmission	Plant	Labor
	ADIT (Not		Oi	i i alisiilissioii	Pidiil	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!
	Subtotal - Transmission					
6	ADIT	#DIV/0!	-	-	#DIV/0!	#DIV/0!
Line	Description	Total	_			
7	ADIT (Reacquired Debt)					

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column B is excluded from rate base and instead included in Cost of Debt on Attachment H-2A, Line 110. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-2A, Line 110. The ADIT balance is based on the 13-month average.

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution,	Omy			
		or Other	Transmission	Plant	Labor	
		Other				
ADIT-190 (Not Subject to Proration)	Total	Related	Related	Related	Related	Justification
Pension Expense Provision Asset	0					



	1 .					
Bad Debt - Change in Provision	0					
Accrued Bonus	0					
Deferred Investment Tax Credit	0					
AMI Reg Liability Adjustment CEG	0					
Workers Compensation Reserve	0					
Gas Inventory Overheads CEG	0					
BCBS Claim Adjustment CEG	0					
Addback of Other Equity	0					
Compensation						
Miscellaneous	0					
Gas Demand Charge CEG	0					
GCRC Expenses CEG	0					
Charitable Contributions NC	0					
Miscellaneous Accrued Expenses	0					
Post Retirement Benefits	0					
State Net Operating Losses	0					
Vacation Pay	θ					
FAS 109 Regulatory Liability Gross Up						
Subtotal: ADIT-190 (Not Subject to						
Proration)	_	-	-	-	-	
Less: ASC 740 ADIT Adjustments						
excluded from rate base	-	-	-	-	-	-
Less: ASC 740 ADIT Adjustments						
related to unamortized ITC	-	-	-	-	-	-
Less: ASC 740 ADIT balances related						
to income tax regulatory assets / (liabilities)		_		_		_
Less: OPEB related ADIT, Above if not		-	_	_	_	_
separately removed	_	_	_	_	_	_
Total: ADIT-190 (Not Subject to						
Proration)	-	-	-	-	-	
Wages & Salary						
Allocator					#DIV/0!	
Gross Plant				#D1\ (10)		
Allocator				#DIV/0!		
Transmission Allocator			100.00%			
Other Allocator		0.00%	100.00 /6			
ADIT -		0.00%				
			1		l	
Transmission	#DIV/0!	-	-	#DIV/0!	#DIV/0!	

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

Subtotal: ADIT-190 (Subject to Proration)	-	-	-	_	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	_	_	_	_	_	_
Less: ASC 740 ADIT Adjustments related to unamortized ITC	_	_	-	_	_	_
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-	_	_		_	_
Less: OPEB related ADIT, Above if not separately removed	_	-	-	_	_	_
Total: ADIT-190 (Subject to Proration)	_	_	_	_	_	
Wages & Salary Allocator					#DIV/0!	
Gross Plant						
Allocator				#DIV/0!		
Transmission			400.000/			
Allocator		0.000/	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	1	-	-	-	-	

Instructions for Account 190:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C

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

(A)		(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
			Distribution, or Other	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)		Total	Related	Related	Related	Related	Justification
Property Related ADIT, Excl ARO	-	_					
ARO Adjustment Property	_	_					
AFUDC Equity	_	_					
Other Flow-through		_					
Maryland Additional Subtraction Modification	_	_					
Income Tax Regulatory Liability	_	_					
Subtotal: ADIT-282 (Not Subject to Proration)		-	-	-	-	_	
Less: ASC 740 ADIT Adjustments excluded from rate base		_	_	_	_	_	_
Less: ASC 740 ADIT Adjustments related to AFUDC Equity		_	_	_	_	_	_
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)		_	_	_	_	_	_
Less: OPEB related ADIT, Above if not separately removed		_	-	_	_	_	_
Total: ADIT-282 (Not Subject to Proration)		-	-	-	-	-	

Wages & Salary Allocator						#DIV/0!	
Gross Plant							
Allocator					#DIV/0!		
Transmission							
Allocator				100.00%			
Other Allocator			0.00%				
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
7.2.1. 202 (0 0.0)00110	11010.01.7	1 0 0 0 1	11010100	1101000	-	11010100	-
Plant Deferred Taxes		_	-	-		-	
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Subtotal: ADIT-282 (S	Subject to						
Proration)		-	-	-	-	-	
Less: ASC 740 ADIT A							
excluded from rate bas		-	-	-	-	-	-
Less: ASC 740 ADIT A							
related to unamortized		-	-	-	-	-	-
Less: ASC 740 ADIT b to income tax regulator							
(liabilities)	ly assets /	_	_		_	_	_
Less: OPEB related Al	OIT Above if not				_		
separately removed	311,713010111101	_	_	_	_	_	_
,							
Total: ADIT-282 (Not	Subject to						
Proration)		-	-	-	-	-	
Wages & Salary							
Allocator						#DIV/0!	
Gross Plant					//DI) //OI		
Allocator					#DIV/0!		
Transmission Allocator				100.00%			
Other Allocator			0.00%	100.00%			
ADIT -			0.00%				
Transmission		#DIV/0!	_	_	#DIV/0!	#DIV/0!	
	1	110.070:	1	<u> </u>	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1101010	1
(A)		(B)	(C)	(D)	(E)	(F)	(G)
			Gas,	Only	- ·		

Production,

Only

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

Instructions for Account 282:

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

Transmission are directly assigned

to Column D

- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)

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



Reg Asset- ARO Electric & Gas		_					
Reg Asset- Cost to Achieve							
		-					
Reg Asset - Rate Case - Expense		_					
Reg Asset - Smart Energy Rewards							
Reg Asset - Electric Vehicles		_					
Reg Asset - Gas Meter		_					
Reg Asset - Union							
		_					
Reg Asset - Riverside		_					
Service Cost-Reg Asset		_					
STRIDE Overrecovery		_					
ERI Overrecovery		_					
Generation Assets							
		_					
Prepaid IT Expense		_					
Property Tax Payable		_					
Rabbi Trust & Maxi Flat Income		_					
Deferred Compensation		_					
Legacy Meters		_					
Tax Reform -							
D (
Deferral of Maryland State Income Tax		_					
Subtotal: ADIT-283 (Not Subject to Proration)		_	_	_	_	_	
110140011)	\vdash						
	L l						
Less: ASC 740 ADIT Adjustments excluded from rate base		_	_	_	_	_	_
Less: ASC 740 ADIT Adjustments							
related to unamortized ITC		_	-	-	-	-	-
Less: ASC 740 ADIT balances related to income tax regulatory assets /							
(liabilities)		-	-	-	-	_	-
Less: OPEB related ADIT, Above if not separately removed		_	-	_	_	_	-
T (I ADIT OOG (N (C))	\vdash						
Total: ADIT-283 (Not Subject to Proration)		-	-	-	-	-	
		·					

Wages & Salary								
Allocator							#DIV/0!	
Gross Plant								
Allocator						#DIV/0!		
Transmission								
Allocator					100.00%			
Other Allocator			0.0)%				
ADIT -								
Transmission		#DIV/0!	-		-	#DIV/0!	#DIV/0!	

(A) (B) (C) Gas, (D) (E) (G) (F) Only Production, Distribution, Transmission or **Plant** Labor Other ADIT- 283 (Subject to Proration) Total Related Related Related Related Justification Subtotal: ADIT-283 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-283 (Subject to Proration) Wages & Salary #DIV/0! Allocator Gross Plant #DIV/0! Allocator Transmission Allocator 100.00% Other Allocator 0.00% ADIT -#DIV/0! **Transmission** #DIV/0! #DIV/0!

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

Instructions for Account 283:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)

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

Less: Adjustment to rat	e base	-	-	-	-	-	-
Total: ADIT-255		-	-	-	-	-	
Wages & Salary							
Allocator						#DIV/0!	
GrossNet Plant							
Allocator					#DIV/0!		
Transmission							
Allocator				100.00%			
Other Allocator			0.00%				
Unamortized							
Investment Tax							
Credit -							
Transmission		#DIV/0!	-	-	#DIV/0!	#DIV/0!	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or Other	Transmission	Plant	Labor	
Investment Tax Credit Amortization	Total	Related	Related	Related	Related	Justification
Investment Tax Credit Amortization	-					
Total - FERC Form 1, Page 266-267	-	-	-	-	-	
Total: Investment						
Total: Investment Tax Credit Adjustments						
- tajasanonto						
Wages & Salary Allocator					#DIV/0!	

GrossNet Plant							
Allocator					#DIV/0!		
Transmission							
Allocator				100.00%			
Other Allocator			0.00%				
Investment Tax							
Credit Amortization							
- Transmission	#DI\	//0!	-	-	#DIV/0!	#DIV/0!	

END

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 B is excluded from rate base and instead included in Cost of Debt on Attachment H-2A, Line 110. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-2A, Line 110. The ADIT balance is based on the 13-month average.

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

(A)		(B)	(C)	(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
Pension Expense Provision Asset	-	0					
Bad Debt - Change in Provision	-	θ					



	_					1	ì .
Accrued Bonus	-	0					
Deferred Investment Tax Credit	_	0					
AMI Reg Liability Adjustment CEG	-	0					
Workers Compensation Reserve	-	0					
Gas Inventory Overheads CEG	_	0					
BCBS Claim Adjustment CEG	-	0					
Addback of Other Equity	_	0					
Compensation							
Miscellaneous	-	0					
Gas Demand Charge CEG	-	0					
GCRC Expenses CEG	-	0					
Charitable Contributions NC	_	0					
Miscellaneous Accrued Expenses	-	0					
Post Retirement Benefits	-	0					
Net Operating Losses (Federal and	_	0					
State)							
Vacation Pay	_	0					
Subtotal: ADIT-190 (Not Subject to							
Proration)		-	-	-	-	-	
Less: ASC 740 ADIT Adjustments							
excluded from rate base		-	-	-	-	-	-
Less: ASC 740 ADIT Adjustments related to unamortized ITC		_		_			
Less: ASC 740 ADIT balances related		-	_	_	_	_	_
to income tax regulatory assets /							
(liabilities)		_	_	_	_	_	_
Less: OPEB related ADIT, Above if not							
separately removed		-	-	-	-	-	-
Total: ADIT-190 (Not Subject to							
Proration)	+	-	-	-	-	-	
Managa 9 Calami							
Wages & Salary							
Allocator Gross Plant							
Allocator							
Transmission							
Allocator				100.00%			
Other Allocator			0.00%				
1		1		1	-		
ADIT -							l l

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

Subtotal: ADIT-190 (S	Subject to						
Proration)	•	-	-	-	-	-	
Less: ASC 740 ADIT A	djustments						
excluded from rate bas							
Less: ASC 740 ADIT A							
related to unamortized							
Less: ASC 740 ADIT b							
to income tax regulator	ry assets /						
(liabilities) Less: OPEB related Al	OIT Above if not						
separately removed	JII, Above II not						
separately removed							
Total: ADIT-190 (Subj	ect to						
Proration)	00110	_	_	_	_	_	
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)	ı	-	-	-	-	
ADIT-190 (Subject to						
Proration)	-	-	-	-	-	
Total - FERC Form						
1, Page 234	-	-	-	-	-	

Instructions for Account 190:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C

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

(A)		(B)	(C) Gas,	(D)	(E)	(F)	(G)
			Production, Distribution,	Only			
			or Other	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)		Total	Related	Related	Related	Related	Justification
Property Related ADIT, Excl ARO							
1.70	_	-					
ARO Adjustment Property	_	_					
AFUDC Equity	_	_					
Income Tax Regulatory Liability							
	 -	_					
		-					
Subtotal: ADIT-282 (Not Subject to							
Proration)		_	-	-	_	-	
Less: ASC 740 ADIT Adjustments							
excluded from rate base Less: ASC 740 ADIT Adjustments		-	-	-	-	-	-
related to AFUDC Equity		_	_		_	_	_
Less: ASC 740 ADIT balances related							
to income tax regulatory assets /							
(liabilities)		_	_	_	_	_	-
Less: OPEB related ADIT, Above if not							
separately removed		-	-	-	-	-	-
	<u> </u>						
Total: ADIT-282 (Not Subject to							
Proration)	<u> </u>	-	-	-	-	-	
Warran 0 Oalama	<u> </u>						
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 Other	Transmission	Plant	Labor	
ADIT-282 (Subject to Pror	ation)	Total	Related	Related	Related	Related	Justification
Plant Deferred Taxes							
	1.1						
Subtotal: ADIT-282 (Subje Proration)	ct to	-	-	-	-	-	
Less: ASC 740 ADIT Adjust	ments						
excluded from rate base	inchis	_	_	_	_	_	_
Less: ASC 740 ADIT Adjust	ments						
related to unamortized ITC		-	-	-	-	-	-
Less: ASC 740 ADIT balance to income tax regulatory ass		_					
(liabilities)	SCI37		_	_	_	_	_
Less: OPEB related ADIT, A	Above if not						
separately removed		-	-	-	-	-	-
Total: ADIT-282 (Not Subje	ect to						
Proration)		-	-	-	-	-	
Wages & Salary Allocator							
Gross Plant							
Allocator							
Transmission							
Allocator				100.00%			
Other Allocator			0.00%				
ADIT -							
Transmission		-	-	-	-	#DIV/0!	
						пъто:	
(A)		(B)	(C) Gas,	(D)	(E)	(F)	(G)
			Production, Distribution,	Only			
			or	Transmission	Plant	Labor	

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

Instructions for Account 282:

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

Transmission are directly assigned

to Column D

- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)

(A)		(B)	(C) Gas,	(D)	(E)	(F)	(G)
			Production, Distribution,	Only			
			or Other	Transmission	Plant	Labor	
ADIT- 283 (Not Subject to Proration)		Total	Related	Related	Related	Related	Justification
AMI Reg Asset Adjustment CEG	_	_					
DEFERRED FUEL - NC	_	_					
DRI Program CEG	_	_					
ENERGY EFFICIENCY PROGRAMS	_	_					
ENVIRONMENTAL CLEAN-UP COSTS PRV	- 1	_					
Loss on Reacquired Debt CEG	-	_					
POLR CEG -	-	_					
Reg Asset Elec Trans Rt True Up CEG	-	_					
Reg Asset- ARO Electric & Gas	-	_					



	_						
Reg Asset- Cost to Achieve	_	_					
Reg Asset - Rate Case Expense		-					
Reg Asset - Smart Energy Rewards	_						
Service Cost-Reg Asset	-	-					
STRIDE Overrecovery	-	-					
ERI Overrecovery	-	-					
Generation Assets	-	-					
Prepaid IT Expense	_	-					
Property Tax Payable	-	-					
	-	_					
Rabbi Trust & Maxi Flat Income	_	_					
Deferred Compensation	_	_					
Legacy Meters	-	1					
Tax Reform -	_	1					
Deferral of Maryland State Income Tax		_					
		_					
Subtotal: ADIT-283 (Not Subject to Proration)		-	-	-	-	-	
,							
Less: ASC 740 ADIT Adjustments excluded from rate base		1					
Less: ASC 740 ADIT Adjustments related to unamortized ITC							
Less: ASC 740 ADIT balances related		-					
to income tax regulatory assets / (liabilities)		_					
Less: OPEB related ADIT, Above if not separately removed		1					
Total: ADIT-283 (Not Subject to Proration)		_	-	-	-	_	
Wages & Salary Allocator							
Gross Plant Allocator							
,	l		l	l		l .	l

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

ADIT-283 (Subject to Proration)	(A)		(B)	(C)	(D)	(E)	(F)	(G)
ADIT-283 (Subject to Proration) Total Related Related Related Related Related Related Related Justification Related Related Related Related Related Related Related Justification Related Related Related Related Related Related Related Related Justification Related Re					Only			
ADIT-283 (Subject to Proration) Total Related Related Related Related Related Related Justification Composition Subtotal: ADIT-283 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-283 (Subject to Proration)				Distribution,	-			
ADIT-283 (Subject to Proration) Total Related Related Related Related Related Related Related Provided Provide				-	Transmission	Plant	Labor	
Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-283 (Subject to Proration) Wages & Salary Allocator Gross Plant Allocator Transmission Allocator Other Allocator Other Allocator Other Allocator ADIT -	ADIT-283 (Subject to	Proration)	Total		Related	Related	Related	Justification
Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-283 (Subject to Proration) Wages & Salary Allocator Gross Plant Allocator Transmission Allocator Other Allocator Other Allocator Other Allocator ADIT -								
Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-283 (Subject to Proration) Wages & Salary Allocator Gross Plant Allocator Transmission Allocator Other Allocator Other Allocator Other Allocator ADIT -								
Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-283 (Subject to Proration) Wages & Salary Allocator Gross Plant Allocator Transmission Allocator Other Allocator Other Allocator Other Allocator ADIT -								
Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-283 (Subject to Proration) Wages & Salary Allocator Gross Plant Allocator Transmission Allocator Other Allocator Other Allocator ADIT -								
Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-283 (Subject to Proration) Wages & Salary Allocator Gross Plant Allocator Transmission Allocator Other Allocator Other Allocator ADIT -								
Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-283 (Subject to Proration) Wages & Salary Allocator Gross Plant Allocator Transmission Allocator Other Allocator Other Allocator Other Allocator ADIT -								
Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-283 (Subject to Proration) Wages & Salary Allocator Gross Plant Allocator Transmission Allocator Other Allocator Other Allocator ADIT -								
Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-283 (Subject to Proration) Wages & Salary Allocator Gross Plant Allocator Transmission Allocator Other Allocator Other Allocator ADIT -		Subject to	_	_	_	_	_	
excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-283 (Subject to Proration) Wages & Salary Allocator Gross Plant Allocator Transmission Allocator Other Allocator Other Allocator Other Allocator Other Allocator ADIT -	1 Tordition)							
excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-283 (Subject to Proration) Wages & Salary Allocator Gross Plant Allocator Transmission Allocator Other Allocator Other Allocator Other Allocator Other Allocator ADIT -	Less: ASC 740 ADIT A	diustments						
related to unamortized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-283 (Subject to Proration) Wages & Salary Allocator Gross Plant Allocator Transmission Allocator Other Allocator Other Allocator Other Allocator Other Allocator Other Allocator ADIT -								
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-283 (Subject to Proration) Wages & Salary Allocator Gross Plant Allocator Transmission Allocator Other Allocator Other Allocator ADIT -								
to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-283 (Subject to Proration) Wages & Salary Allocator Gross Plant Allocator Transmission Allocator Other Allocator Other Allocator ADIT -								
(liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-283 (Subject to Proration) Wages & Salary Allocator Gross Plant Allocator Transmission Allocator Other Allocator Other Allocator ADIT -								
Less: OPEB related ADIT, Above if not separately removed Total: ADIT-283 (Subject to Proration) Wages & Salary Allocator Gross Plant Allocator Transmission Allocator Other Allocator ADIT -		ry assets /						
Separately removed		DIT Alexander						
Total: ADIT-283 (Subject to Proration)		JII, Above if not						
Proration) - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	separately removed							
Proration) - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	Total: ADIT-283 (Subi	ect to						
Wages & Salary Allocator Gross Plant Allocator Transmission Allocator Other Allocator ADIT -		00110	_	_	_	_	_	
Allocator Gross Plant Allocator 100.00% Transmission 100.00% Allocator 0.00% ADIT - 0.00%								
Allocator Gross Plant Allocator 100.00% Transmission 100.00% Other Allocator 0.00% ADIT - 0.00%	Wages & Salary							
Allocator 100.00% Other Allocator 0.00% ADIT - 0.00%	Allocator							
Transmission Allocator Other Allocator ADIT -	_							
Allocator 100.00% Other Allocator 0.00% ADIT - 0.00%								
Other Allocator 0.00%					400.0004			
ADIT -				2 2251	100.00%			
				0.00%				
Iransmission - - - - -								
	iransmission		-	-	-	-	-	

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

		Distribution,				
		or Other	Transmission	Plant	Labor	
ADIT-283 (Subject to Proration)	Total	Related	Related	Related	Related	Justification
ADIT-283 (Not						
Subject to Proration)	-	-	-	-	-	
ADIT-283 (Subject to						
Proration)	-	-	-	-	-	
Total - FERC Form						
1, Page 276-277	-	-	-	-	-	

Instructions for Account 283:

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

Transmission are directly assigned

to Column D

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

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

Total: ADIT-255		-	-	-	1	-	
Wages & Salary							
Allocator							
GrossNet Plant							
Allocator							
Transmission							
Allocator				100.00%			
Other Allocator			0.00%				
Unamortized							
Investment Tax							
Credit -							
Transmission		-	-	-	-	-	

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E)	(F) Labor	(G)
ADITC- 255Investment Tax		Other				
Credit Amortization	Total	Related	Related	Related	Related	Justification
Leave to the transfer of the American Control						
Investment Tax Credit Amortization	-					
Total - FERC Form						
1, Page 266 <u>-267</u>	-	-	-	-	-	
Total Investment Tax Credit Adjustments						
Wages & Salary Allocator						

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

END

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

Rate Year	
=	

Federal Deficient / (Excess) Deferred Income Taxes

Deficient / (Excess) Accumulated

	Deferred Inco	ome Taxe	s (Account			Projection	ı - Proration	n of Deficient /	Actual -	Proration of	Deficient / (Excess) AD	IT Activity
		D	ays in Period			(Excess) ADIT Activ	vity (Note A)	Actual	i roralion or	(Note B)	Exococ, ND	in Albertaly
	(A)	(B)	(C)	(D)	(E)	(F)	(G) Prorated	(H)	(1)	(J)	(K)	(L)	(M) Preserved
Line	Month	Days Per Month	Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	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)
	Deficient / (Ex	cess)											
1	ADIT Subject Proration	to				[Insert Date]		-	[Insert Date]				-
<u>2</u>	Projected / Ac Activity	<u>tual</u>				[Insert Date]			[Insert Date]				
	January												
2 3	•				50.00%	-	-	-	-	-	-	-	-
3 <u>4</u>	February				50.00%	-	-	-	-	-	-	-	-
4 <u>5</u>	March				50.00%	-	-	-	-	-	-	-	-
5 6	April				50.00%	-	-	-	-	-	-	-	-
6 <u>7</u>	May				50.00%	-	-	-	-	-	-	-	-
7 <u>8</u>	June				50.00%	-	-	-	-	-	-	-	-
<u>89</u>	July				50.00%	-	-	-	-	-	-	-	-
9 10	August				50.00%	-	-	-	-	-	-	-	-
10 11	September				50.00%	-	-	-	-	-	-	-	_
	October				50.00%	-	_	-	-	-	-	-	-

12 13	November				50.00%	-	-	-	-	-		_	-	-
13 <u>14</u>	December				50.00%	_	-	-	_	_		-	-	_
14 <u>15</u>	Total (Sum of Lines <u>32</u> - 1 <u>4</u> 3)	-				-	-		-	-		-	-	
15 16	Beginning Bala (Excess) ADIT Proration Beginning Bala	⁻ Not Sub ance - De	ject to eficient /			[Insert Date] (Note F)		-	[Inser Date]	<u>t</u>				-
16<u>17</u> 17<u>18</u>	(Excess) ADIT Beginning Bala Deficient / (Exapple) ADIT	ance -	ent			(Col. (H), Line 1 <u>6</u> 5 + Line 1 <u>7</u> 6)		-	(Col. (Line 1	M), Line 1 <u>6</u> <u>7</u> 6)	<u>3</u> 5 +			-
18 19 19 20	Ending Baland ADIT Not Subj Ending Baland ADIT Adjustme	ject to Pro ce - Defici	oration			[Insert Date] (Note F)		-	[Inser Date]	<u>t</u>				-
20 21	Ending Baland Deficient / (Ex- ADIT	ce -				(Col. (H), Line 1 <u>9</u> 8 + Line <u>20</u> 19)		-	(Col. (Line <u>2</u>	M), Line 1 <u>9</u> <u>0</u> 19)	<u>9</u> 8 +			-
2 1 <u>22</u>	Average Balar adjusted (non- prorated) Prorated					([Col. (H), Line 1 <u>8</u> 7 + Line 2 <u>1</u> 0] /2)		-	([Col. (Line 2	(M), Line 1 <u>1</u> 0] /2)	<u>8</u> 7 +			-
22 23	Deficient / (Excess) ADIT					(Col. (H), Line 1 <u>4</u> 3) (Col. (H),		-	(Col. (Line 1					-
23<u>24</u>	Deficient / (Ex ADIT - Accou					Line 2 <mark>2</mark> 4 + Line 2 <u>3</u> 2)			(Col. (Line 2	M), Line 2 <u>2</u> <u>3</u> 2)	<u>2</u> 4 +			-
			ccumulated De											
		D	ays in Period					of Deficient / vity (Note A)	Actu	ıal - Prora ———	tion of	Deficient / (I (Note B)	Excess) ADI	T Activity
	(A)	(B) Days	(C) Prorated	(D) Total Days	Proration Amount	(F)	(G) Prorated Projected Monthly	(H) Prorated Projected Balance	(I) Actu	Diffe	erence	(K) Preserve Proration	(L) Preserve Proration	(M) Preserved Prorated Actual Balance
Line	Month	Per Month	Days Per Month	Per Future Test Period	(Column C / Column D)	Monthly Activity	Activity (Column E x Column F)	(Col. G Plus Col. H, Preceding Balance)	Mont Activ	rity vs. /	jected Actual ote C)	(Actual vs Projected) (Note D)	(Actual vs Projected) (Note E)	(Col. K + Col. L + Col. M, Preceding Balance)

24<u>25</u> 26	Deficient / (Exc ADIT Subject to Proration Projected / Act Activity	0		[Insert Date] [Insert Date]		-	[Insert Date] [Insert Date]				-
25 27	January		50.00%	-	-	-	-	-	-	-	-
26 28	February		50.00%	-	-	-	-	-	-	-	-
27 29	March		50.00%	-	-	-	-	-	-	-	-
28 30	April		50.00%	-	-	-	-	-	-	-	-
29 31	May		50.00%	-	-	-	-	-	-	-	-
30 <u>32</u>	June		50.00%	-	-	-	-	-	-	-	-
31 33	July		50.00%	-	-	-	-	-	-	-	-
32 34	August		50.00%	-	-	-	-	-	-	-	-
33 <u>35</u>	September		50.00%	-	-	-	-	-	-	-	-
3 4 <u>36</u>	October		50.00%	-	-	-	-	-	-	-	-
35 <u>37</u>	November		50.00%	-	-	-	-	-	-	-	-
36 38	December Tetal (Sure		50.00%	-	-	-	-	-	-	-	
37 <u>39</u>	Total (Sum of Lines 2 <u>7</u> 5 - 3 <u>8</u> 6)	-		-	-		-	-	-	-	
38 40	(Excess) ADIT Proration	ance - Deficient / Not Subject to ance - Deficient /		[Insert Date]		-	[Insert Date]				-
39 <u>41</u>	(Excess) ADIT	Adjustment		(Note F) (Col. (H),		-					-
40 42	Beginning Bala Deficient / (Exc ADIT	ance - cess)		Line <u>40</u> 38 + Line <u>41</u> 39)		-	(Col. (M), L Line <u>4139)</u>	.ine <u>40</u> 38 +			-
41 <u>43</u> 4 <u>244</u>	ADIT Not Subje	e - Deficient / (Excess) ect to Proration e - Deficient / (Excess) ent		[Insert Date] (Note F)		-	[Insert Date]				-
4 <u>345</u>	Ending Balanc Deficient / (Exc ADIT	e -		(Col. (H), Line 4 <u>3</u> 4 + Line 4 <u>4</u> 2)		-	(Col. (M), L Line 4 <u>4</u> 2)	.ine 4 <u>3</u> 4 +			-

44 <u>46</u> 4 <u>547</u> 4 <u>648</u>	Average Balar adjusted (non-prorated) Prorated Deficient / (Excess) ADIT Deficient / (Example ADIT - Account)	xcess) nt 282	ccumulated De	e ferred		([Col. (H), Line 420 + Line 453] /2) (Col. (H), Line 386) (Col. (H), Line 464 + Line 475)		-	([Col. (M), I Line 4 <u>5</u> 3] /2 (Col. (M), Line 3 <u>8</u> 6) (Col. (M), L Line 4 <u>7</u> 5)	2)			-
		s - Other	(Account No. 2 ays in Period			Projection	- Proration	of Deficient /	Actual -	Proration of	Deficient / (Excess) ADI	T Activity
	(A)	(B)	(C)	(D)	(E)	(Excess) ADIT Activ (G)	vity (Note A) (H)	(1)	(J)	(Note B)	(L)	(M)
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
47 <u>49</u>	ADIT Subject to Proration					[Insert Date]		-	[Insert Date]				-
<u>50</u>	Projected / Actual Activity					[Insert Date]			[Insert Date]				
<u>4851</u>	January				50.00%	_	_	_	_	_	_	_	_
4 <u>952</u>	February				50.00%	-	_	_	_	_	_	-	-
50 53	March				50.00%	_	-	_	_	_	_	_	_
51 <u>54</u>	April				50.00%	-	-	-	-	-	-	-	-
52 <u>55</u>	May				50.00%	-	-	-	-	-	-	-	-
53 <u>56</u>	June				50.00%	-	-	-	-	-	-	-	-
5 4 <u>57</u>	July				50.00%	-	-	-	-	-	-	-	-
55 58	August				50.00%	-	-	-	-	-	-	-	-
56 59	September				50.00%	-	-	-	-	-	-	-	-
57 <u>60</u>	October				50.00%	-	-	-	-	-	-	-	-

58 61	November		50.00%	-		-	-	_	-	-
59 62	December		50.00%	_		<u>-</u>	_	_	_	_
	Total (Sum of Lines									
60 <u>63</u>	5148 - <u>62</u> 59)	-		-	-	-	-	-	-	
	Beginning Bala	nce - Deficient /		Element of		Descript				
61 64	(Excess) ADIT Proration	Not Subject to		[Insert Date]	-	[Insert Date]				-
	Beginning Bala	nce - Deficient /		(Note F)						
62 65	(Excess) ADIT	Adjustment		(Col. (H),	-					-
	Beginning Bala Deficient / (Exc			Line 6 <mark>41</mark> + Line	_	(Col. (M), L	ine 6/1 +			_
63 <u>66</u>	ADIT	<i>-</i>		6 <u>5</u> 2)	-	Line 6 <u>5</u> 2)				-
	Ending Balance	e - Deficient / (Excess)		[Insert		[Insert				
64 <u>67</u>	ADIT Not Subje			Date]	-	Date]				-
65 68	ADIT Adjustme			(Note F)	-					-
	Ending Balance) -		(Col. (H), Line 6 <u>7</u> 4						
66 69	Deficient / (Exc ADIT	ess)		+ Line 6 <u>8</u> 5)	-	(Col. (M), L Line 6 <mark>85</mark>)	ine 6 <u>7</u> 4 +			-
00 00	ADII					Line 0 <u>0</u> 6)				
	Average Baland	ce as		([Col. (H), Line 6 <mark>6</mark> 3						
67 70	adjusted (non- prorated)			+ Line 66 <mark>9</mark>] /2)	-	([Col. (M), l Line 6 <u>9</u> 6] /2				-
01 <u>10</u>	Prorated						-)			
	Deficient / (Excess)			(Col. (H), Line	-	(Col. (M), Line <u>6259</u>				-
68 71	ADIT			<u>62</u> 59) (Col. (H),)				
	Deficient / (Ex	cess)		Line						
	ADIT - Accoun	t 283		<u>70</u> 67 + Line	-	(Col. (M), L	ine <u>70</u> 67 +			-
69 72				<u>71</u> 68)		Line <u>71</u> 68)				
	Haramantina d F	Assistant //Essass ADIT		Harmentin.	ad Deficient / /Free	a) ADIT Fodovol				
	(Projected)	Deficient / (Excess) ADIT - F	ederai	(Actual)	ed Deficient / (Exces					
	(A) Deficient / (Exc	(B)	(C) Projected	(D) Deficient /	(Excess)	(F) Projected				
Line	Deferred Incor		EOY	Deferred In						
	Taxes	(Col. (H),	\$	ADIT -	(Col. (_			
70 <u>73</u>	ADIT - 190	Line 23)	-	190 ADIT -	Line 23)	-				
71 <u>74</u>	ADIT - 282	(Col. (H), Line 46)	-	282	(Col. (Line 46)	-				
72 75	ADIT - 283	(Col. (H), Line 69)	-	ADIT - 283	(Col. (Line 69)					

7376

Line

(Entered in ATT H- \$ 1A, Line 41a)

Unamortized Deficient / (Excess) ADIT - Federal

(Entered in ATT \$ H-1A, Line 41a) _-

State Deficient / (Excess) Deferred Income Taxes

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

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

					1			1		
7 4 <u>77</u>	Deficient / (Exc ADIT Subject t Proration	cess) o		[Insert Date]		-	[Insert Date]			
<u>78</u>	Projected / Act Activity	<u>tual</u>		[Insert Date]			[Insert Date]			
75 79	January		50.00%	-	_	-	-	-	-	-
76 80	February		50.00%	-	-	-	-	-	-	-
77 <u>81</u>	March		50.00%	-	-	-	-	-	-	-
78 82	April		50.00%	-	-	-	-	-	-	-
79 83	May		50.00%	-	-	-	-	-	-	-
80 84	June		50.00%	-	-	-	-	-	-	-
81 <u>85</u>	July		50.00%	-	-	-	-	-	-	-
82 86	August		50.00%	-	-	-	-	-	-	-
83 87	September		50.00%	_	-	-	-	-	_	_
84 <u>88</u>	October		50.00%	-	-	_	_	-	_	_
85 89	November		50.00%	-	-	-	_	-	_	_
	December		50.00%	-	-	-	-	-	-	-

	Total (Sum												
87 91	of Lines 7 <u>9</u> 5 - <u>90</u> 86)	-				-	-		-	-	-	-	
01 <u>01</u>													
	Beginning Bal (Excess) ADIT					[Insert			[Insert				
88 <u>92</u>	Proration	•				<u>Date</u>]		-	Date]				-
89 93	Beginning Bal (Excess) ADIT					(Note F)		_					_
	(=:::::-,::=::	, ,				(Col. (H),							
	Beginning Bal	ance -				Line <u>92</u> 88 +							
0004	Deficient / (Ex					Line		-	(Col. (M), L	ine <u>92</u> 88 +			-
90 94	ADIT					<u>93</u> 89)			Line <u>93</u> 89)				
	Ending Baland					[Insert			[Insert				
91 <u>95</u>	ADIT Not Sub Ending Baland					Date]		-	Date]				-
92 96	ADIT Adjustm		one, (2,0000)			(Note F)		-					-
	Ending Baland	re -				(Col. (H), Line 9 <u>5</u> 4							
	Deficient / (Ex					+ Line		-	(Col. (M), L	ine 9 <u>5</u> 4 +			-
93 97	ADIT					9 <u>6</u> 2)			Line 9 <u>6</u> 2)				
						([Col. (H),							
	Average Balar adjusted (non-					Line 9 <u>4</u> 0 + Line		_	([Col. (M), I	ine 940 +			_
94 <u>98</u>	prorated)					9 <u>7</u> 3] /2)			Line 9 <u>7</u> 3] /2				
	Prorated Deficient /					(Col. (H),			(Col. (M),				
	(Excess)					Line		-	Line <u>90</u> 86				-
95 99	ADIT					90 <mark>86</mark>) (Col. (H),)				
	Deficient / (E	xcess)				(Coi. (H), Line 9 <u>8</u> 4							
06100	ADIT - Accou	nt 190				+ Line		-	(Col. (M), L	ine 9 <u>8</u> 4 +			-
96 100						9 <u>9</u> 5)			Line 9 <u>9</u> 5)				
			ccumulated De										
	income raxes	-	rty (Account N ays in Period	10. 282)		Projection	- Proration	of Deficient /	Actual -	Proration of	Deficient / (Excess) ADI	T Activity
	(A)			(D)	(E)			/ity (Note A)	(1)	(1)	(Note B)	4.	(NA)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M) Preserved
				Total	Proration		Prorated Projected	Prorated			Preserve	Dragonia	Prorated
		Days	Prorated	Days	Amount	Projected	Monthly	Projected Balance	Actual	Difference	Preserve	Preserve Proration	Actual Balance
Line	Month	Per	Days	Per Future	(Column C /	Monthly	Activity (Column	(Col. G Plus	Monthly	Projected vs. Actual	(Actual vs	(Actual vs	(Col. K +
		Month	Per Month	Test	Column	Activity	Ex	Col. H, Preceding	Activity	(Note C)	Projected) (Note D)	Projected) (Note E)	Col. L + Col. M,
				Period	D)		Column F)	Balance)			,	,	Preceding
							<u>'</u>						Balance)
	Deficient / (Ex					[Insert			[Insert				
97 101	ADIT Subject Proration	ΙΟ				Date]		-	Date]				-
													

<u>102</u>	Projected / Act	<u>tual</u>		[Insert Date]			[Insert Date]				
98 103	January		50.00%	_	-	-	_	-	-	_	-
99 104	February		50.00%	_	-	-	-	-	-	-	-
100 105	March		50.00%	-	-	-	-	-	-	-	-
101 <u>106</u>	April		50.00%	-	-	-	-	-	-	-	-
102 107	May		50.00%	-	-	-	-	-	-	-	-
103 <u>108</u>	June		50.00%	-	-	-	-	-	-	-	-
104 109	July		50.00%	-	-	-	-	-	-	-	-
105 110	August		50.00%	-	-	-	-	-	-	-	-
106 111	September		50.00%	-	-	-	-	-	-	-	-
107 112	October		50.00%	-	-	-	-	-	-	-	-
108 113	November		50.00%	-	-	-	-	-	-	-	-
109 114	December		50.00%	-	-		-	-	-	-	
110 115	Total (Sum of Lines <u>10398</u> - 1 <u>14</u> 09)	-		-	-		-	-	-	-	
111<u>116</u> 112<u>117</u>	(Excess) ADIT Proration	ance - Deficient / Not Subject to ance - Deficient / Adjustment		[Insert Date] (Note F)		-	[Insert Date]				-
113 <u>118</u>	Beginning Bala Deficient / (Exc ADIT			(Col. (H), Line 11 <u>6</u> 4 + Line 11 <u>7</u> 2)		-	(Col. (M), L Line 11 <u>7</u> 2)	.ine 11 <u>6</u> 4 +			-
114<u>119</u> 115<u>120</u>	ADIT Not Subj	ee - Deficient / (Excess) ect to Proration ee - Deficient / (Excess) ent		[Insert Date] (Note F)		-	[Insert Date]				
116 121	Ending Balanc Deficient / (Exc ADIT	ee -		(Col. (H), Line 11 <u>9</u> 4 + Line 1 <u>20</u> 1 5)		-	(Col. (M), L Line 1 <u>20</u> 15	Line 11 <u>9</u> 4 +			-

117 <u>122</u> 118 <u>123</u>	Average Balar adjusted (non- prorated) Prorated Deficient / (Excess) ADIT					([Col. (H), l + Line 1 <u>21</u> (Col. (H), Line 1 <u>1409</u>) (Col. (H),	Line 11 <mark>83</mark> 16] /2)	- -	([Col. (M), I Line 1 <u>21</u> 16 (Col. (M), Line 1 <u>14</u> 09)				- -
119 <u>124</u>	Deficient / (Ex ADIT - Accou	nt 282				Line 1 <u>22</u> 17 + Line 1 <u>23</u> 18)		-	(Col. (M), L + Line 1 <u>23</u> -	ine 1 <u>22</u> 17 I8)			-
			ccumulated De (Account No. 2										
		D	ays in Period					of Deficient / vity (Note A)	Actual -	Proration of	Deficient / (Note B)	Excess) AD	T Activity
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	(G) 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)
120 125	ADIT Subject to Proration Projected / Actual	,				[Insert Date] [Insert Date]		-	[Insert Date] [Insert Date]				-
<u>126</u>	<u>Activity</u>					Date			Date				
121 <u>127</u>	January				50.00%	-	-	-	-	-	-	-	-
122 128	February				50.00%	-	-	-	-	-	-	-	-
123 <u>129</u>	March				50.00%	-	-	-	-	-	-	-	-
12 4 <u>130</u>	April				50.00%	-	-	-	-	-	-	-	-
125 131	May				50.00%	-	-	-	-	-	-	-	-
126 132	June				50.00%	-	-	-	-	-	-	-	-
127 <u>133</u>	July				50.00%	-	-	-	-	-	-	-	-
128 134	August				50.00%	-	-	-	-	-	-	-	-
129 135	September				50.00%	-	-	-	-	-	-	-	-
130 <u>136</u>	October				50.00%	-	-	-	-	-	-	-	-

	404407	November		50.000/								
	131 137			50.00%	-	-	-	-	-	-	-	-
	132 138	December		50.00%	-	-		-	-	-	-	-
		Total (Sum of Lines										
	133 139	12 <u>7</u> 4 - 13 <u>8</u> 2)	-		-	-		-	-	-	-	
		Reginning Bala	nce - Deficient /									
		(Excess) ADIT			[Insert Date]		_	[Insert Date]				_
	134 140	Proration Reginning Bala	nce - Deficient /					<u>Bato</u> j				
	135 141	(Excess) ADIT	Adjustment		(Note F)		-					-
					(Col. (H), Line							
		Beginning Bala			1 <u>40</u> 34 +		_					_
	136 142	Deficient / (Exc ADIT	ess)		Line 1 <u>41<mark>35</mark></u>)		_	(Col. (M), L + Line 1 <u>41</u> 3				_
	100 142	ADII			1 <u>4 1</u> 00)			· Lille 1416	,o)			
	127112		e - Deficient / (Excess)		[Insert			[Insert				
	137 <u>143</u>	ADIT Not Subject Ending Balance	ect to Proration e - Deficient / (Excess)		Date]		-	Date]				-
	138 144	ADIT Adjustme			(Note F)		-					-
					(Col. (H), Line							
		Ending Balance			1 <u>43</u> 37 +		_	(Cal (M) I	in a 14227			-
	139 145	Deficient / (Exc ADIT	ess)		Line 1 <u>44</u> 38)			(Col. (M), L + Line 1 <u>44</u> 3				
		A Dalan										
		Average Baland adjusted (non-	ce as		([Col. (H), L	_ine 142 36		([Col. (M), L	ine 142 36			
	140 146	prorated)			+ Line 1 <u>45</u>	39] /2)	-	+ Line 1 <u>45</u>	39] /2)			-
		Prorated Deficient /			(Col. (H),			(Col. (M),				
	44447	(Excess)			Line		-	Line 13 <u>8</u> 2				-
	141 147	ADIT			13 <mark>82</mark>) (Col. (H),)				
		Deficient / (Ex	cess)		Line							
		ADIT - Accoun	nt 283		14 <u>6</u> 0 + Line		-	(Col. (M), L	ine 14 60 +			-
	142 148				14 <u>7</u> 1)			Line 14 <u>7</u> 4)				
			Deficient / (Excess) ADIT - State			ed Deficier	nt / (Excess) ADIT	- State				
		(Projected) (A)	(B)	(C)	(Actual) (D)		(E)	(F)]			
1	Line	Deficient / (Ex			Deficient /	(Excess)	(=)	Projected				
'	Lino	Deferred Incor Taxes	me Reference	EOY Balance	Deferred In Taxes	ncome	Reference	EOY Balance				
		IUNGS	(Col. (H),	\$	ADIT -		(Col. (M),	\$]			
	143 149	ADIT - 190	Line 96)	-	190		Line 96)	- ·				
	144 150	ADIT - 282	(Col. (H), Line 119)	_	ADIT - 282		(Col. (M), Line 119)	_				
	<u> </u>	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Liiio 170)		202							

145 151	ADIT - 283	(Col. (H), Line 142)	-	283	(Col. (M), Line 142)	-
	Unamortized Deficient / (Excess)	(Entered in ATT H-	\$	Unamortized Deficient / (Excess)	(Entered in ATT	
146 152	ADIT - State	2A, Line 41b)	-	ADIT - State	H-2A, Line 41b)	-

Instructions

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

(0-1 (11)

Rate Year

rojected ctivity

Check

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

Notes

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

- (I)/Column (F)]. If Column (J) is under-projected, enter the amount from Column (G) and complete Column (L)). In other situations, enter zero.
 Column (L) applies when (1) Column (J) is under-projected AND (2) actual monthly and projected
- 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

Baltimore Gas and Electric

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

		Federal Defic	ient / (Excess) Deferre	ed Income T	「axes						
		Ta	x Cuts and Jobs Act o	f 2017							
	(A)	(B)	(C)	Docombo	(D) er 31, 2017	[Insert Da	(E)		(F)	[Insert	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		ADIT nt / (Excess)		BOY alance		ent Year rtization		EOY alance
1	Unprotected Non-Property										
2	ADIT - 190	(Note A)	4 Years	\$	-			\$	-	\$	-
3	ADIT - 281	(Note A)	4 Years		-				-		-
4	ADIT - 282	(Note A)	4 Years		-				-		-
5	ADIT - 283	(Note A)	4 Years		-				-		-
6	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
7	Unprotected Property										
8	ADIT - 190	(Note A)	5 Years	\$	-			\$	-	\$	-
9	ADIT - 281	(Note A)	5 Years		-				-		-
10	ADIT - 282	(Note A)	5 Years		-				-		-
11	ADIT - 283	(Note A)	5 Years		-				-		-
12	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
13	Protected Property										
14	ADIT - 190	(Note A)	ARAM	\$	-					\$	-
15	ADIT - 281	(Note A)	ARAM		-						-
16	ADIT - 282	(Note A)	ARAM		-						-
17	ADIT - 283	(Note A)	ARAM		-						-
18	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
19	Total - Deficient / (Excess) ADIT			\$	-	\$	-	\$		\$	-
			Tax Reform Act of 19	86							
	(A)	(B)	(C)		(D)		(E)		(F)		(G)
			Amortization		er 30, 2018	[Insert D	ate]			[Insert	_
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Fixed Period	D (: .	ADIT		BOY		ent Year		EOY
				Deficier	nt / (Excess)	Ba	alance	Amo	rtization	B	alance

21 22 23 24	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note B) (Note B) (Note B) (Note B)	ARAM ARAM ARAM ARAM					\$	- - -
25	Subtotal - Deficient / (Excess) ADIT			\$	-	\$ -	\$ -	\$	-
26	Total - Deficient / (Excess) ADIT			\$	-	\$ -	\$ -	\$	-
		Total Federal De	ficient / (Excess) Defe	erred Income	e Taxes				
	(A)	(B)	(C)		(D)	(E)	(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		ADIT at / (Excess)	<mark>0ate]</mark> BOY alance	ent Year rtization	<u>[Insert</u>	Date] EOY Balance
27	Unprotected Non-Property				, ,	 			
28 29 30 31	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$	- - -	\$ - - -	\$ - - -	\$	- - -
32	Subtotal - Deficient / (Excess) ADIT			\$	-	\$ -	\$ 	\$	-
33	Unprotected Property								
34 35 36 37	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$	- - -	\$ - - -	\$ - - -	\$	- - - -
38	Subtotal - Deficient / (Excess) ADIT			\$	-	\$ -	\$ -	\$	-
39	Protected Property								
40 41 42 43	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$	- - -	\$ - - -	\$ - - -	\$	- - -
44	Subtotal - Deficient / (Excess) ADIT			\$	-	\$ -	\$ -	\$	_
45	Total - Deficient / (Excess) ADIT			\$	-	\$ -	\$ -	\$	-
		Total Federal De	ficient / (Excess) Defe	erred Income	e Taxes				
	(A)	(B)	(C)		(D)	(E)	(F)		(G)

20

Protected Property

Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	<u>[Insert Date]</u> BOY Balance	Current Year Amortization	<u>[Insert Date]</u> EOY Balance
46	ADIT - 190		_	\$ -	\$ -	\$ -	\$ -
47	ADIT - 281			-	-	-	-
48 49	ADIT - 282 ADIT - 283				- -	- -	-
43	ADI1 - 203						•
50	Total - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
51	Tax Gross-Up Factor	ATT H-2A, Line 134b2					
52	Regulatory Asset / (Liability)			\$ -	\$ -	\$ -	\$ -
		Federal Income	e Tax Regulatory As	set / (Liability)			
	(A)	/D)	(C)	(D)	(E)	(E)	(C)
	(A)	(B)	(C)	(D)	(E) [Insert Date]	(F)	(G) [Insert Date]
Line	Regulatory Assets / (Liabilities)	Notes		ADIT	BOY	Current Year	EOY
	· -	<u> </u>		Deficient / (Excess)	Balance	Amortization	Balance
53	Account 182.3 (Other Regulatory Assets)			\$ -	\$ -	\$ -	\$ -
54	Account 254 (Other Regulatory Liabilities)			-	-	-	-
55	Total - Transmission Regulatory Asset / (Liability)			\$ -	\$ -	\$ -	\$ -
55	Total - Transmission Regulatory Asset / (Liability)				\$ -	\$ -	\$ -
55	Total - Transmission Regulatory Asset / (Liability)	State Deficient	/ (Excess) Deferred		\$ -	\$ -	\$ -
55	Total - Transmission Regulatory Asset / (Liability)		/ (Excess) Deferred ate Tax Rate Chang	Income Taxes	\$ -	\$ -	\$ -
55		Sta	ate Tax Rate Chang	Income Taxes			
	(A)	Sta	ate Tax Rate Chang (C)	Income Taxes e (D)	\$ - (E) [Insert Date]	\$ - (F)	\$ - (G) [Insert Date]
55		Sta	ate Tax Rate Chang	Income Taxes e (D) ADIT	(E) [Insert Date] BOY	(F) Current Year	(G) [Insert Date] EOY
Line	(A) Deficient / (Excess) Deferred Income Taxes	Sta	ate Tax Rate Chang (C) Amortization	Income Taxes e (D)	(E) [Insert Date]	(F)	(G) [Insert Date]
Line 56	(A) Deficient / (Excess) Deferred Income Taxes Unprotected Non-Property	Sta	ate Tax Rate Chang (C) Amortization Fixed Period	Income Taxes (D) ADIT Deficient / (Excess)	(E) [Insert Date] BOY Balance	(F) Current Year Amortization	(G) [Insert Date] EOY Balance
Line 56 57	(A) Deficient / (Excess) Deferred Income Taxes Unprotected Non-Property ADIT - 190	Sta	ate Tax Rate Chang (C) Amortization Fixed Period 4 Years	Income Taxes e (D) ADIT	(E) [Insert Date] BOY	(F) Current Year	(G) [Insert Date] EOY Balance
Line 56	(A) Deficient / (Excess) Deferred Income Taxes Unprotected Non-Property	Sta	ate Tax Rate Chang (C) Amortization Fixed Period	Income Taxes (D) ADIT Deficient / (Excess)	(E) [Insert Date] BOY Balance	(F) Current Year Amortization	(G) [Insert Date] EOY Balance

61

62

63

64 65 Subtotal - Deficient / (Excess) ADIT

Unprotected Property

ADIT - 190 ADIT - 281

ADIT - 282

\$

\$

5 Years

5 Years

5 Years

\$

66	ADIT - 283	5 Years		-	-	-	-
67	Subtotal - Deficient / (Excess) ADIT		\$	-	\$ -	\$ -	\$ -
68	Protected Property	<u> </u>					
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 Deficient / (Excess) Deferre	d Income	Taxes			

		10101 01010 20.	elicient / (Excess) Delei	<u>/04 111001110</u>	Taxoo					
	(A)	(B)	(C)		(D)	(E)		(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		ADIT ent / (Excess)	Date] BOY Balance		rrent Year nortization		<mark>t Date]</mark> EOY Balance
75	Unprotected Non-Property	<u> </u>								
76	ADIT - 190			\$	-	\$ -	\$	-	\$	
77	ADIT - 281				-	-		-		
78	ADIT - 282				-	-		-		
79	ADIT - 283				-	-		-		
80	Subtotal - Deficient / (Excess) ADIT			\$	-	\$ -	\$	-	\$	
81	Unprotected Property									
82	ADIT - 190			\$	-	\$ -	\$	-	\$	
83	ADIT - 281				-	-		-		
84	ADIT - 282				-	-		-		
85	ADIT - 283				-	-		-		
86	Subtotal - Deficient / (Excess) ADIT			\$	-	\$ -	\$	-	\$	
87	Protected Property									
88	ADIT - 190			\$	-	\$ -	\$	- 7	\$	
89	ADIT - 281				-	-		-		
90	ADIT - 282				-	-		-		
91	ADIT - 283				-	-		-		
92	Subtotal - Deficient / (Excess) ADIT			\$	-	\$ -	\$	-	\$	
93	Total - Deficient / (Excess) ADIT			\$		\$ 	\$		\$	
	• •					 	-		. —	

		Total State	Deficient / (Excess)	Deferred Income Taxes			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	<u>[Insert Date]</u> BOY Balance	Current Year Amortization	[Insert Date] EOY Balance
75 <u>94</u> 76 <u>95</u> 77 <u>96</u> 78 <u>9</u> 7	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$ - - - -	\$ - - - -	\$ - - - -	\$ - - -
79 98	Total - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
80 99	Tax Gross-Up Factor	ATT H-2A, Line 13 <mark>21b</mark>					
81 100	Regulatory Asset / (Liability)			\$ -	\$ -	\$ -	\$ -
				ory Asset / (Liability)			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	<u>[Insert Date]</u> BOY Balance	Current Year Amortization	[Insert Date] EOY Balance
82 101	Account 100 2 (Other Degulatery Acceta)				Φ	Φ	ሶ
83 102	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$ - -	\$ -	\$ - -	\$ - -
				•	\$ -		
83 102	Account 254 (Other Regulatory Liabilities)			\$ -	\$ -	-	-
83 102	Account 254 (Other Regulatory Liabilities)	Federal and S	State Income Tax R	-	\$ -	-	-
83 102	Account 254 (Other Regulatory Liabilities) Total - Transmission Regulatory Asset / (Liability)	Federal and S		\$ - egulatory Asset / (Liability	\$ -	\$ -	-
83 102	Account 254 (Other Regulatory Liabilities) Total - Transmission Regulatory Asset / (Liability)			\$ - egulatory Asset / (Liability	\$ - ient Deferred Income Ta	\$ -	- \$ - (G)
83 102	Account 254 (Other Regulatory Liabilities) Total - Transmission Regulatory Asset / (Liability) Federal and	d State Income Tax Regulator	ry Asset / (Liability)	\$ - egulatory Asset / (Liability related to Excess / Defici	\$ - ient Deferred Income Ta	- - * -	
83 <u>102</u> 84 <u>103</u>	Account 254 (Other Regulatory Liabilities) Total - Transmission Regulatory Asset / (Liability) Federal and (A)	d State Income Tax Regulator (B)	ry Asset / (Liability)	\$ - egulatory Asset / (Liability related to Excess / Defici	\$ - ient Deferred Income Ta (E) [Insert Date] BOY	xes (F) Current Year	(G) [Insert Date] EOY

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

Notes

- Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed in required by audit adjustments, tax return amendments, or new IRS guidance. The amortization of protected property related deficient and (excess) ADIT will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements and may vary by year depending on where each underlying asset resides in its individual life cycle. The amortization of protected property related deficient and (excess) ADIT attributable to federal net operating loss carry-forwards recorded to Account 190 will likewise be calculated using ARAM or a manner that complies with the normalization requirements. Under the ARAM methodology, the deficient and (excess) ADIT attributable to federal net operating losses will begin amortizing in the period in which the book depreciation exceeds the tax depreciation associated with the underlying assets that gave rise to the federal net operating loss. The unprotected property related deficient and (excess) ADIT will be fully amortized by December 31, 2021. Note The amortization formula in Column F will change based on where BGE resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- The remaining unamortized excess and deficient ADIT related to the Tax Reform Act of 1986 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 et al. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

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

										Ţ	ax C	Cuts	and	Jobs Ac	t of 2017							
					- Pre F					- Post cembe					Deficien			Income Taxe	es (Decembe	r 31, 2017)		
Line	Detailed Descripti on	Descript ion	Categ ory	Federal Gross Timing Differe nce	Fede ral ADIT @ 35%	Sta te ADI T	FIT on SI T	al ADI T	Federal Gross Timing Differe nce	Fede ral ADIT @ 21%	Sta te ADI T	FIT on SI T	Tot al ADI T	Rate Chang e Deferr ed Tax Impac t	Non- Recovera ble	Income Tax Regulat ory Asset / Liability Deferre d Taxes	Total Defici ent / (Exce ss) ADIT Balan ce	Jurisdict ion Allocato r	Electric Transmis sion	Alloca tor (Note B)	Transmis sion Allocated Deficient / (Excess) ADIT Balance	FERC Acco unt
	(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35 %	(H) = (E) + (F) + (G)	(1)	(J) = (I) * 21%	(K)	(L) = (K) * 21 %	(M) = (J) + (K) + (L)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(Т)	(U) = (Q) * (T)	(V)
	FERC Account 190 (Note A)																					
1	Accrued Bonus				\$ -		\$ -	\$		\$ -		\$ -	\$ -	\$ -			\$ -	100% Distributi on 100%	No	0.000 %	\$	190
2	Accrued Benefits				-		-	-		-		-	-	-			-	Distributi on	No	0.000 %	-	190
3	Allowanc e for Doubtful Accounts				-		-	-		-		-	-	-			-	100% Distributi on	No	0.000 %	-	190
4	Charitable Contributions				-		-	-		_		-	-	-			-	100% Distributi on	No	0.000	-	190

		aritabl																		
	e													4000/						
		ntributi Fed												100% Distributi		0.00	1			
5	C/F		_			_		_	_	_			_	on	No	9.00	, ,	_	190)
														100%						
		eferred												Distributi		0.00)			
6	ITC		-			-		-	-	-			-	on	No	9	·	-	190)
	ъ.	.f.,												100%		0.00				
7	ITC	eferred				_							_	Distributi on	No	0.00 %	, 		190	١
,	110		•	_		· -		_	_	_			_	100%	NO	,	, .	-	190	
														Distributi						
8	3	OPEB	-			-	-	-	-				-	on	<u>No</u> Yes	0.00	0%	-	190	J
		Allowance																		
,	`	for Excess												A&G Ratio	Yes	11.98	E0/		100	^
g	9	Material	-			-	-	-	-				-	100%	res	11.90	370	-	190	J
		Gas												Distributi						
1	0	Inventory	-			-	-	-	-				-	on	<u>No</u> Yes	0.00	0%	-	190	J
														100%						
		Gas												Distributi			00/		400	_
1	1	Demand	-			-	-	-	-				-	on 4000/	No	0.00	0%	-	190	J
														100% Distributi						
1:	2	GCRC	_			_	_	_	_				_	on	No	0.00	0%	-	190	ລ
	_													100%						
		Environment												Distributi						
1	3	al Reserves	-			-	-	-	-				-	on	No	0.00	0%	-	190	C
		Purchase of												100% Distributi						
1	1	Receivables	_			_	_	_	_				_	on	No	0.00	0%	_	190	n
	7	Receivables												100%	140	0.00	0 70		130	,
		Long Term												Distributi						
1:	5	Incentives	-			-	-	-	-				-	on	No	0.00	0%	-	190	J
														100%						
1	6	Other (100)												Distributi	No	0.00	∩0/ ₋		190	Λ
11	O	Other (190) Workers	-			-	_	-	-				-	on 100%	NO	0.00	U 70	-	190	J
		Compensati												Distributi						
1	7	on Accruals	-			-	-	-	-				-	on	No	0.00	0%	-	190	J
		Vacation												100%						
4	0	Pay												Distributi	Ma	0.00	00/		100	^
1	Ö	Accruals	-			-	-	-	-				-	on A&G	No	0.00	U%	-	190	J
1	9	Pension	_			-	_	_	_				_	Ratio	Yes	11.98	5%	-	190	0
•	-													100%					.00	-
		Reg Liab -												Distributi						
2	0	AMI	-			-	-	-	-				-	on	No	0.00	0%	-	190)
2	1	State NOL												A&G Ratio	Yes	11 00	5 0/ ₋		100	Λ
2	1	ITC Federal	-			-	-	-	-				-	100%	168	11.98	J 70	-	190	J
		Carryforwar												Distributi						
2	2	d	-			-	-	-	-				-	on	No	0.00	0%	-	190	J

23 24	FAS 109 NonTCJA FAS109 TCJA Total FERC		- -			- -					- -	- -			- -	N/A N/A	No No	0.000% 0.000%	- -	190 190
25	Account 190	\$ -				\$ -														
	FERC Account 282 (Note A) Fixed Asset																			
26	Basis Differences (PowerTax) - Protected Fixed Asset Basis		\$ -		\$ -	\$ -		\$ -		\$	\$	\$ -			\$ -	Plant	Yes	15.216%	\$ -	282
27	Differences (PowerTax) - Non- Protected FAS109		-		-	-		-		-	-	-			-	Plant	Yes	15.216%	-	282
28	TCJA FAS 109		-		-	-		-		-	-	-			-	Plant	No	0.000%	-	282
29	NonTCJA		-		-	-		-		-	-	-			-	Plant	No	0.000%	-	282
30	ARO Fixed Asset Basis Differences (Non- PowerTax) -		-		-	-		-		-	-	-			-	Plant	No	0.000%	-	282
31	Non- Protected Fixed Asset Basis Differences (Non-		-		-	-		-		-	-	-			-	100% Electric	No	0.000%	-	282
	PowerTax) - Non-															100%				
32	Protected Total FERC		-		-	-		-		-						Electric	No	0.000%		282
00	Account	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$				\$	
33	282	-	-	-	-	-	-	-	-	-	-	-	-	-	-				-	

FERC Account 283 (Note A)

Regulatory		AMI										100%				
Asset Asse			\$		\$	\$ \$	\$	\$	\$		\$	Distributi			\$	
Dollared Dollared	34	Asset						-	<u> </u>				No	0.000%		283
Second S	•													0.00070	\$	
Polithorn Poli	35		-	-	-	-	_	-	-		-	N/A	No	0.000%	•	283
DRI																
Energy Floorams		DRI										Distributi			\$	
Energy	36	Program	-	-	-	-	-	-	-		-		No	0.000%	-	283
Findering		Energy														
Loss on		Efficiency													\$	
Required	37		-	-	-	-	-	-	-		-	on	No	0.000%	-	283
Second S															_	
POLE	00											A&G		100.000 11.98	\$	000
Property Property	38	Debt	-	-	-	-	-	-	-		-	Ratio	Yes	<u>5</u> %	- Ф	283
Property Property	20	DOLD.										NI/A	No	0.000%	ф	202
Tax Payable	39		-	-		-	-	-	-		-		NO		- ¢	203
Regulatory	40	Tax Pavable	_	_		_	_	_	_		_	Ratio	Yes		•	283
Asset - Legacy	40											Kutto	100	<u>o</u> 70		200
Legacy																
Meters															\$	
Asset - ARCO	41	Meters	-	-	-	-	-	-	-		-	N/A	No	0.000%		283
Regulatory Asset -		Regulatory													\$	
Asset -	42		-	-	-	-	-	-	-		-	N/A	No	0.000%	-	283
Electric Trans Rt																
Trans Rt																
True Up															Ф	
Regulatory Asset Spring	43		_	_		_	_	_	_		_	N/A	No	0.000%		283
Asset 100%	40											14// (110	0.00070		200
Spring Gardens Spring												100%				
44 Gardens															\$	
## Control Figure Figure	44	Gardens	-	-	-	-	-	-	-		-	on	No	0.000%		283
FRI												100%				
RIF Reg 46															\$	
RIF Reg	45	ERI	-	-	-	-	-	-	-		-	on	No	0.000%	-	283
Asset		DIE D										100%			•	
Rate Case	40	RIF Reg											NI-	0.0000/	\$	000
Rate Case	46	Asset	-	-	-	-	-	-	-		-	ON 4000/	NO	0.000%	-	283
47 Reg Asset Reg Asset Reg Asset - Cost to - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - <td></td> <td>Pate Case</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>100% Dietributi</td> <td></td> <td></td> <td>Ф</td> <td></td>		Pate Case										100% Dietributi			Ф	
Reg Asset - Cost to	47		_	_	_	_	_	_	_		_		No	0.000%	-	283
Cost to Achieve	71	Reg Asset -											110	0.00070		200
48															\$	
Smart Finergy Smart Sm	48		-	-	-	-	-	-	-		-	on	No	0.000%		283
Energy		Reg Liab -														
49 Rewards															_	
Reg Liab -	40	Energy												0.0000/	\$	200
50 Stride	49		-		-	-	-	-	-		-	on	No	0.000%	- Ф	283
100% 100% Distributi \$ 51 Severance - - - - - - - - -	50	Stride	_		_	_	_	_	_		_	NI/A	No	U UUU%	т.	283
Severance	30	Cuide	_		-	-	-	-	_		-		140	0.000 /0	-	200
51 Severance 283 Prepaid															\$	
Prepaid A&G 100.00011.98 \$	51	Severance	-			-	_	-	-		-		No	0.000%	-	283
52 Software & Ratio Yes <u>5</u> \(\sigma - 283\)		Prepaid										A&G		100.000 11.98	\$	
	52		-	-	-	-	-	-	-		-		Yes	<u>5</u> %	-	283

	License Expenses																			
53	DRI Adjustment		-		-	-				-	-	-			-	100% Distributi on	No	0.000%	\$ - \$	283
54	Other (283) Total FERC		-			<u>-</u>		-		-	-	<u>-</u>				_ N/A	No	0.000%	-	283
55	Account 283	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -	
56	Grand Total	\$ -	\$ -	\$ -	\$	\$	\$ -	\$	\$	\$ -	\$ -	\$ -	 \$	\$ -	\$ -	_			\$ -	-
																-				
														Protected Property	\$ -				\$ -	
														Unprotected						
														Property Non-	-				-	
														Property Total Unprotecte	- \$	-			\$	-
														d	- 	_			- 	_
														Total Deficient / (Excess)AD	\$				\$	
														IT		<u>.</u>			<u>-</u>	<u> </u>

Instructions

1. In accordance with ASC 740, deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period that the change is enacted. Adjustments are recorded in the appropriate deferred income tax balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a result of action or expected action by a regulator, it is probable that the

effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deficient and excess deferred income taxes that will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes—Credit, Utility Operating Income), as appropriate. Re-measurements of deferred tax balance sheet accounts may also result in remeasurements of tax-related regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes-Credit, Other Income or Deductions), as appropriate. 2. For deficient and (excess) accumulated deferred income taxes (ADIT) related to change(s) to income tax rates occurring after September 30, 2018, insert calculations that support the re-measurement amount delineated by category (i.e., protected property,

unprotected property, and unprotected non-property).

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

Note

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

applicable

percentages at the date of the rate change and must remain fixed absent the Commission's express approval.

EN D

Attachment 2 - Taxes Other Than Income Worksheet

Plant Related Cores Plant Allocator	Other Taxes		Page <u>262-</u> 263 <i>Col (<u>l</u>i)</i>	Allocator	Allocated Amount
2 Personal property 3 Captal Stort Tax 4 Stores Promium (resurroug) Tax 5 UPLY A 6 Carp Leese Total Plant Related - Mages & Salary Allocator Total Plant Related - Mages & Salary Allocator Total Labor Related - Mages & Salary Allocator Total Cabor Included - Mages & Salary Allocator Total Included - Mages & Salary Allocator Total Included - Mages & Salary Allocator Total Included - Mages &	Plant Re	elated		Gross Plant Allocator	
2 Personal property 3 Capat Short Tax 4 Gross Pomitrum (insurence) Tax 5 Person 5 Person 6 Carp Liberse Total Plant Related - editival (statement) 2 Inverpoyment Labor Related - editival (statement) 3 Unrempoyment Total Labor Related - editival (statement) 4 Diverpoyment Total Labor Related - editival (statement) 5 Person 7 Inversor Short Sho					
4 Gross Premium (insurance) Tax 5 PURIA 6 Corp License Total Plant Related - \$10000 \$10000 Labor Related 7 Federa FICA 8 Unemployment Total Labor Related - ADMOD - ADM					
5 PURTA 6 Corp Lenne Total Plant Rolated - 4DW02 4DW02 Labor Rolated Wages & Salary Allocator T Federal FICA Wages & Salary Allocator Total Labor Rolated - 5DW02 4DW02 Other Included Gross Plant Allocator 3 Miscelaraeus 10 Use & Sales Tex Total Other Included - 5DW02 4DW02 Total Cutrently Excluded 4DW02 Cutrently Excluded 4DW02 If Pederal Income 12 Maryland Income 13 Persystem Income 14 Franchise 15 POR Salaraeus 16 Environmental Salaraeus 17 Total Citrone 18 Fuel Energy 19 Montpagnage County Fael Energy	3	Capital Stock Tax			
Total Plant Related - BOWD! Labor Related - BOWD! Total Labor Related - BOWD! Total Labor Related - BOWD! Total Labor Related - BOWD! Other Included - BOWD! Total Use & Sales Tax Total Use & Sales Tax Total Other Included - BOWD! Total I	4	Gross Premium (insurance) Tax			
Total Plant Related - #DIVIDI	5	PURTA			
Labor Related 7 Federal FICA 8 Unemployment Total Labor Related 9 Miscellaneous 10 Use & Sales Tax Total Other Included 9 Miscellaneous 10 Use & Sales Tax Total Other Included 9 Miscellaneous 10 Use & Currently Excluded Total Included 9 #DINO! #DINO	6	Corp License			
Labor Related 7 Federal FICA 8 Unemployment Total Labor Related 9 Miscellaneous 10 Use & Sales Tax Total Other Included 9 Miscellaneous 10 Use & Sales Tax Total Other Included 9 Miscellaneous 10 Use & Currently Excluded Total Included 9 #DINO! #DINO					
Total Labor Related - #DIV/0! #DIV/0! Other Included Gross Plant Allocator 9 Miscellaneous 10 Use & Sales Tax Total Other Included - #DIV/0! #DIV/0! Total Included - #DIV/0! #DIV/0! Total Other Included #DIV/0! #DIV/0! Total Included #DIV/0! Fotal Included #DIV/0! Total Included #DIV/0! Fotal Included #DIV/0! 11 Federal Income 12 Maryland Income 13 Pennsylvania Income 13 Pennsylvania Income 14 Franchise #DIV/0! 15 PSC Assessment #DIV/0! 16 Energy #DIV/0! 17 Pole License #DIV/0! 18 Hongmany County Fuel Energy	Total Pl	ant Related	-	#DIV/0!	#DIV/0!
Total Labor Related - #DIV/0! #DIV/0! Other Included Gross Plant Allocator 9 Miscellaneous 10 Use & Sales Tax Total Other Included - #DIV/0! #DIV/0! Total Included - #DIV/0! #DIV/0! Total Other Included #DIV/0! #DIV/0! Total Included #DIV/0! Fotal Included #DIV/0! Total Included #DIV/0! Fotal Included #DIV/0! 11 Federal Income 12 Maryland Income 13 Pennsylvania Income 13 Pennsylvania Income 14 Franchise #DIV/0! 15 PSC Assessment #DIV/0! 16 Energy #DIV/0! 17 Pole License #DIV/0! 18 Hongmany County Fuel Energy					
Total Labor Related - BDIVIDI Diver Included Gross Plant Allocator 9 Miscellaneous 10 Use & Sales Tax Total Other Included - RDIVIDI DIVIDI Total Included - RDIVIDI DIVIDI Total Included PDIVIDI Total Included PDIVIDI Total Included PDIVIDI Total Included PDIVIDI **Currently Excluded PDIVIDI 11 Federal Income 12 Maryland Income 13 Pennsylvania Income 14 Franchise 15 PSC Assessment 16 Environmental Surcharge 17 Pole License 18 Fuel Energy 19 Notingency County Fuel Energy 19 Notingency County Fuel Energy				Wages & Salary Allocator	
Total Labor Related - #DIVIDI Other Included					
Content Cont	8	Unemployment			
Content Cont					
Other Included Simiscellaneous Use & Sales Tax Total Other Included Total Included Currently Excluded #DIV/0! #DIV/0! Currently Excluded 11 Federal Income 12 Maryland Income 13 Pennsylvania Income 14 Franchise 15 PSC Assessment 16 Environmental Surcharge 17 Pole License 18 Fuel Energy 19 Montgomery County Fuel Energy 19 Montgomery County Fuel Energy					
Other Included Simiscellaneous Use & Sales Tax Total Other Included Total Included Currently Excluded #DIV/0! #DIV/0! Currently Excluded 11 Federal Income 12 Maryland Income 13 Pennsylvania Income 14 Franchise 15 PSC Assessment 16 Environmental Surcharge 17 Pole License 18 Fuel Energy 19 Montgomery County Fuel Energy 19 Montgomery County Fuel Energy	Total La	bor Related	-	#DIV/0!	#DIV/0!
Miscellaneous Use & Sales Tax Total Other Included - #DIV/0! #DIV/0! Total Included #DIV/0! Currently Excluded 11 Federal Income 12 Maryland Income 13 Pennsylvania Income 14 Franchise 15 PSC Assessment 16 Environmental Surcharge 17 Pole License 18 Fuel Energy 19 Montgomery County Fuel Energy					
Total Other Included - #DIV/0! #DIV/0! Total Included #DIV/0! Currently Excluded #DIV/0! Waryland Income 12 Maryland Income 13 Pennsylvania Income 14 Franchise 15 PSC Assessment 16 Environmental Surcharge 17 Pole License 18 Fuel Energy 19 Montgomery County Fuel Energy	Other In	cluded		Gross Plant Allocator	
Total Other Included - #DIV/0! #DIV/0! Total Included #DIV/0! Currently Excluded 11 Federal Income 12 Maryland Income 13 Pennsylvania Income 14 Franchise 15 PSC Assessment 16 Environmental Surcharge 17 Pole License 18 Fuel Energy 19 Montgomery County Fuel Energy	9	Miscellaneous			
#DIV/0! Currently Excluded 1 Federal Income 1 Maryland Income 1 Pennsylvania Income 1 Franchise 1 Franchise 1 Froschise 1 Fosc Assessment 1 Environmental Surcharge 1 Fosc Income 1 Fosc Assessment 1 Fosc Assessment 1 Fowling Environmental Surcharge 1 Fosc Assessment 2 Fosc Assessment 3 Fosc Assessment 4 Fosc Assessment 5 Fosc Assessment 6 Fosc Assessment 7 Fosc Assessment 8 Fosc Assessment 9 Fosc Assessment 1 Fosc Assessment 2 Fosc Assessment 3 Fosc Assessment 4 Fosc Assessment 5 Fosc Assessment 6 Fosc Assessment 7 Fosc Assessment 8 Fosc Assessment 9 Fosc Assessm	10	Use & Sales Tax			
#DIV/0! Currently Excluded 1 Federal Income 1 Maryland Income 1 Pennsylvania Income 1 Franchise 1 Franchise 1 Froschise 1 Fosc Assessment 1 Environmental Surcharge 1 Fosc Income 1 Fosc Assessment 1 Fosc Assessment 1 Fowling Environmental Surcharge 1 Fosc Assessment 2 Fosc Assessment 3 Fosc Assessment 4 Fosc Assessment 5 Fosc Assessment 6 Fosc Assessment 7 Fosc Assessment 8 Fosc Assessment 9 Fosc Assessment 1 Fosc Assessment 2 Fosc Assessment 3 Fosc Assessment 4 Fosc Assessment 5 Fosc Assessment 6 Fosc Assessment 7 Fosc Assessment 8 Fosc Assessment 9 Fosc Assessm					
#DIV/0! Currently Excluded 11 Federal Income 12 Maryland Income 13 Pennsylvania Income 14 Franchise 15 PSC Assessment 16 Environmental Surcharge 17 Pole License 18 Fuel Energy 19 Montgomery County Fuel Energy	Tatal O	the control of the standard		#DIV/IQI	4D1/1/01
Currently Excluded 11 Federal Income 12 Maryland Income 13 Pennsylvania Income 14 Franchise 15 PSC Assessment 16 Environmental Surcharge 17 Pole License 18 Fuel Energy 19 Montgomery County Fuel Energy	i otai Ot	ner included	-	#DIV/0!	#DIV/U!
Federal Income Maryland Income Pennsylvania Income Franchise PSC Assessment Environmental Surcharge Pole License Montgomery County Fuel Energy Montgomery County Fuel Energy	Total In	cluded			#DIV/0!
Maryland Income Pennsylvania Income Franchise PSC Assessment Environmental Surcharge Pole License Fuel Energy Montgomery County Fuel Energy		Currently Excluded			
Pennsylvania Income Franchise PSC Assessment Environmental Surcharge Pole License Fuel Energy Montgomery County Fuel Energy	11	Federal Income			
Pennsylvania Income Franchise PSC Assessment Environmental Surcharge Pole License Fuel Energy Montgomery County Fuel Energy	12	Maryland Income			
Franchise PSC Assessment Environmental Surcharge Pole License Ruel Energy Montgomery County Fuel Energy					
16 Environmental Surcharge 17 Pole License 18 Fuel Energy 19 Montgomery County Fuel Energy	14	Franchise			
17 Pole License 18 Fuel Energy 19 Montgomery County Fuel Energy	15	PSC Assessment			
18 Fuel Energy 19 Montgomery County Fuel Energy	16	Environmental Surcharge			
19 Montgomery County Fuel Energy	17	Pole License			
19 Montgomery County Fuel Energy	18	Fuel Energy			
	19	Montgomery County Fuel Energy			
	20	Universal Service Fund			

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

Difference

Criteria for Allocation:

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

-

Account 454 - Rent from Electric Property

- 1 Rent from Electric Property Transmission Related (Note 3)
- 2 Total Rent Revenues

Account 456 - Other Electric Revenues (Note 1)

- 3 Schedule 1A
- 4 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)
- 5 Point to Point Service revenues for which the load is not included in the divisor received by transmission owner
- 6 PJM Transitional Revenue Neutrality (Note 1)
- 7 PJM Transitional Market Expansion (Note 1)
- 8a Professional Services (Note 3, Transmission Related)
- 8b Professional Services (Note 3, Labor Related)
- 9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)
- 10 Rent or Attachment Fees associated with Transmission Facilities (Note 3)
- 11 Gross Revenue Credits
- 12 Less line 17g
- 13 Total Revenue Credits

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 172 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 utilize lines 17a 17g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).
- 17a As discussed in Note 3 above, Rrevenues included in lines 1-11 which are subject to 50/50 sharing.
- 17b Costs associated with revenues in line 17a
- 17c Net Revenues (17a 17b)

Baltimore Gas and Electric Company Attachment 3 - Revenue Credit Workpaper

	Total Amount	Allocation Factor	Allocation %	Total Amount Included in Rates
(Sum Line 1)		Transmission	<u>100%</u>	-
		Transmission	<u>100%</u>	
		Transmission	<u>100%</u>	
				-
		<u>Transmission</u>	<u>100%</u>	
		<u>Transmission</u>	<u>100%</u>	-
		Transmission	<u>100%</u>	-
		Transmission	<u>100%</u>	-
		Wages and Salaries		
		Transmission	<u>100%</u>	-
		<u>Transmission</u>	<u>100%</u>	-
(Sum Lines 2-10)		Transmission	<u>100%</u>	_
(Outil Elli63 2-10)		114(13)11133(0)1	100 /0	- -

Page 67

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

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-

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FN1 #

Difference

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

		Return and Taxes with 100 Basis Point increase in ROE					
	Α	100 Basis Point increase in ROE and Income Taxes			(Line 126 + Line 137)		#DIV/0!
	В	100 Basis Point increase in ROE				1.00%	
F	Return Calcul	ation					
	59	Rate Base			(Line 39 + 58)		#DIV/0!
		Long Term Interest					
1	99	Long Term Interest			p <u>114-</u> 117.62 <u>.</u> c through 67 <u>.</u> c		0
		Less LTD Interest on Securitization Bonds			· ···		
	100		Note P on Appendix A		Attachment 8		
	101	Long Term Interest			(Line 99 - 100)		0
	102	Preferred Dividends	enter positive		p118 <u>-119</u> .29 <u>.</u> c		0
		Common Stock					
	103	Proprietary Capital			p112 <u>-113</u> .16 <u>.</u> c		0
	104	Less Preferred Stock	enter negative		(Line 1 <u>1392)</u>		0
	105	Less Account 216.1	enter negative		p112 <u>-113</u> .12 <u>.</u> c		0
	105a	Less Account 219	enter negative		P112 <u>-113</u> .15 <u>.</u> c		0
	106	Common Stock		(Note Y)	(Sum Lines 103 to 105a)		0
		Capitalization					
	107	Long Term Debt			p112 <u>-113</u> .18 <u>.</u> d through 21 <u>.</u> d		0
	108	Less Loss on Reacquired Debt		enter negative	p <u>110-</u> 111.81.c		0
	109	Plus Gain on Reacquired Debt		enter positive	p <u>112-</u> 113.61 <u>.</u> c		0
	110	Less ADIT associated with Gain or Loss		enter negative	Attachment 1		0
	111	Less LTD on Securitization Bonds		enter negative	Attachment 8		0
	112	Total Long Term Debt		(Note Z)	(Sum Lines 107 to 111)		0
	113	Preferred Stock		(Note AA)	p112 <u>-113</u> .3 <u>.</u> c		0
	114	Common Stock		,	(Line 106)		0
	115	Total Capitalization	·		(Sum Lines 112 to 114)		0
	116	Debt %		Total Long Term Debt	(Line 112 / 115)		0%
	117	Preferred %		Preferred Stock	(Line 113 / 115)		0%
	118	Common %		Common Stock	(Line 114 / 115)		0%
	119	Debt Cost		Total Long Term Debt	(Line 101 / 112)		0.0000
	120	Preferred Cost		Preferred Stock	(Line 102 / 113)		0.0000
	121	Common Cost	See (Note J) on Appendix A	Common Stock	Appendix A % plus 100 Basis Pts		0.1150
	122	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 116 * 119)		0.0000
	123	Weighted Cost of Preferred		Preferred Stock	(Line 117 * 120)		0.0000
	124	Weighted Cost of Common		Common Stock	(Line 118 * 121)		0.0000
	125	Total Return (R)		- Common Clock	(Sum Lines 122 to 124)		0.0000
	126	Investment Return = Rate Base * Rate of Return			(Line 59 * 125)		#DIV/0!
	120	investment Netum - Nate Base Nate of Netum			(Line 33 123)		#514/0:
C	Composite Inc	ome Taxes (Note L)					
	10=	Income Tax Rates			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
	127	FIT=Federal Income Tax Rate			(Note I from ATT H-2A)		0.00%
	128	SIT=State Income Tax Rate or Composite			(Note I from ATT H-2A)		0.00%
	129	p		tax deductible for state purposes)	Per State Tax Code		0.00%
	130	Т	T=1 - {[(1 - SIT) * (1 - FIT)] / (1	- SIT * FIT * p)} =			0.00%
	131a 131	T/ (1-T)					0.00%
4	131b 132	Tax Gross-Up Factor	<u>4*</u> 1/(1-T)				

	Investment Tax Credit Adjustment		(Note T from ATT H-2A)		
132 133	Investment Tax Credit Amortization		enter negative	Attachment 1B – ADIT EOY	0
133 <u>134</u>	Tax Gross-Up Factor [1/(1-T)]			(Line 13 <u>2</u> 4 b)	0.00%
134	Net Plant Allocation Factor	-	-	(Line 18) from ATT H-2A	#DIV/0!
135	ITC Adjustment Allocated to Transmission			[Line 132 * 133 *134]	#DIV/0!
	Other Income Tax Adjustment				
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense		(Note V from ATT H-2A)	Attachment 5, Line 136a	0
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component		(Note V from ATT H-2A)	Attachment 5, Line 136b	
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component		(Note V from ATT H-2A)	Attachment 5, Line 136c	
136d	Amortization of Other Flow-Through Items - Transmission Component		(Note V from ATT H-2A)	Attachment 5, Line 136d	
136e	Other Income Tax Adjustments - Expense / (Benefit)			Line 136a + 136b + 136c + 136d	
136f	Tax Gross-Up Factor [1/(1-T)]			Line 13 <u>2</u> 1b	
136g	Other Income Tax Adjustment			Line 136e*136f	
136 <u>h</u>	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		[Line 131a * 126 * (1-(122 / 125))]	#DIV/0!
137	Total Income Taxes			(Line 135 + 136g + 136h)	#DIV/0!

Baltimore Gas and Electric Company Attachment 5 - Cost Support

Electric / Non-electric Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and In	structions	-	Form 1 Amount	Electric Portion	Non-electric Portion	Details
-	Plant Allocation Factors		-	-			
6	Electric Plant in Service		p<u>204_</u>207.104<u>.</u>g				
9	Accumulated Depreciation (Total Electric Plant)		p219.29<u>.</u>c				
10	Accumulated Intangible Amortization	(Note A)	p200<u>201</u>.21.c				
			p356 (See Attachment				
11	Accumulated Common Amortization - Electric	(Note A)	9, line 16, column i)				
12	Accumulated Common Plant Depreciation Electric	(Note A)	p356				
-	Plant In Service		-	-			
19	Transmission Plant In Service		p <u>204_</u> 207.58.g				
00	Consequent Intensible Plant		p201- 20 <u>7</u> 5.5.g & p <u>201-</u> p204-207.99.g				
23 2 4	General and Intangible Plant Common Plant (Electric Only)	(Natas A)					
	Common Plant (Electric Only)	(Notes A)	p356	-			
-	Accumulated Depreciation		-	_			-
30	Transmission Accumulated Depreciation		p219.25.c				
30 31	Accumulated General Depreciation		p219.28.c p219.28.c				
31 32	Accumulated Intangible Amortization	(Notes A)	р218.20.6 р200<u>-201</u>.21<u>.</u>с				
02	Accumulated intengible Amortization	(140(es 71)	p200<u>-201</u>.21<u>.</u>6				
	Materials and Supplies		_	_			
47	Undistributed Stores Exp	(Note A)	p227.6<u>.</u>c & 16.c (See	_			
		(Attachment 9, line 30,				
			column e)				
	Allocated General & Common Expenses						
65	Plus Transmission Lease Payments	(Note A)	P200 <u>-201</u> .4.c				
67	Common Plant O&M	(Note A)	p356 .1				
	Depreciation Expense						
85	Transmission Depreciation		p336.7.b / Projected				
86	General Depreciation		p336.10.b / Projected				
87	Intangible Amortization	(Note A)	p336.1.d / Projected			0	Amount in Form 1 is already electric only.
90	General Depreciation Allocated to Transmission		Projected				
91	Common Depreciation - Electric Only	(Note A)	p336.11.b / Projected			0	Amount in Form 1 is already electric only.
92	Common Amortization - Electric Only	(Note A)	p336.11.d / Projected			0	Amount in Form 1 is already electric only.

Transmission / Non-transmission Cost Support

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

							5
CWIP & Expensed Lease Worksheet							
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s	and Instructions		Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
	Plant Allocation Factors						
6	Electric Plant in Service	0	p <u>204-</u> 207.104 <u>.</u> g		0	0	See Form 1
	Plant In Service						
19	Transmission Plant In Service	0	p <u>204-</u> 207.58.g		0	0	See Form 1
24	Common Plant (Electric Only)	(Notes A)	p356		0	0	Electric / non-electric cost support above
	Accumulated Depreciation						
30	Transmission Accumulated Depreciation	0	p219.25.c		0	0	See Form 1
EPRI Dues Cost Support							
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s	and Instructions		Form 1 Amount	EPRI Dues		Details
	Allocated General & Common Expenses						
72	Less EPRI Dues	(Note D) p35	2-353			EPRI Dues payed by	Holding company (Constellation Energy)

Total Electric Administrative & General Cost Support

					Non-Recoverable Costs (including	Not Merger	
	Attachment A Line #s, Descriptions, Notes, For	m 1 Page #s and Instructions		Form 1 Amount	Merger Costs)	Related Recoverable Costs	Details Details
	Allocated General & Common Expenses						
68	Total A&G	0	p <u>320-</u> 323.197.b		0.00	0.00	See Form 1

Regulatory Expense Related to Transmission Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and	d Instructions		Form 1 Amount	Transmission Related	Non-transmission Related	Details
	Allocated General & Common Expenses						
70	Less Regulatory Commission Exp Account 928	(Note E)	p <u>320-</u> 323.189.b				
	Directly Assigned A&G						
76	Regulatory Commission Exp Account 928	(Note G)	p <u>320-</u> 323.189 <u>.</u> b		0	0	Included amount associated with proceedings before FERC.

Safety Related Advertising Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page	e #s and Instructions	Form 1 Amount	Safety Related	Non-safety Related	Details
Directly Assigned A&G					
80 General Advertising Exp Account 930.1	(Note F) p <u>320-</u> 323.191.b			-	Electric advertising cost in account 930.1 associated with safety

MultiState Workpaper

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

Education and Out Reach Cost Support

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

Excluded Plant Cost Support

	Attachment A Line #s, Descriptions, Notes	Form 1 Page #c and Instructions			Excluded Transmission Facilities	Description of the Facilities
A all		raciiities	Description of the Facilities			
Adj	ljustment to Remove Revenue Requirements Associated with Excluded Transmission Fa	Cilities				
148	Excluded Transmission Facilities		(Note M)	Attachment 5	0	General Description of the Facilities
	Instructions:				Enter \$	None
	1 Remove all investment below 69 kV or generator step up transformers include	ed in transmission plant in service that				
	are not a result of the RTEP Process					
	2 If unable to determine the investment below 69kV in a substation with investment	ent of 69 kV and higher as well as below 69 kV,			Or	
	the following formula will be used:	Example			Enter \$	
	A Total investment in substation	1,000,000				
	B Identifiable investment in Transmission (provide workpapers)	500,000				
	C Identifiable investment in Distribution (provide workpapers)	400,000			r	
	D Amount to be excluded (A x (C / (B + C)))	444,444				
						Add more lines if necessary

Outstanding Network Credits Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Outstanding Network Credits	Description of the Credits
55	Network Credits Outstanding Network Credits	(Note N)	From PJM	0	General Description of the Credits
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM	Enter \$	None
		,		Enter \$	None Add more lines if necessary

Unfunded Reserves

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

44 Total Reserves Account Balance Attributable to Transmission

Long-Term (defined as being due more than 1 year from each month-end balance sheet date) Portions recorded in FERC Accounts (242, 232, 253, 228.1, 228.2, 28.3, & 228.4) and the long-term accrued portions of below items that have not yet been transferred to trusts, escrow accounts or restricted accounts, but are still in general accounts as of month-end and therefore available to Company.

FERC Account 228.1
FERC Account 228.2
FERC Account 228.3
FERC Account 228.4
FERC Account 232
FERC Account 242
FERC Account 253

Total Reserves 13-Month Average Account Balance Attributable to Transmission

13-Month Average
Total Reserves

Attachment H-2A Line 44

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

Transmission Related Account 242 Reserves

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

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

included in Prepayments														<u>Salary</u> <u>Ratio</u>	186 (see FERC Form 1 page 233).
Total Monthly Balance Included in Rates	#DIV/0!		Attachment 9, line 17-29, column f												

Extraordinary Property Loss

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

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

<u>h</u>	Non-Incentive Return and Income Taxes ³	(line f / line g)	#DIV/0!	#DIV/0!	#DIV/0
1-	See row 85a, Appendix A. See also amortization included in Attachment 7 revenue requirement calculated in Attachment 7 revenue requirement 6 revenue r	ulation			
2-	See row 44a, Appendix A. See also investment included in Attachment 7 revenue requirement calcul	lation.			
3-	Carrying charge rate to be used when computing the revenue requirement for all abandonment plant	facilities (see Attachment 7).			

Interest on Outstanding Network Credits Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Interest on Network Credits	Description of the Interest on the Credits
## 154	Interest on Network Credits	(Note N)	PJM Data	0 Enter \$	General Description of the Credits None
					Add more lines if necessary

Facility Credits under Section 30.9 of the PJM OATT paid by Utility

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount	Description & PJM Documentation
Net Revenue Requirement		
171 Net Zonal Revenue Requirement	-	

PJM Load Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			1 CP Peak	Description & PJM Documentation
	Network Zonal Service Rate			
	172 1 CP Peak	(Note L) PJM Data		PJM Zonal Peak Load per 34.1 of the PJM OATT

Statements BG/BH (Present and Proposed Revenues)

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

PBOP Expense in FERC 926

Attachment A Line #s, Descriptions, Notes and Instructions	Form 1 Page #s Total A&G Form 1 Amount	Account 926 Form 1 Amount	PBOP in FERC 926 current rate year	PBOP in FERC 926 prior rate year	Explanation of change in PBOP in FERC 926
68 Total A&G	Total: p. <u>320-</u> 323.197.b Account 926: p. <u>320-</u> 323. and c	187.b	I		

Other Income Tax Adjustments							
			Transmission				
			Depreciation		Tax Rate from		Amount to
Line	Component Descriptions	Instruction References	Expense Amount		Attachment H-2A, Line 130	_	Attachment H-2A, Line 136e
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	Instr. 1, 2, 3 below	\$	Х		=	\$
1	Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component						
136b	Amortization Deficient / (Excess) Deficient Deferred Taxes (Federal) - Transmission Component	Instr. 4 below					
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	Instr. 4 below					-
136d	Amortization of Other Flow-Through Items - Transmission Component	Instr. 5 below					
136e	Total Other Income Tax Adjustments - Expense / (Benefit)	Instr. 6 below				-	\$
						=	

Instr. #s	<u>Instructions</u>
Inst. 1	Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalized AFUDC equity embedded in the gross plant attributable to the transmission function multiplied by the Capital Recovery Rate (described in Instruction 2).
Inst. 2	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.
Inst. 3	"AFUDC Equity" category reflects the nondeductible component of depreciation expense related to the capitalized equity portion of Allowance for Funds Used During Construction (AFUDC).
Inst. 4	Upon enactment of changes in tax law, accumulated deferred income taxes are re-measured and adjusted in the Company's books of account, resulting in deficient or (excess) 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 1E - EDIT Amortization, Column F, Line 50 and Line 79 for additional information and support for the current year amortization. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
Inst. 5	Other Flow-Through Items - In the past regulatory agencies required certain federal and state income tax savings resulting from temporary differences between the amount of 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.
Inst. 6	Negative amounts (i.e. tax benefits) reduce recoverable tax expense and positive amounts (i.e. tax expense) increase recoverable tax expense.

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

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

Amount	Amount
Allocated to	Allocated t
BG&E	BG&E
Electric	Gas

A&G

Expense Items

Explanation of the method

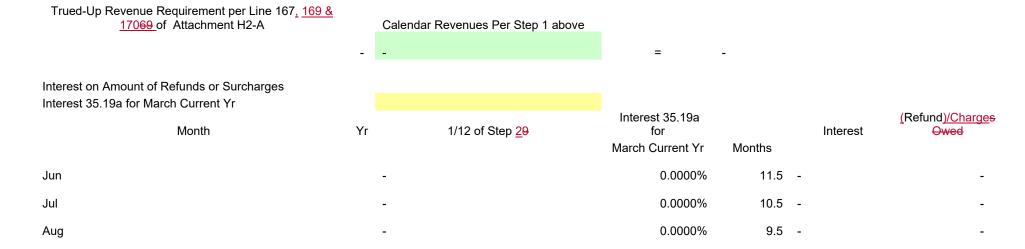
Baltimore Gas and Electric Company

Attachment 6 - Reconciliation Worksheet

Step

1	Calcu	ulation of Calendar Revenues for Trued-Up Year				
	Line #				t Date] date	[Insert Date] Update
	1	Rate (\$/MW-Year)	Line 173 of Applicable Update			
	2	Daily Rate (\$/MW-Day)	Line 1 / number of days in the year		0.00	0.00
	3 4	Number of Days Effective in the calendar Year 1 CP Peak	Line 172 of Applicable Update			
	5	Total PJM Billed Revenues from applicable update	Lines 2 x 3 x 4	-		-
	6	True-Up from applicable update	Line 16 <u>8</u> 9 of Applicable Update	-		-
	7	Effective Number of Months Days in Calendar Year			5	7
	8	Total Number of Months Days in Calendar Year		12		12
	9	True-Up Included in PJM Billed Revenues Above	Lines 6 x 7 / 8	-		-
	10	Billed PJM Revenues, Excluding Impact of True-Up	Lines 5 minus- Line 9			

2 Comparison of Trued-Up File to Calendar Revenues



Sep	-	0.0000%	8.5	-
Oct	-	0.0000%	7.5	-
Nov	-	0.0000%	6.5	-
Dec	-	0.0000%	5.5	-
Jan	-	0.0000%	4.5	-
Feb	-	0.0000%	3.5	-
Mar	-	0.0000%	2.5	-
Apr	-	0.0000%	1.5	-
May	-	0.0000%	0.5	-
Total	-			
	Balance	Interest	Amort	Balance
Jun	-	0.0000%	-	-
Jul	-	0.0000%	-	-
Aug	-	0.0000%	-	-
Sep	-	0.0000%	-	-
Oct	-	0.0000%	-	-
Nov	-	0.0000%	-	-
Dec	-	0.0000%	-	-
Jan	-	0.0000%	-	-
Feb	-	0.0000%	-	-
Mar	-	0.0000%	-	-
Apr	-	0.0000%	-	-
May	-	0.0000%	-	-
Total with interest			-	
The difference between the Trued-Up Revenue Requirem	ent and the calendar billed revenues			
(excl true-up) with interest			-	
Prior Period Adjustments			_	Note 1
		Total true-up amount	-	
Rev Req based on Current Year data before True-Up + In Total Revenue Requirement	centive Revenues + 30.9 Credits		#DIV/0! #DIV/0!	Note 2

	Prior Period Adjustment is the amount of an adjustment to
	correct an error in a prior period. The adjustment will include
	a gross-up for income tax purposes, as appropriate. The
	FERC Refund interest rate specified in CFR 35.19(a) for the
<u>Note</u>	period up to the date the projected rates that are subject to
<u>1</u>	True-up here went into effect will be used in the calculation.
_	
	Please note that the "Rev Reg based on Current Year data
	before True-Up + Incentive Revenues + 30.9 Credits" will be
	populated in the Projected Transmission Revenue
<u>Note</u>	Requirement (PTRR) but will not be populated in the Actual
<u>2</u>	Transmission Revenue Requirement (ATRR).
-	

Baltimore Gas and Electric Company

Attachment 7 - Transmission Enhancement Charge Worksheet

New Plant Carrying Charge FCR if not a CIAC

Line

159 Net Plant Carrying Charge without Depreciation

Net Plant Carrying Charge per 100 basis point increase in ROE without Depreciation #001/0!

Line B less Line A #001/0!

#001/0!

FCR if a CIAC

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

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

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

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

Details		(Conastone 500kV S	Substation Project		Wa	ugh Chapel 500 k	V Substation Projec	ct		Downtown	Project			Northwest 1	o Finksburg										
				•								•										Ded	dicated Facility Project	Dedicated Facility Project – Abandonment Costs	MAPP Project – Abandonment Costs	Baseline Upgrade b1254 – Abandonment Costs
Schedule 12	(Yes or No)	44				44				44				44 No							10					
CIAC	(Yes or No)	No				No				No				100 #DIV/0!							No No			No	No	No
	(/													#DIV/0!	ed average of sma	Il projects										
ROE Incentive (Basis Point	s)	100				100				100				-												
FCR W/O Incentive		#DIV/0!				#DIV/0!				#DIV/0!				- may be weight	ed average of sma	Il projects					0			0 see Att. 5, Abandoned Plant Carrying Charge	0 see Att. 5, Abandoned Plant Carrying Charge	0 see Att. 5, Abandoned Plant Carrying Charge
FCR for This Project		#DIV/0!				#DIV/0!				#DIV/0!											0		may be unighted average of	0 see Att. 5, Abandoned Plant Carrying Charge	0 see Att. 5, Abandoned Plant Carrying Charge	0 see Att. 5, Abandoned Plant Carrying Charge
Investment			may be weighter	ed average of small p	projecte		may be weight	ted average of small	projecte		may he weighter	d average of small p	rojecte										 may be weighted average of small projects 	-		
		-	may be weighted	eu average or small p	nojecis	-	may be weight	teu average or smail	projects	-	may be weighten	u average or small p											- may be weighted average of	-	-	
Annual Depreciation or Amort. Exp.										-													small projects			
In Service Month (1-12)			may be weighted	ed average of small p	orojects	-	may be weight	ted average of small	projects	-	may be weighter	d average of small p														
																					Beginning	Dep	preciation Ending Revenue			
	Invest Yr	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenu	Beginning	Depr. or Amort.	Ending	Revenu e	Beginning	Depr. or Amort.	Ending	Revenu e	Total	Incentive Charged	Revenue Credit						
W/O Enhancement	2004			•				•				-				•										
W Enhancement	2004																									
W/O Enhancement W Enhancement	2005 2005																									
W/O Enhancement	2005																									
W Enhancement	2006																									
W/O Enhancement	2007																									
W Enhancement	2007																	#DII/ID								
W/O Enhancement	2008							-	#DIV/0!	-		-	#DIV/0!	-		-	#DIV/0!	#DIV/0 !		#DIV/0!						
W Enhancement	2008								#DIV/0!				#DIV/0!	-			#DIV/0!	#DIV/0	#DIV/0!							
																		#DIV/0								
W/O Enhancement	2009	-	-	•	#DIV/0!	-	-	•	#DIV/0!	-	-	•	#DIV/0!		-	•	#DIV/0!	! #DIV/0		#DIV/0!						
W Enhancement	2009				#DIV/0!				#DIV/0!				#DIV/0!	-			#DIV/0!	!	#DIV/0!							
W/O Enhancement	2010				#DIV/0!				#DIV/0!				#DIV/0!	-			#DIV/0!	#DIV/0 !		#DIV/0!						
W Enhancement	2010				#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0	#DIV/0!							
W Enhancement	2010	-	-	•		·	-	•			-	•		-	-	•		#DIV/0	#DIV/U:							
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Lives shown above are illustrative only The Dedicated Facility Project revenue requirement grid(s) shown above reflect the revenue requirement associated with a directly assigned transmission charge. The revenue requirement associated with this project in any given year is included on line 146 of Attachment H-2A ("the Gross Revenue Requirement") of BGE's formula rate model. This same revenue requirement is in turn credited on line 153 of Attachment H-2A ("Revenue Credits") such that this directly assigned transmission charge has no impact on Attachment H-2A, line 155 ("Net Revenue Requirement.). In this way BGE's wholesale transmission customers are insulated from any revenue requirement effect from the Dedicated Facility Project.

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

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

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

related to the directly assigned facility charge, should such abandonment costs ever arise.

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

Baltimore Gas and Electric Company

Attachment 8 - Company Exhibit - Securitization Workpaper

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

Page 86

Lin
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No

Month

(a)

2 January

Attachment 9

Rate Base Worksheet

Baltimore Gas and Electric

Gross I	Plant In Servic	e	Accun	nulated Depre	ciation		mulated tization	Net Pl	ant In Serv	ice
Transmission	General & Intangible	Common	Transmis sion	General	Common	Intangible	Common	Transmissio n	General & Intangible	Common
(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)
19	23	24	30	31	12	10	11			
204-207.58.g minus 204-207.57.g. Projected monthly balances that are the amounts expected to be included in 204-207.58.g for end of year and records for other months (Note E)	204-207.99.g minus 204- 207.98.g for end of year, records for other months	Only, Form No 1, page 356 for end	for end of year and	219.28.c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	200 <u>-</u> 201.21.c for end of year, records for other months		Col. (b) - Col. (e)	Col. (c) - Col. (f) - Col. (h)	Col. (d) - Col. (g) - Col. (i)
	-	-		-	-	-	-	-	-	-
	-	-		-	-	-	-	-	-	-

¹ December Prior Year Actual

3 February			-			-	-	-	-	-	-
4 March		-	-			-	-	-	-	-	-
5 April			-			-	-	-	-	-	-
6 May		-	-			-	-	-	-	-	-
7 June		-	-			-	-	-	-	-	-
8 July		-	-			-	-	-	-	-	-
9 August		-	-			-	-	-	-	-	-
10 September		-	-			-	-	-	-	-	-
11 October		-	-			-	-	-	-	-	-
12 November		-	-			-	-	-	-	-	-
13 December		-	-			-	-	-	-	-	-
14 Average of the 13 Monthly Balances (Attachment 9A)		-	-			-	-	-	-	-	-
15 Less Merger Cost to Achieve (Attachment 10)		#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!		-	#DIV/0!	#DIV/0!
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(Note G)

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Attachment H-2A, Line No:

17 December Prior Year Actual

18 January

19 February

20 March

21 April

22 May

23 June

24 July

CWIP CWIP in Rate	PHFU Held for	Materials	Undistrib uted Stores		Unamortiz ed Regulatory Asset	Unamortiz ed	Account No. 282 Accumulated Deferred Income Taxes (Note C)	283 Accumulate d Deferred Income	Accumula	Accumula ted Deferred Investme
Base	Future Use	& Supplies	Expense	Prepayments						
(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)
	28	50	47	45		44(a)				
	214 for end of year, records	(see Att H- 2A Note U) for end of year,	end of year,							
(Note B)	for other months	other months	other months	(Note F)	(Note A)	(Note H)	Attachment 1	Attachment 1	Attachme nt 1	Attachme nt 1
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26 September		#DIV/0!	
27 October		#DIV/0!	
28 November		#DIV/0!	
29 December		#DIV/0!	
30 Average of the 13 Monthly Balances (Note D)	 - <u>-</u>	#DIV/0! - #DIV/0!	

Not

es:

- A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.
- B Includes only CWIP authorized by the Commission for inclusion in rate base.

ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the end of the year and the projection of the

- C year balances.non-prorated ADIT balances for the beginning of the year and end of the year balances plus the prorated balance.
- D Calculate using 13 month average balance, except ADIT.
- E Projected balances are for the calendar year the revenue under this formula begins to be charged.
- F From Attachment 5 for the end of year balance and records for other months.

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

- G projected calculation, projected monthly balances are used for plant.
- H Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.

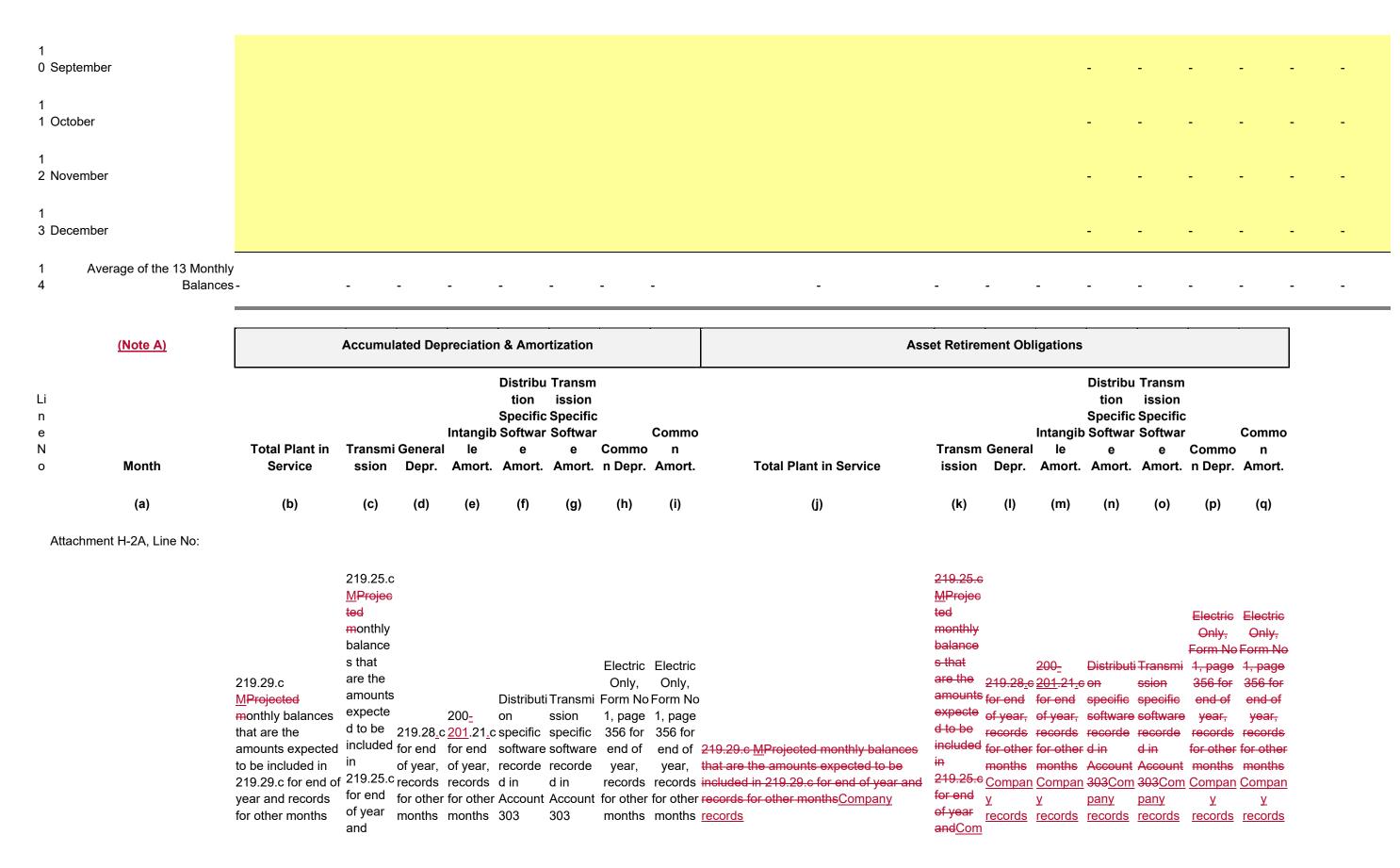
Attachment 9A

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

Baltimore Gas and Electric

(Note A)		Gross P	Plant In Servic	e e				Asset Retirement Obligation	IS			Gros	s Plant ir Ret		e Less Pr Obligation	-	Asset
Li n e N o Month	Total Plant in Service		General tio	cific Specifi war Softwa	ı ic		n Transm e ission	General & Intangible	tion Specifi	u Transm ission c Specific r Softwar e	;	Total Plant in Service	Transm		Specific	ission Specific	
(a)	(b)	(c)	(d) (e) (f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
Attachment H-2A, Line No:				19								6			23	23	
	p204-207.104.g. MProjected monthly balances that are the amounts expected to be included in 204-207.104.g for end of year and records for other months	207.58.g d for end of year and records for other	207.99.g . plus Distri <u>204-</u> on 207 5 .5.g spec	vare softwar de recorde d in	1, page 1, page 356 for e end of year, records	g. MProject ted monthly balance s that are the amount expecte d to be	204- 207.57. g. MProjec ted monthly balance s that are the amounts e expecte d to be included in 204- 207.57. g for s end of	<mark>204-</mark> 207.98.g. for end of year, records fo	on specific softwar recorde d in	ti Transmi ssion specific e software recorde d in t Account 303	1, page 356 for e end of year, records for other)	. ,		. ,	٠,	

	in 204- for other 207.57. months g. + 204- 207.74. g. + 204- 207.83. g. + 204- 207.98. g. for end of year and records for other months				
1 December Prior Year <u>Actual</u>		-	-	 -	-
2 January		-	-	 -	-
3 February		-	-	 -	-
4 March		-	-	 -	-
5 April		-	-	 -	-
6 May		-	-	 -	-
7 June		-	-	 -	-
8 July		-	-	 -	-
9 August		-	-	 -	-



records pany for other records months records for other months

1 F. Danambar Drian Vann Astrol	
5 December Prior Year <u>Actual</u>	
1	
1 6 January	
1 7 February	
/ rebluary	
1	
8 March	
1 O April	
9 April	
2	
2 0 May	
2 1 June	
1 Julie	
2	
2 2 July	
•	
2 3 August	
o / lagast	
2	
4 September	
2	
2 5 October	
2	
6 November	

2 7 December									
2 Average of the 13 Monthly 8 Balances	; ;	 -	 -	-	-	-	 -	-	-

(Note A)

Projected Accumulated Depreciation & Amortization Less Projected Asset
Retirement Obligations

Li n e N o Month	Total Plant in Service	Transm ssion	Genera i Deprec ation	l le	tion Specific Softwar e	е	c r Commo n	Commo n i Amortiz ation
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Attachment H-2A, Line No:	9	30	31	32		30	12	11
	Col. (b) - Col. (j)						-Col. (h) Col. (p)	
2 9 December Prior Year <u>Actual</u>	-		-	-	-	-	-	-
3 0 January	-	-	-	-	-	-	-	-
3 1 February	-	-	-	-	-	-	-	-
3 2 March	-	-	-	-	-	-	-	-
3 3 April	-	-	-	-	-	-	-	-
3 4 May	-	-	-	-	-	-	-	-

3 5 June	-	-	-	-	-	-	-	-
3 6 July		-	-	-	-	-	-	-
3 7 August	-	-	-	-	-	-	-	-
3 8 September	-	-	-	-	-	-	-	-
3 9 October	-	-	-	-	-	-	-	-
4 0 November		-	-	-	-	-	-	-
4 1 December		-	-	-	-	-	-	-
4 Average of the 13 Monthly 2 Balances		-	-	-	-	-	-	-

N ot

е

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

A <u>plant</u>.

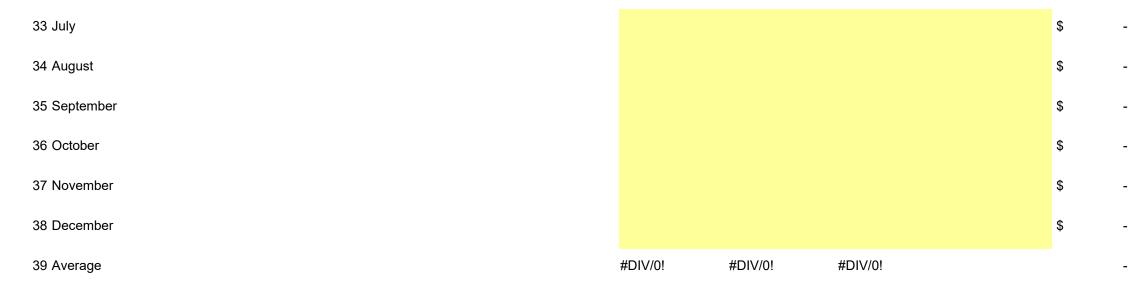
Baltimore Gas and Electric

Attachment 10 - Merger Costs

	(a)	(b)	(c)	(d)	()	(x)
	O&M Cost To Achieve					
	FERC Account	Total	Allocation to Trans.			Total
1	Transmission O&M		100.00%			\$ -
2	A&G		#DIV/0!			#DIV/0!
3						\$ -
4	Total	\$ -				#DIV/0!
5						
6	Depreciation & Amortization Expense Cost To Achieve					
7	FERC Account	Total	Allocation to Trans.			Total
8	General Plant	-	#DIV/0!			#DIV/0!
9	Intangible Plant	-	#DIV/0!			#DIV/0!
10	Common Plant	-	#DIV/0!			#DIV/0!
11	Total	\$ -				#DIV/0!
	Capital Cost To Achieve included in Plant	General	Intangible	Common		
	Gross Plant		-			Total
12	Prior Year					\$ -
13	3 January					\$ -

14 February				\$ -
15 March				\$ -
16 April				\$ -
17 May				\$ -
18 June				\$ -
19 July				\$ -
20 August				\$ -
21 September				\$ -
22 October				\$ -
23 November				\$ -
24 December				\$ -
25 Average	#DIV/0!	#DIV/0!	#DIV/0!	-

Accumulated Depreciation	General	Intangible	Common	Total
26 December Prior Year				\$
27 January				\$
28 February				\$
29 March				\$
30 April				\$
31 May				\$
32 June				\$



Baltimore Gas and Electric

Attachment 10 - Merger Costs

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

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

Depreciation	General	Intangible	Common	
January	-	-	-	
February	-	-	-	
March	-	-	-	
April	-	-	-	
May	-	-	-	
une	-	-	-	
ly	-	-	-	
gust	-	-	-	
tember	-	-	-	
ober	-	-	-	
ovember	-	-	-	
ecember	-	-	-	
Total	-	-	-	

Capital Cost To Achieve included in Total Plant in Service

67 December Prior Year	
68 January	
69 February	
70 March	
71 April	
72 May	
73 June	
74 July	
75 August	
76 September	
77 October	
78 November	
79 December	
80 Average	

Baltimore Gas and Electric

Attachment 11 - Depreciation* and Amortization Rates*

TRANSMISSION PLANT		Deprec.
Account	Account Description	Rate (%)
350.20	LAND RIGHTS	1.19
352.00	STRUCTURES AND IMPROVEMENTS	2.10
353.00	STATION EQUIPMENT	2.81
354.00	TOWERS AND FIXTURES	3.83
355.00	POLES AND FIXTURES	3.85
356.00	OVERHEAD CONDUCTORS AND DEVICES	3.90
357.00	UNDERGROUND CONDUIT	1.90
358.00	UNDERGROUND CONDUCTORS AND DEVICES	2.20
359.00	ROADS AND TRAILS	1.72
GENERAL PLANT - ELEC	<u>CTRIC</u>	Deprec.
Account	Account Description	Rate (%)
390.00	STRUCTURES AND IMPROVEMENTS	4.96
391.10	OFFICE FURNITURE	2.93
391.20	OFFICE EQUIPMENT	8.99
391.33	PERSONAL COMPUTERS	20.52
393.00	STORES EQUIPMENT	6.57
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	5.24
395.00	LABORATORY EQUIPMENT	0.01
397.00	COMMUNICATION EQUIPMENT	6.56
397.64	COMMUNICATION EQUIPMENT - DRI	10.60
398.00	MISCELLANEOUS EQUIPMENT	4.62
GENERAL PLANT - COM	IMON (ELECTRIC & GAS)	Deprec.
Account	Account Description	Rate (%)
390.00	STRUCTURES AND IMPROVEMENTS	2.57
391.10	OFFICE FURNITURE	5.36
391.20	OFFICE EQUIPMENT	7.23
391.33	COMPUTER EQUIPMENT - OTHER	18.90
391.36	COMPUTER HARDWARE WITH SMART GRID	8.47
392.10	AUTOMOBILES	9.57
392.20	LIGHT TRUCKS UNDER 33,000	8.20
392.30	HEAVY TRUCKS 33,000 AND OVER	6.07
392.40	TRACTORS	5.04
392.60	TRAILERS	4.43
392.70	PRELEASED VEHICLES	17.45
393.00	STORES EQUIPMENT	8.38
394.10	PORTABLE TOOLS	4.44
394.20	SHOP AND GARAGE EQUIPMENT	5.09
394.30	CNG FUELING STATIONS	7.98
395.00	LABORATORY EQUIPMENT	3.78
396.00	POWER OPERATED EQUIPMENT	6.35
397.10	COMMUNICATION EQUIPMENT - OVERHEAD	5.32
397.20	COMMUNICATION EQUIPMENT - UNDERGROUND	5.19
397.30	COMMUNICATION EQUIPMENT - OTHER	4.97
397.60	COMMUNICATION EQUIPMENT - SMART GRID	12.15
		· - ···*

398.00 MISCELLANEOUS EQUIPMENT 4.68

INTANGIBLE PLANT

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

Notes:

*Within five years of the effective date of the Settlement in Docket No ER19-5 et al, and at least every five years thereafter, BGE will file an FPA Section 205 rate proceeding to revise its depreciation rates (unless the company has otherwise submitted an FPA Section 205 rate filing that addresses its depreciation rates in the prior five years).

<u>Depreciation rates as approved by FERC in Docket No. ER21-98.</u>

<u>Amortization rates as approved by FERC in Docket No. ER21-214.</u>

Exhibit C

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

ATTACHMENT H-2A

Baltimo	ore Gas and Electric Company			
ormul	a Rate	Notes	FERC Form 1 Page # or Instruction	
haded	d cells are input cells			
llocators				
	Wages & Salary Allocation Factor			
1	Direct Transmission Wages Expense		p354-355.21.b	
1a	Exelon Business Services Company Transmission Wages Expense		p354-p355 footnotes	
1b	Total Transmission Wages Expense		(Line 1 + 1a)	
2	Total Direct Wages Expense		p354-355.28.b	
2a	Total Exelon Business Services Company Wages Expense		p354 - p355 footnotes	
2b	Total Wages Expense		(Line 2 + 2a)	
3	Less Direct A&G Wages Expense		p354-355.27.b	
3a	Less Exelon Business Services Company A&G Wages Expense		p354 - p355 footnotes	
4	Total		(Line 2b - 3 - 3a)	
5	Wages & Salary Allocator		(Line 1b / 4)	#DIV/0!
	Plant Allocation Factors			
6	Electric Plant in Service		p204-207.104.g (See Attachment 9A, line 14, column n)	
7	Common Plant In Service - Electric	(Note A)	(Line 24)	#DIV/0!
8	Total Plant In Service		(Sum Lines 6 & 7)	#DIV/0!
9	Accumulated Depreciation (Total Electric Plant)		p219.29c (See Attachment 9A, line 42, column b)	
10	Accumulated Intangible Amortization	(Note A)	p200-201.21.c (See Attachment 9, line 16, column h)	#DIV/0!
11	Accumulated Common Amortization - Electric	(Note A)	p356 (See Attachment 9, line 16, column i)	
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, line 16, column g)	#DIV/0!
13	Total Accumulated Depreciation		(Sum Lines 9 to 12)	#DIV/0!
14	Net Plant		(Line 8 - 13)	#DIV/0!
15	Transmission Gross Plant		(Line 29 - Line 28)	#DIV/0!
16	Gross Plant Allocator		(Line 25 - Line 20)	#DIV/0!
			(======================================	
17	Transmission Net Plant		(Line 39 - Line 28)	#DIV/0!
18	Net Plant Allocator		(Line 17 / 14)	#DIV/0!
19	Plant In Service Transmission Plant In Service This him betantianally bett Blank		p204-207.58.g (See Attachment 9, line 16, column b and Attachment 9a, line 14, column f)	
20 21	This Line Intentionally Left Blank Total Transmission Blant In Commission		(Lin - 40)	
22	Total Transmission Plant In Service		(Line 19)	
			p204-207.5.g & p204-207.99.g (See Attachment 9, line 16,	
23	General & Intangible		column c less Attachment 9a, line 14, columns q and r)	#DIV/0!
24	Common Plant (Electric Only)	(Notes A)	p356 (See Attachment 9, line 16, column d)	#DIV/0!
25	Total General & Common		(Line 23 + 24)	#DIV/0!
26 27	Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission		(Line 5) (Line 25 * 26)	#DIV/0!
21	——————————————————————————————————————		(Line 23 20)	#61470:
28	Plant Held for Future Use (Including Land)	(Note C)	p214 (See Attachment 9, line 30, column c)	
29	TOTAL Plant In Service		(Line 22 + 27 + 28)	#DIV/0!
	Accumulated Depreciation			
			p219.25.c (See Attachment 9, line 16, column e and Attachment	
30	Transmission Accumulated Depreciation		9a, line 42, column g)	
31	Accumulated General Depreciation		p219.28.c (See attachment 9, line 16, column f)	#DIV/0!
01	Additional deficiency and the second		p200-201.21.c (See Attachment 9, line 16, column h less	#DIV/0:
32	Accumulated Intangible Amortization		Attachment 9a, line 42, columns f and g)	#DIV/0!
33	Accumulated Common Amortization - Electric		(Line 11)	
34	Common Plant Accumulated Depreciation (Electric Only)	(Notes A)	(Line 12)	#DIV/0!
35	Total Accumulated Depreciation		(Sum Lines 31 to 34)	#DIV/0!
36	Wage & Salary Allocation Factor		(Line 5)	#DIV/0!
37	General & Common Allocated to Transmission		(Line 35 * 36)	#DIV/0!
38	TOTAL Accumulated Depreciation		(Line 30 + 37)	#DIV/0!
39	TOTAL Net Property, Plant & Equipment		(Line 29 - 38)	#DIV/0!
33			\	

Adjustmen	t To Rate Base				
	Accumulated Deferred Income Taxes (ADIT)				
40a	Account No. 190 (ADIT)	Projected Activity	(Note W)	Attachment 1A - ADIT Summary, Line 24	#DIV/0!
40b	Account No. 281 (ADIT - Accel. Amort)	Projected Activity	(Note W)	Attachment 1A - ADIT Summary, Line 48	0
40c	Account No. 282 (ADIT - Other Property)	Projected Activity	(Note W)	Attachment 1A - ADIT Summary, Line 72	#DIV/0!
40d	Account No. 283 (ADIT - Other)	Projected Activity	(Note W)	Attachment 1A - ADIT Summary, Line 96	#DIV/0!
40e	Account No. 255 (Accum. Deferred Investment Tax Credits) Accumulated Deferred Income Taxes Allocated To Transmissio	Projected Activity	(Note T)	Attachment 1A - ADIT Summary, Line 120	
40f	Accumulated Deferred Income Taxes Allocated To Transmissio	II		(Line 40a + 40b + 40c + 40d + 40e)	#DIV/U!
	Unamortized Deficient / (Excess) ADIT				
41a	Unamortized Deficient / (Excess) ADIT (Federal)	Projected Activity	(Note X)	Attachment 1D - ADIT Rate Base Adjustment, Line 76	0
41b 42	Unamortized Deficient / (Excess) ADIT (State) Unamortized Deficient / (Excess) ADIT Allocated to Transmission	Projected Activity	(Note X)	Attachment 1D - ADIT Rate Base Adjustment, Line 152 (Line 41a + 41b)	0
43	Adjusted Accumulated Deferred Income Taxes Allocated To	o Transmission		(Line 40f + 42)	#DIV/0!
	Unfunded Reserves				_
44	Total Reserves Account Balance Attributable to Transmissi	ion	Enter Negative	Attachment 5	0
	Abandonment Transmission Projects				
44a	Unamortized Abandoned Transmission Projects		(Note R)	Attachment 9, line 30, column h	#DIV/0!
	·		,		
	Prepayments				
45 40	Prepayments Total Pressure and Allegated to Transposic and the Transpo		(Note A)	Attachment 9, line 30, column f	#DIV/0!
46	Total Prepayments Allocated to Transmission			(Line 45)	#DIV/0!
	Materials and Supplies				
47	Undistributed Stores Exp		(Note A)	p227.6.c & 16.c (See Attachment 9, line 30, column e)	0
48	Wage & Salary Allocation Factor			(Line 5)	#DIV/0!
49	Total Transmission Allocated			(Line 47 * 48)	#DIV/0!
50	Transmission Materials & Supplies		(Note U)	p227.8.c + p227.5.c (See Attachment 9, line 30, column d)	0
51	Total Materials & Supplies Allocated to Transmission			(Line 49 + 50)	#DIV/0!
	Cash Working Capital				
52	Operation & Maintenance Expense			(Line 84)	#DIV/0!
53	1/8th Rule			x 1/8	12.5%
54	Total Cash Working Capital Allocated to Transmission			(Line 52 * 53)	#DIV/0!
	Network Credits		(Niete NI)	From DIM	0
55 56	Outstanding Network Credits	h Outstanding Natwork Cradits	(Note N) (Note N)	From PJM From PJM	0
56 57	Less Accumulated Depreciation Associated with Facilities wit Net Outstanding Credits	IT Outstanding Network Credits	(Note N)	(Line 55 - 56)	0
58	TOTAL Adjustment to Rate Base			(Line 43 + 44 + 44a + 46 + 51 + 54 - 57)	#DIV/0!
59	Rate Base			(Line 39 + 58)	#DIV/0!
O&M					
	Transmission O&M				
60	Transmission O&M			p320-323.112.b	
61	Less extraordinary property losses			Attachment 5	0
62	Plus amortization of extraordinary property losses			Attachment 5	#DIV/0!
63	Less Account 565			p320-323.96.b	
64	Plus Schedule 12 payments billed to Transmission Owner an	nd booked to Account 565	(Note O)	PJM Data	
65 66	Plus Transmission Lease Payments Transmission O&M		(Note A)	P200-201.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65)	#DIV/0!
00	Transmission oam			(Lines 60 01 1 62 03 1 64 1 65)	#DIV/0:
	Allocated General & Common Expenses				
67	Common Plant O&M		(Note A)	p356	
68	Total A&G			p320-323.197.b	0
68a	For Informational Purposes: PBOP Expenses in FERC Accounts and Property Incurrence Account 024	unt 926	(Note S)	Attachment 5	0
69 70	Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928		(Note E)	p320-323.185.b p320-323.189.b	
70 71	Less General Advertising Exp Account 930.1		(INOLE E)	p320-323.191.b	
72	Less EPRI Dues		(Note D)	p352-353	
73	General & Common Expenses			(Lines 67 + 68) - Sum (69 to 72)	0
74	Wage & Salary Allocation Factor			(Line 5)	#DIV/0!
75	General & Common Expenses Allocated to Transmission			(Line 73 * 74)	#DIV/0!
	Directly Assigned A&G				
76	Regulatory Commission Exp Account 928		(Note G)	p320-323.189b	
77	General Advertising Exp Account 930.1		(Note K)	p320-323.191.b	
78	Subtotal - Transmission Related			(Line 76 + 77)	
70	Proporty Indurance Associat 004			n220 222 195h	
79 80	Property Insurance Account 924 General Advertising Exp Account 930.1		(Note F)	p320-323.185b p320-323.191.b	0
81	Total		(INOLE F)	(Line 79 + 80)	0
82	Gross Plant Allocation Factor			(Line 16)	#DIV/0!
83	A&G Directly Assigned to Transmission			(Line 81 * 82)	#DIV/0!
. .	Total Transactor's COM			(Line 00 - 75 - 70 - 00)	11P.11.1/4
84	Total Transmission O&M			(Line 66 + 75 + 78 + 83)	#DIV/0!

Depreciati	on & Amortization Expense				
	·				
0.5	Depreciation Expense			Attack words	
85	Transmission Depreciation Expense		(N. 4 D)	Attachment 5	0
85a	Transmission Amortization Expense		(Note R)	Attachment 9	#DIV/0!
86	General Depreciation			Attachment 5	0
87	Intangible Amortization		(Note A)	Attachment 5	0
88	Total			(Line 86 + 87)	
89	Wage & Salary Allocation Factor			Line 5	#DIV/0!
90	General Depreciation Allocated to Transmission			(Line 88 * 89)	#DIV/0!
91	Common Depreciation - Electric Only		(Note A)	Attachment 5	0
92	Common Amortization - Electric Only		(Note A)	Attachment 5	
	Total		(Note A)	(Line 91 + 92)	
93				· ·	
94 95	Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Tr	ransmission		(Line 5) (Line 93 * 94)	#DIV/0! # DIV/0 !
00	Common Boprociation Licotino Only Amounted to Th			(Line do di)	<i>"51476.</i>
96	Total Transmission Depreciation & Amortization			(Line 85 + 85a + 90 + 95)	#DIV/0!
Taxes Oth	er than Income				
97	Taxes Other than Income			Attachment 2	#DIV/0!
98	Total Taxes Other than Income			(Line 97)	#DIV/0!
Return / Ca	apitalization Calculations				
00	Long Term Interest Long Term Interest			n111 117 60 a through 67 a	
99	_		(Nata D)	p114-117.62.c through 67.c	
100	Less LTD Interest on Securitization Bonds		(Note P)	Attachment 8	0
101	Long Term Interest			(Line 99 - 100)	0
102	Preferred Dividends		enter positive	p118-119.29.c	
	Common Stock				
103	Proprietary Capital			p112-113.16.c	
104	Less Preferred Stock		enter negative	(Line 113)	0
105	Less Account 216.1		enter negative	p112-113.12.c	
105a	Less Account 219		enter negative	p112-113.15.c	
106	Common Stock		(Note Y)	(Sum Lines 103 to 105a)	0
	Capitalization				
107	Long Term Debt			p112-113.18.d through 21.d	
	<u> </u>		antar nagativa	•	
108	Less Loss on Reacquired Debt		enter negative	p110-111.81.c	
109	Plus Gain on Reacquired Debt		enter positive	p112-113.61.c	
110	Less ADIT associated with Gain or Loss	(1) (5)	enter negative	Attachment 1B - ADIT EOY, Line 7	0
111	Less LTD on Securitization Bonds	(Note P)	enter negative	Attachment 8	0
112	Total Long Term Debt		(Note Z)	(Sum Lines 107 to 111)	0
113	Preferred Stock		(Note AA)	p112-113.3.c	0
114	Common Stock			(Line 106)	0
115	Total Capitalization			(Sum Lines 112 to 114)	0
116	Debt %	Total Long Term Debt		(Line 112 / 115)	0%
117	Preferred %	Preferred Stock		(Line 113 / 115)	0%
118	Common %	Common Stock		(Line 114 / 115)	0%
119	Debt Cost	Total Long Term Debt		(Line 101 / 112)	0.0000
120	Preferred Cost	Preferred Stock		(Line 102 / 113)	0.0000
121	Common Cost	Common Stock	(Note J)	Fixed	0.1050
122	Weighted Cost of Dobt	Total Long Torm Dobt (MCLTD)		(Line 116 * 110)	0.0000
	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 116 * 119)	
123	Weighted Cost of Preferred	Preferred Stock		(Line 117 * 120)	0.0000
124	Weighted Cost of Common	Common Stock		(Line 118 * 121)	0.0000
125	Total Return (R)			(Sum Lines 122 to 124)	0.0000
126	Investment Return = Rate Base * Rate of Return			(Line 59 * 125)	#DIV/0!
				· · · · · · · · · · · · · · · · · · ·	

omposite	Income Taxes			
	Income Tax Rates			
127	FIT=Federal Income Tax Rate	(Note I)		
128	SIT=State Income Tax Rate or Composite	(Note I)		
129 130	·	ercent of federal income tax deductible for state purposes) $T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	Per State Tax Code	0.00%
131	T/ (1-T)	$1 = 1 - \{[(1 - 311), (1 - 111)], (1 - 311, 111, p)\} =$		0.00%
132	` ,	1-T)		1.0000
		41. c =		
133	Investment Tax Credit Adjustment Investment Tax Credit Amortization	(Note T) enter negative	Attachment 1B - ADIT EOY	#DIV/0!
134	Tax Gross-Up Factor [1/(1-T)]	enter negative	(Line 132)	#DIV/0: 1.0000
135	ITC Adjustment Allocated to Transmission		(Line 133 * 134)	#DIV/0!
	Other Income Tay Adjustment			
136a	Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component of Transmission Depreci	ation Expense (Note V)	Attachment 5, Line 136a	
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission		Attachment 5, Line 136b	
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission	·	Attachment 5, Line 136c	
136d 136e	Amortization of Other Flow-Through Items - Transmission Component Other Income Tax Adjustments - Expense / (Benefit)	(Note V)	Attachment 5, Line 136d (Line 136a + 136b + 136c + 136d)	
136f	Tax Gross-Up Factor [1/(1-T)]		(Line 132)	1.0000
136g	Other Income Tax Adjustment		(Line 136e * 136f)	
136h	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =	[Line 131 * 126 * (1-(122 / 125))]	#DIV/0!
13011	income rax component =		[Line 131 120 (1-(1227 123))]	#514/6:
137	Total Income Taxes		(Line 135 + 136g + 136h)	#DIV/0
VENUE I	REQUIREMENT			
	Summary			
138	Net Property, Plant & Equipment		(Line 39)	#DIV/0!
139	Adjustment to Rate Base		(Line 58)	#DIV/0!
140	Rate Base		(Line 59)	#DIV/0!
141	O&M		(Line 84)	#DIV/0!
142	Depreciation & Amortization		(Line 96)	#DIV/0!
143	Taxes Other than Income		(Line 98)	#DIV/0!
144	Investment Return		(Line 126)	#DIV/0!
145	Income Taxes		(Line 137)	#DIV/0!
146	Gross Revenue Requirement		(Sum Lines 141 to 145)	#DIV/0!
	Adjustment to Remove Revenue Requirements Associated with Exclude	d Transmission Facilities		
147	Transmission Plant In Service		(Line 19)	0
148	Excluded Transmission Facilities	(Note M)	Attachment 5	
149 150	Included Transmission Facilities Inclusion Ratio		(Line 147 - 148)	#DIV/0!
150 151	Gross Revenue Requirement		(Line 149 / 147) (Line 146)	#DIV/0! #DIV/0!
152	Adjusted Gross Revenue Requirement		(Line 150 * 151)	#DIV/0!
.02	, a,accou e, coo i co condo i coquin o mem		(e .ee .e.)	
	Revenue Credits & Interest on Network Credits			
153 154	Revenue Credits Interest on Network Credits	(Note NI)	Attachment 3	-
104	interest on Network Credits	(Note N)	PJM Data	-
155	Net Revenue Requirement		(Line 152 - 153 + 154)	#DIV/0!
	Net Plant Carrying Charge			
156	Net Revenue Requirement		(Line 155)	#DIV/0!
157 158	Net Transmission Plant and Abandoned Plant Net Plant Carrying Charge		(Line 19 - 30 + 44a) (Line 156 / 157)	#DIV/0! #DIV/0!
159	Net Plant Carrying Charge without Depreciation		(Line 156 - 85) / 157	#DIV/0!
160	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	kes	(Line 156 - 85 - 126 - 137) / 157	#DIV/0!
404	Net Plant Carrying Charge Calculation per 100 basis point increase in RO	DE	(Line 455 444 445)	//BB //61
161 162	Net Revenue Requirement Less Return and Taxes Return and Taxes per 100 basis point increase in ROE		(Line 155 - 144 - 145) Attachment 4	#DIV/0! #DIV/0!
163	Net Revenue Requirement per 100 basis point increase in ROE		(Line 161 + 162)	#DIV/0! #DIV/0!
164	Net Transmission Plant and Abandoned Plant		(Line 157)	#DIV/0!
165	Net Plant Carrying Charge per 100 basis point increase in ROE		(Line 163 / 164)	#DIV/0!
166	Net Plant Carrying Charge per 100 basis point increase in ROE without	Depreciation	(Line 162 - 85) / 164	#DIV/0!
167	Net Revenue Requirement		(Line 155)	#DIV/0!
168	True-up amount	1. 40	Attachment 6	#DIV/0!
169 170	Plus any increased ROE calculated on Attachment 7 other than PJM Sc	n. 12 projects	Attachment 7	#DIV/0!
170 171	Facility Credits under Section 30.9 of the PJM OATT paid by Utility Net Zonal Revenue Requirement		Attachment 5 (Line 167 + 168 + 169+ 170)	#DIV/0!
	Network Zonal Service Rate			
172	1 CP Peak	(Note L)	PJM Data	
173	Rate (\$/MW-Year)	(Note Q)	(Line 171 / 172)	#DIV/0
174	Network Service Rate (\$/MW/Year)		(Line 173)	#DIV/0!

Notes

- A Electric portion only
- B Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant included which is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. For the true-up, new transmission plant which was actually placed in service weighted by the number of months it was actually in service
- C Transmission Portion Only
- D All EPRI Annual Membership Dues
- E All Regulatory Commission Expenses
- F Safety related advertising included in Account 930.1
- G Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must explain in Attachment 5 Cost Support the name of each state and how the blended or composite SIT was developed.
- Per FERC's order in Docket No. ER07-576, the Conastone and Waugh Chapel substation projects get an additional 100 basis points to the return on equity on top of a base ROE of 10.0% per FERC order issued in Docket No. EL13-48 and a 50 basis point RTO transmission planning participation adder approved in Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007, for a total ROE of 11.5%. The rest of transmission rate base, except as provided in Note Q below, gets an ROE of 10.5% because it excludes the additional 100 basis points approved solely for the Conastone and Waugh Chapel substation projects.
- K Education and outreach expenses relating to transmission, for example siting or billing
- L As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.
- M Amount of transmission plant excluded from rates, includes investment in generation step-up transformers to the extent included in Plant in Service.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 154.
- O Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the zone under Schedule 12 are included in Transmission O&M. If they are booked to account 565, they are included in on line 64.
- P Securitization bonds may be included in the capital structure per settlement in ER05-515.
- On November 16, 2007, the Federal Energy Regulatory Commission (FERC) granted Baltimore Gas and Electric (BGE) in Docket No. ER07-576 incentive rate treatment for 6 projects designated in the PJM Regional Transmission Expansion Plan (RTEP) as Transmission Owner Initiated (TOI). Specifically, FERC granted an additional 100 basis points to the return on equity (ROE) for these projects, resulting in a final ROE, for these projects, of 11.5%, inclusive of a base ROE of 10.0% per FERC order issued in Docket No. EL13-48 and a 50 basis point ROE transmission planning adder approved in Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007.
- Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Dedicated Facilities pre-approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, LLC and Baltimore Gas and Electric Co., 150 FERC ¶ 61,054 (2015). Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Mid-Atlantic Power Pathway (MAPP) approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, L.L.C. and Baltimore Gas and Electric Co., 152 FERC ¶ 61,254 (2015). Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Project Baseline Upgrades b1254 and b1254.1 ("b1254") approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, L.L.C. and Baltimore Gas and Electric Co., XXX FERC ¶XX1,XXX (XXXX).
- S See Attachment 5, Cost Support, section entitled "PBOP expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27, and ER16-456.
- T Baltimore Gas and Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization multiplied by (1/1-T).
- U Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion of line 5 is specified in a footnote to the Form 1, page 227.
- V See Attachment 5 Cost Support, section entitled "Other Income Tax Adjustment" for additional information.
- The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, theses balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(l)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. For the Annual Update (Projected) filing, see Attachment 1A ADIT Summary, Column M for inputs.
- These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. To preserve rate base neutrality and consistent with the exclusion of ADIT amounts associated with income tax-related regulatory assets and liabilities as described in Note W, regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) filling, see Attachment 1D ADIT Rate Base Adjustment, Column F for inputs
- Y Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in BGE's books and records (trial balance or monthly balance sheet).
- Z Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in BGE's books and records (trial balance or monthly balance sheet).
- AA Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1. The balances for January through November

END

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

Rate Year = Accumulated Deferred Income Taxes (Account No. 190) Actual - Proration of Deferred Tax Activity (Note B) Days in Period Projection - Proration of Deferred Tax Activity (Note A) (C) (D) (E) (L) (F) (J) (M) Preserved Prorated Prorated Preserve Proration Preserve Proration Total Days Prorated Projected Difference Days Remaining Days Proration Amount Projected Projected Balance **Actual Monthly** Actual Balance Line Month in Future Monthly Activity Projected vs. Actual (Actual vs Projected) (Actual vs Projected) Per Month Per Month (Column C / Column D) (Col. G Plus Col. H, (Col. K + Col. L + Col. M, Monthly Activity Activity Test Period (Column E x Column F) (Note C) (Note D) (Note E) Preceding Balance) Preceding Balance) ADIT Subject to Proration [Insert Date] [Insert Date] Projected / Actual Activity [Insert Date] [Insert Date] 50.00% January 50.00% February 50.00% March 50.00% April 50.00% May 50.00% June 50.00% July August 50.00% 50.00% September 50.00% October November 50.00% 50.00% December Total (Sum of Lines 3 - 14) Beginning Balance - ADIT Not Subject to Proration [Insert Date] [Insert Date] Beginning Balance - ADIT Adjustment (Note F) Beginning Balance - DTA / (DTL) (Col. (H), Line 16 + Line 17) (Col. (M), Line 16 + Line 17) Ending Balance - ADIT Not Subject to Proration [Insert Date] #DIV/0! [Insert Date] 20 Ending Balance - ADIT Adjustment (Note F) 21 Ending Balance - DTA / (DTL) (Col. (H), Line 19 + Line 20) #DIV/0! (Col. (M), Line 19 + Line 20) 22 23 ([Col. (H), Line 18 + Line 21] /2) Average Balance as adjusted (non-prorated) #DIV/0! ([Col. (M), Line 18 + Line 21] /2) Prorated ADIT (Col. (H), Line 14) (Col. (M), Line 14) Amount for Attachment H-2A, Line 40a (Col. (H), Line 22 + Line 23) #DIV/0! (Col. (M), Line 22 + Line 23) Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281) **Projection - Proration of Deferred Tax Activity (Note A)** Days in Period Actual - Proration of Deferred Tax Activity (Note B) (D) (E) (A) (F) (I) (J) Preserved Prorated Prorated Total Days Prorated Projected Difference Preserve Proration Preserve Proration **Prorated Days** Projected Balance Actual Monthly Actual Balance Days Proration Amount Projected Per Future Monthly Activity (Actual vs Projected) Line Month Projected vs. Actual (Actual vs Projected) (Col. G Plus Col. H, (Col. K + Col. L + Col. M, Per Month Per Month (Column C / Column D) Monthly Activity Activity (Column E x Column F) Test Period (Note C) (Note D) (Note E) Preceding Balance) Preceding Balance) ADIT Subject to Proration [Insert Date] [Insert Date] Projected / Actual Activity [Insert Date] [Insert Date] 50.00% January 50.00% February 50.00% 30 50.00% April 31 50.00% May 32 June 50.00% 33 July 50.00% 34 50.00% August 50.00% September October 50.00% 37 50.00% November 50.00% December Total (Sum of Lines 27 - 38) [Insert Date] [Insert Date] Beginning Balance - ADIT Not Subject to Proration Beginning Balance - ADIT Adjustment (Note F) (Col. (H), Line 40 + Line 41) (Col. (M), Line 40 + Line 41) 42 Beginning Balance - DTA / (DTL) 43 Estimated Ending Balance - ADIT Not Subject to Proration [Insert Date] [Insert Date] Ending Balance - ADIT Adjustment (Note F) (Col. (M), Line 43 + Line 44) Ending Balance - DTA / (DTL) (Col. (H), Line 43 + Line 44) Average Balance as adjusted (non-prorated) ([Col. (M), Line 42 + Line 45] /2) ([Col. (H), Line 42 + Line 45] /2) 47 (Col. (H), Line 38) (Col. (M), Line 38) Prorated ADIT (Col. (H), Line 46 + Line 47) (Col. (M), Line 46 + Line 47) Amount for Attachment H-2A, Line 40b Accumulated Deferred Income Taxes - Property (Account No. 282) Projection - Proration of Deferred Tax Activity (Note A) Actual - Proration of Deferred Tax Activity (Note B) Days in Period (A) (D) (E) (F) (G) (I) (J) (K) (L) Preserved Prorated Prorated Total Days Prorated Projected Difference Preserve Proration Preserve Proration Prorated Days Proration Amount Projected Balance Actual Monthly Actual Balance Days Projected Line Month Per Future Monthly Activity Projected vs. Actual (Actual vs Projected) (Actual vs Projected) Per Month Per Month (Column C / Column D) Monthly Activity (Col. G Plus Col. H, Activity (Col. K + Col. L + Col. M, Test Period (Column E x Column F) (Note C) (Note D) (Note E) Preceding Balance) Preceding Balance) ADIT Subject to Proration [Insert Date] [Insert Date] Projected / Actual Activity [Insert Date] [Insert Date] 50.00% January February 50.00% March 50.00%

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

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

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

	Rate Year =			•					
64 65	Beginning Balance - ADIT Not Subject to Proration Beginning Balance - ADIT Depreciation Adjustment		[Insert Date] (Note F)	-	[Insert Date]				
66	Beginning Balance - DTA / (DTL)		(Col. (H), Line 64 + Line 65)	-	(Col. (M), Line 64 + Line 65	5)			-
67 68	Estimated Ending Balance - ADIT Not Subject to Proration Ending Balance - ADIT Depreciation Adjustment		[Insert Date] (Note F)	#DIV/0!	[Insert Date]				
69	Ending Balance - DTA / (DTL)		(Col. (H), Line 67 + Line 68)	#DIV/0!	(Col. (M), Line 67 + Line 68	3)			-
70	Average Balance as adjusted (non-prorated)		([Col. (H), Line 66 + Line 69] /2)	#DIV/0!	([Col. (M), Line 66 + Line 6	9] /2)			-
71 72	Prorated ADIT Amount for Attachment H-2A, Line 40c		(Col. (H), Line 62) (Col. (H), Line 70 + Line 71)	 #DIV/0!	(Col. (M), Line 62) (Col. (M), Line 70 + Line 71)			<u> </u>
	Accumulated Deferred Income Taxes - Other (Account No. 283)								
	Days in Pe		Projection - Proration of Deferred Tax		(1)		- Proration of Deferred Tax A		(84)
		(C) (D) (E) Total Days	(F) (G) Prorated Projected	(H) Prorated	(1)	(J) Difference	(K) Preserve Proration	(L) Preserve Proration	(M) Preserved Prorated
Line		Per Future (Column C / Column D)	Monthly Activity Monthly Activity	Projected Balance (Col. G Plus Col. H,	Actual Monthly Activity	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	Actual Balance (Col. K + Col. L + Col. M,
		Test Period (Column C7 Column D)	(Column E x Column F)	Preceding Balance)		(Note C)	(Note D)	(Note E)	Preceding Balance)
73	ADIT Subject to Proration		[Insert Date]		[Insert Date]				
74	Projected / Actual Activity		[Insert Date]		[Insert Date]				
75	January	50.00%		-		-	-	-	-
76 77	February March	50.00% 50.00%		- -	-	- -	- -	-	- -
78 70	April	50.00% 50.00%	-	-	-	-	-	-	-
79 80	May June	50.00%		- -		- -	- -	-	-
81 82	July August	50.00% 50.00%		- -	- -	- -	- -	-	-
83	September	50.00% 50.00%	-	-	-	-	-	-	-
85	October November	50.00%		- -		- -	-	-	-
86 87	December Total (Sum of Lines 75 - 86)	50.00%	<u> </u>	<u> </u>	-	<u>-</u>	<u>-</u>	<u>-</u>	-
88	Beginning Balance - ADIT Not Subject to Proration		[Insert Date]	<u>-</u>	[Insert Date]				
89	Beginning Balance - ADIT Adjustment		(Note F)	-					
90	Beginning Balance - DTA / (DTL)		(Col. (H), Line 88 + Line 89)	•	(Col. (M), Line 88 + Line 89	3)			
91 92	Estimated Ending Balance - ADIT Not Subject to Proration Ending Balance - ADIT Adjustment		[Insert Date] (Note F)	#DIV/0! -	[Insert Date]				-
93	Ending Balance - DTA / (DTL)		(Col. (H), Line 91 + Line 92)	#DIV/0!	(Col. (M), Line 91 + Line 92	2)			-
94	Average Balance as adjusted (non-prorated)		([Col. (H), Line 90 + Line 93] /2)	#DIV/0!	([Col. (M), Line 90 + Line 9	3] /2)			-
95 96	Prorated ADIT Amount for Attachment H-2A, Line 40d		(Col. (H), Line 86) (Col. (H), Line 94 + Line 95)	#DIV/0!	(Col. (M), Line 86) (Col. (M), Line 94 + Line 95	5)			<u>-</u>
	Accumulated Deferred Investment Tax Credits (Account No. 255)								
	Days in Pe	eriod	Projection - Proration of Deferred ITC /	- '	(1)		- Proration of Deferred ITC A	,	(84)
		(C) (D) (E) Total Days Proretion Amount	(F) (G) Prorated Projected	(H) Prorated	(1)	(J) Difference	(K) Preserve Proration	(L) Preserve Proration	(M) Preserved Prorated
Line		Per Future (Column C. / Column D.)	Monthly Activity Monthly Activity	Projected Balance (Col. G Plus Col. H,	Actual Monthly Activity	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	Actual Balance (Col. K + Col. L + Col. M,
		Test Period (Column C / Column D)	(Column E x Column F)	Preceding Balance)		(Note C)	(Note D)	(Note E)	Preceding Balance)
97	DITC Subject to Proration		[Insert Date]		[Insert Date]				
98	Projected / Actual Activity		[Insert Date]		[Insert Date]				
99	January	50.00%		-		-	-	-	-
100 101	February March	50.00% 50.00%		-		-	-	-	-
102	April	50.00%	-	-	-	-	-	-	-
103 104	May June	50.00% 50.00%		-		-	-	-	-
105 106	July August	50.00% 50.00%		-		-	-	-	-
107	September	50.00%	<u> </u>	-	-	- -	- -	-	-
108 109	October November	50.00% 50.00%		- -	-	- -	- -	-	-
110 111	December Total (Sum of Lines 99 - 110) -	50.00%		<u>-</u>	_		<u>-</u>	<u>-</u>	<u>-</u>
						_	_	_	
112 113	Beginning Balance - DITC Not Subject to Proration Beginning Balance - DITC Adjustment		[Insert Date] (Note F)	- -	[Insert Date]				-
114	Beginning Balance - DITC		(Col. (H), Line 112 + Line 113)	-	(Col. (M), Line 112 + Line 1	13)			 _
115 116	Estimated Ending Balance - DITC Not Subject to Proration Ending Balance - DITC Adjustment		[Insert Date] (Note F)	<u>.</u>	[Insert Date]				
117	Ending Balance - DITC Adjustment Ending Balance - DITC		(Note F) (Col. (H), Line 115 + Line 116)	-	(Col. (M), Line 115 + Line 1	16)			-
118	Average Balance as adjusted (non-prorated)		([Col. (H), Line 114 + Line 117] /2)	-	([Col. (M), Line 114 + Line	117] /2)			-
119 120	Prorated DITC Amount for Attachment H-2A, Line 40e		(Col. (H), Line 110) (Col. (H), Line 118 + Line 119)	<u>-</u>	(Col. (M), Line 110) (Col. (M), Line 118 + Line 1				<u>-</u>
120	Amount for Attachment n-2A, Line 40e		(OOI. (11), LINE 110 T LINE 113)		(OOI. (IVI), LITIE TTO + LITIE T	10)			<u> </u>

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

Rate Year =	

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 Chec

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 will be used. Likewise, when projected monthly ADIT activity is a decrease and 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 adjustment necessary to comply with the IRS normalization rules.

Baltimore Gas and Electric 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!

7 ADIT (Reacquired Debt)

Description

Line

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column B is excluded from rate base and instead included in Cost of Debt on Attachment H-2A, Line 110. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-2A, Line 110. The ADIT balance is based on the 13-month average.

Total

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

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT-190 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
Subtotal: ADIT-190 (Not Subject to Proration)	-	-	-		-	
Less: ASC 740 ADIT Adjustments excluded from rate base	0					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	0					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	0					
Less: OPEB related ADIT, Above if not separately removed	0					
Total: ADIT-190 (Not Subject to Proration)	-	-	-			
Wages & Salary Allocator					#DIV/0!	
Gross Plant Allocator				#DIV/0!		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	#DIV/0!	3.007	_	#DIV/0!	#DIV/0!	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-190 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
The first (eas)out to Freducini,	0	Cirior residence	Rolatou	Notatou	Holatou	- Continuation
	0	n e				
	0	1				
	0					
	0					
	0					
	0					
Subtotal: ADIT-190 (Subject to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	0					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	0					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	0					
Less: OPEB related ADIT, Above if not separately removed	0					
Total: ADIT-190 (Subject to Proration)	-	_	-	-	-	
Wages & Salary Allocator					#DIV/0!	
Gross Plant Allocator				#DIV/0!		
Transmission Allocator			100.00%			
Other Allocator		0.00%)			
ADIT - Transmission	#DIV/0!	-	-	#DIV/0!	#DIV/0!	
(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-190	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proration)	-	-	-	-	-	
ADIT-190 (Subject to Proration)	<u> </u>	-	-	-	-	

Instructions for Account 190:

Total - FERC Form 1, Page 234

- 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)

Deschation of Procession Pr	(A)	(B)	(C)	(D)	(E)	(F)	(G)
March Programme Programm			Gas, Production,	Only	Dlont	Lohor	
	ADIT- 282 (Not Subject to Proretion)	Total					lustification
	ADIT- 202 (NOT Subject to Fioration)		-	Neiated	Neiateu	Neiateu	Justinication
Substate ADT-128 (Margarete mentation of the marginary protect (Marginary protect) (
Substitute Company C			•				
1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00			0				
Language Column	Subtotal: ADIT-282 (Not Subject to Proration)			- -			
Learn Mode M	· · · · · · · · · · · · · · · · · · ·						
Team ADD Paper process for suggesting seconds (applicate)	Less: ASC 740 ADIT Adjustments excluded from rate base		0				
Lane DEC Accordance			0				
Total Diff. 282 (Not Subject to Procession)			0				
Mages Salar Albodo	Less: OPEB related ADIT, Above if not separately removed		0				
Mages Salar Albodo	Total: ADIT-282 (Not Subject to Proration)					-	
Coop Part Micror							
Transmission Alousize	Wages & Salary Allocator					#DIV/0!	
Check Application					#DIV/0!		
ADIT - Transmission 60						1	
(A) (B) (C) (C) (C) (E) (F) (G) ADT-282 (Subject to Proration) Total Oner Related Related Related Justification Total Oner Related Related Related Related Labor Related Rel		(P) (Q)	0.00%	<mark>%</mark>	WD D (/O)	450 (/ol	
ADT-282 (Subject to Proration) Total Control (Subject to Proration) Total Control (Subject to Proration) Cubic (Subject (Subject to Proration) Cubic (Subject (Subject to Proration) Cubic (Subject (Sub	ADIT - Transmission	#DIV/0!		- -	#DIV/0!	#DIV/0!	
ADT-282 (Subject to Proration) Total Control (Subject to Proration) Total Control (Subject to Proration) Cubic (Subject (Subject to Proration) Cubic (Subject (Subject to Proration) Cubic (Subject (Sub							
ADT-282 (Subject to Proration) Total Control (Subject to Proration) Control (Subject to Pro		(5)	(2)	(5)	(-)	(5)	(0)
Distribution or Transmission Plant Labor Labor Related	(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADIT-282 (Subject to Proration) Total Of ther Related Related Related Related Related Related Related Substitution (Control of the Control o			Gas, Production,		Dlant	Lahar	
0	ADIT 202 (Subject to Projection)	Total					luctification
Subtotal: ADIT-282 (Subject to Proration)	ADIT-202 (Subject to Fioration)			Neiated	Neiateu	Neiateu	Justinication
Subtotal: ADIT-282 (Subject to Proration)			*				
Less: ASC 740 ADIT Adjustments excluded from rate base 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0				
Less: ASC 740 ADIT Adjustments excluded from rate base 0 0			0				
Less: ASC 740 ADIT Adjustments related to unamonized ITC	Subtotal: ADIT-282 (Subject to Proration)		-			-	
Less: ASC 740 ADIT Adjustments related to unamonized ITC							
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)			0				
Less: OPEB related ADIT, Above if not separately removed	Less: ASC 740 ADIT Adjustments related to unamortized ITC		~				
Total: ADIT-282 (Subject to Proration)							
Wages & Salary Allocator	Less: OPEB related ADIT, Above if not separately removed		0				
Gross Plant Allocator	Total: ADIT-282 (Subject to Proration)		-			-	
Gross Plant Allocator							
Transmission Allocator					#P# //01	#DIV/0!	
Other Allocator 0.00% DIV/0! #DIV/0!				400.000/	#DIV/0!	-	
ADIT - Transmission #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/O! #DIV/O			0.000				
(A) (B) (C) (D) (E) (F) (G)		#DIV/0I	0.009	<mark>/o</mark>	#DIV/0I	#DIV/0I	
Gas, Production, Distribution, or Transmission Plant Labor ADIT-282 (Not Subject to Proration) ADIT-282 (Subject to Proration) ADIT-282 (Subject to Proration) ADIT-283 (Subject to Proration) ADIT-284 (Subject to Proration) ADIT-285 (Subject to Proration) ADIT-285 (Subject to Proration) ADIT-285 (Subject to Proration) ADIT-285 (Subject to Proration) ADIT-286 (Subject to Proration) ADIT-286 (Subject to Proration) ADIT-287 (Subject to Proration) ADIT-287 (Subject to Proration) ADIT-288 (Subject to Proration)	וויספווופווופייי - ווערק - ווערן - ווערן	<u>II</u> #DIV/U!			#DIV/U:	#DIV/U:	
Gas, Production, Distribution, or Transmission Plant Labor ADIT-282 (Not Subject to Proration) ADIT-282 (Subject to Proration) ADIT-282 (Subject to Proration) ADIT-283 (Subject to Proration) ADIT-284 (Subject to Proration) ADIT-285 (Subject to Proration) ADIT-285 (Subject to Proration) ADIT-285 (Subject to Proration) ADIT-285 (Subject to Proration) ADIT-286 (Subject to Proration) ADIT-286 (Subject to Proration) ADIT-287 (Subject to Proration) ADIT-287 (Subject to Proration) ADIT-288 (Subject to Proration)							
Gas, Production, Distribution, or Transmission Plant Labor ADIT-282 (Not Subject to Proration) ADIT-282 (Subject to Proration) ADIT-282 (Subject to Proration) ADIT-283 (Subject to Proration) ADIT-284 (Subject to Proration) ADIT-285 (Subject to Proration) ADIT-285 (Subject to Proration) ADIT-285 (Subject to Proration) ADIT-285 (Subject to Proration) ADIT-286 (Subject to Proration) ADIT-286 (Subject to Proration) ADIT-287 (Subject to Proration) ADIT-287 (Subject to Proration) ADIT-288 (Subject to Proration)	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Distribution, or Transmission Plant Labor ADIT-282 ADIT-282 (Not Subject to Proration) ADIT-282 (Subject to Proration) ADIT-282 (Subject to Proration)	• •	. ,	Gas, Production,	Only	. ,	. ,	` '
ADIT-282 (Not Subject to Proration) ADIT-282 (Subject to Proration)			Distribution, or	Transmission			
ADIT-282 (Subject to Proration)	ADIT-282	Total	Other Related	Related	Related	Related	Justification
			-			-	
Total - FERC Form 1, Page 274-275				- -		-	
	Total - FERC Form 1, Page 274-275	II	- -	- -		-	

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 E4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
DIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
	Total	0	Notatod	Related	Related	- Custinication
		0				
		0				
		0				
		0				
		0				
		0				
		0				
		0				
btotal: ADIT-283 (Not Subject to Proration)		-	-		-	
ss: ASC 740 ADIT Adjustments excluded from rate base		0				
ss: ASC 740 ADIT Adjustments related to unamortized ITC		0				
ss: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)		0				
ss: OPEB related ADIT, Above if not separately removed		0				
otal: ADIT-283 (Not Subject to Proration)			-			
· · · · · · · · · · · · · · · · · · ·						
Nages & Salary Allocator					#DIV/0!	
Gross Plant Allocator				#DIV/0!		
Transmission Allocator			100.00%			
Other Allocator		0.00%	0			
DIT - Transmission	#DIV/0!		-	#DIV/0!	#DIV/0!	
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification

	,	Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT- 283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
		0				
		0				
		0				
		0				
		0				
		0				
Subtotal: ADIT-283 (Subject to Proration)		-			-	
Less: ASC 740 ADIT Adjustments excluded from rate base		0				
Less: ASC 740 ADIT Adjustments related to unamortized ITC		0				
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)		0				
Less: OPEB related ADIT, Above if not separately removed		0				
Total: ADIT-283 (Subject to Proration)		-				
Wages & Salary Allocator					#DIV/0!	
Gross Plant Allocator				#DIV/0!		
Transmission Allocator			100.00%			
Other Allocator		0.00				
ADIT - Transmission	#DIV/0!		- -	#DIV/0!	#DIV/0!	

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

Instructions for Account 283:

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

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

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADITC-255 (Unamortized Investment Tax Credits)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
	0					
	0					
	0					
	0					
	0					
	0					
Total - FERC Form 1, Page 266-267	-	_	_	_	_	
Total - 1 ENG 1 offir 1, 1 age 200-201		_				
	0			_		
	0					
	0					
	0					
Total: ADIT OFF						
Total: ADIT-255	-	-	-	-	-	
Maria O Oalas Allasatas					#P# //OI	
Wages & Salary Allocator				#DIV //OI	#DIV/0!	
Gross Plant Allocator			400.000/	#DIV/0!		
Transmission Allocator		0.000/	100.00%			
Other Allocator	#DIV //OI	0.00%) 	#DIV //OI	#DIV//OI	
Unamortized Investment Tax Credit - Transmission	#DIV/0!	-	-	#DIV/0!	#DIV/0!	
(A)	(B)	(C)	(D)	(E)	(E)	(G)
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(6)
		Distribution, or	Transmission	Plant	Labor	
Investment Tax Credit Amortization	Total	Other Related	Related	Related	Related	Justification
Investment Tax Credit Amortization	1 Otal		Relateu	Related	Relateu	JUSTINICATION
	0					
	0					
	0					
	0					
	0					
	0					
Total - FERC Form 1, Page 266-267	-	_	_		_	
Total TENOTOTIII I, I ago 200-201	<u> </u>	_				
	0					
	0					
	0					
	0					
	U					
Total: Investment Tax Credit Adjustments	-	-	-	-	-	

100.00%

0.00%

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

Wages & Salary Allocator Gross Plant Allocator

Investment Tax Credit Amortization - Transmission

Transmission Allocator

Other Allocator

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

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

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column B is excluded from rate base and instead included in Cost of Debt on Attachment H-2A, Line 110. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-2A, Line 110. The ADIT balance is based on the 13-month average.

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

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT 100 (Not Subject to Drovetion)	Total	Distribution, or Other Related	Transmission	Plant	Labor	luntification
ADIT-190 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
Subtotal: ADIT-190 (Not Subject to Proration)	-		_		_	
Custotui. AST 100 (NOT Gus)Cot to 1 Totation)						
Less: ASC 740 ADIT Adjustments excluded from rate base	0					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	0					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	0					
Less: OPEB related ADIT, Above if not separately removed	0					
Total: ADIT-190 (Not Subject to Proration)	-		-	-	-	
Wages & Salary Allocator						
Gross Plant Allocator						
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	-	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
-190 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
	0					
	0					
	0					
	0					
	0					
	0					
	0					
total: ADIT-190 (Subject to Proration)	-	-	-	-		-
s: ASC 740 ADIT Adjustments excluded from rate base	0					
s: ASC 740 ADIT Adjustments related to unamortized ITC	0					
s: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	0					
: OPEB related ADIT, Above if not separately removed	0					
I: ADIT-190 (Subject to Proration)	-		-			-
and the control of th						
ages & Salary Allocator						
oss Plant Allocator						
ansmission Allocator			100.00%			
her Allocator		0.00%				
T - Transmission	-	-	-	-		-
			Į.		1	•
	(5)	(0)	(D)	(E)	(E)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)

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

Instructions for Account 190:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

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

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration)	-	-	-	-	-	
ADIT-282 (Subject to Proration)	-	-	-	-	-	
Total - FERC Form 1, Page 274-275	-	-	-	-	-	

Instructions for Account 282:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
Subtotal: ADIT-283 (Not Subject to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	0					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	0					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	0					
Less: OPEB related ADIT, Above if not separately removed	0					
Total: ADIT-283 (Not Subject to Proration)	-	-	-	-	-	
, , ,						
Wages & Salary Allocator						
Gross Plant Allocator						
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-			

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
	0					
	0					
	0					
	0					
	0					
	0					
Subtotal: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	0					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	0					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	0					
Less: OPEB related ADIT, Above if not separately removed	0					
Total: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator						
Gross Plant Allocator						
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	-	-	

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

Instructions for Account 283:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
 ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to Plant and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADITC-255 (Unamortized Investment Tax Credits)	Total	Other Related	Related	Related	Related	Justification
	0					
	0					
	0					
	0					
	0					
	0					
Total - FERC Form 1, Page 266-267	0	_			_	
Total - 1 LNC 1 offil 1, Fage 200-201	_	<u> </u>	-	_		
	0			_		
	0					
	0					
	0					
Total: ADIT-255	-	-	-	-	-	
Wages & Salary Allocator						
Gross Plant Allocator		_				
Transmission Allocator			100.00%			
Other Allocator		0.00%				

Unamortized Investment Tax Credit - Transmission - - - 0

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
Investment Tax Credit Amortization	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
	0					
	0					
	0					
	0					
	0					
	0					
	0					
Total - FERC Form 1, Page 266-267	-	-	-	<u> </u>	-	
	0					
	0					
	0					
	0					
Total: Investment Tax Credit Adjustments	-	-	-	-	-	
Wages & Salary Allocator						
Gross Plant Allocator						
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	-	-	-	(0	

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

Rate Year =											
				Federal Defici	cient / (Excess) Deferred	Income Taxes					
Deficient / (Excess) Accumula	ated Deferred Income Taxes (Account No. Days in Period	190)		Projection - Proratio	on of Deficient / (Excess) AD	DIT Activity (Note A)		Actual - Pro	ration of Deficient / (Excess) A	ADIT Activity (Note B)	
(A)	(B) (C)	(D)	(E)	(F)	(G)	(H) Prorated	(1)	(J)	(K)	(L)	(M) Preserved Prorated
Month	Days Remaining Der Month Per Month		Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Projected Balance (Col. G Plus Col. H, Preceding	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,
						Balance)		(222 2)	(/	()	Preceding Balance)
Deficient / (Excess) ADIT Subjected / Actual Activity	ct to Proration			[Insert Date]		-	[Insert Date]				-
January			50.00%	[IIISelt Date]		-	-	-	-	-	-
February March			50.00% 50.00%	-	1	-	- -	-	-	-	-
April May June			50.00% 50.00% 50.00%	-	<u> </u>	- - -	-	-	-	-	- -
July August			50.00% 50.00% 50.00%	- -	1	- -	- -	-		-	- -
September October			50.00% 50.00%	-	1	- -	- -	-	-	-	- -
November December			50.00% 50.00%	-		- -		-	- -	<u> </u>	- -
Total (Sum of Lines 3 - 14) Beginning Balance - Deficient /	(Excess) ADIT Not Subject to Proration			[Insert Date]	-		[Insert Date]	-	-	-	
Beginning Balance - Deficient / Beginning Balance - Deficient /	(Excess) ADIT Adjustment			(Note F) (Col. (H), Line 16 + Line 17)		<u>-</u>	(Col. (M), Line 16 + Line	17)			<u>-</u>
	xcess) ADIT Not Subject to Proration			[Insert Date]		-	[Insert Date]				-
Ending Balance - Deficient / (Ex Ending Balance - Deficient / (Ex				(Note F) (Col. (H), Line 19 + Line 20)		-	(Col. (M), Line 19 + Line	20)			-
Average Balance as adjusted (r Prorated Deficient / (Excess) A				([Col. (H), Line 18 + Line 21] /2) (Col. (H), Line 14)		<u>-</u>	([Col. (M), Line 18 + Line (Col. (M), Line 14)				
Deficient / (Excess) Accumula	count 190 ated Deferred Income Taxes - Property (Ac	count No. 282)		(Col. (H), Line 22 + Line 23)		<u> </u>	(Col. (M), Line 22 + Line	23)			-
(A)	Days in Period (B) (C)	(D)	(E)	Projection - Proratio	on of Deficient / (Excess) AD	(H)	(I)	Actual - Pro	ration of Deficient / (Excess) /	ADIT Activity (Note B) (L)	(M)
Month	Days Prorated D	ays Total Days	Proration Amount	Projected	Prorated Projected Monthly Activity	Prorated Projected Balance	Actual Monthly	Difference Projected vs. Actual	Preserve Proration (Actual vs Projected)	Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance
	Per Month Per Mont	Test Period	(Column C / Column D)	Monthly Activity	(Column E x Column F)	(Col. G Plus Col. H, Preceding Balance)	Activity	(Note C)	(Note D)	(Note E)	(Col. K + Col. L + Col. M, Preceding Balance)
Deficient / (Excess) ADIT Subje	ect to Proration			[Insert Date]		-	[Insert Date]				-
Projected / Actual Activity				[Insert Date]			[Insert Date]				
January February March			50.00% 50.00% 50.00%	- -	1	- -	-	-	-	-	-
March April May			50.00% 50.00% 50.00%		1	- - -	-	-	-	-	-
June July			50.00% 50.00%	-	:	- - -	-	- - -	- - -	- - -	- - -
August September			50.00% 50.00%	-	:	- -	-	-	-		-
October November December			50.00% 50.00% 50.00%	<u>-</u> -	1	- - -	- -	-	-	-	-
Total (Sum of Lines 27 - 38)	-		ວບ.00%	-	<u>-</u>	<u> </u>	-	- -	<u>-</u>	- -	<u> </u>
Beginning Balance - Deficient /				[Insert Date] (Note F)		- -	[Insert Date]				- -
Beginning Balance - Deficient /	(Excess) ADIT			(Col. (H), Line 40 + Line 41)		-	(Col. (M), Line 40 + Line	41)			-
Ending Balance - Deficient / (E) Ending Balance - Deficient / (E) Ending Balance - Deficient / (E)				[Insert Date] (Note F) (Col. (H), Line 43 + Line 44)		- -	[Insert Date] (Col. (M), Line 43 + Line	44)			-
Average Balance as adjusted (r	non-prorated)			(Col. (H), Line 43 + Line 44) ([Col. (H), Line 42 + Line 45] /2)		-	(Col. (M), Line 43 + Line ([Col. (M), Line 42 + Line				-
Prorated Deficient / (Excess) A Deficient / (Excess) ADIT - Ac	DIT			(Col. (H), Line 42 + Line 43] (Col. (H), Line 46 + Line 47)		<u>-</u>	(Col. (M), Line 42 + Line (Col. (M), Line 38) (Col. (M), Line 46 + Line				<u> </u>
Deficient / (Excess) Accumula	ated Deferred Income Taxes - Other (Accor	unt No. 283)		Ducinestian Dunustin	on of Deficient //Evecos) Al	DIT Activity (Note A)	_	Actual Dra	retion of Deficient / (Evenes)	ADIT Activity (Note D)	
(A)	Days in Period (B) (C)	(D)	(E)	(F)	on of Deficient / (Excess) AL (G)	(H) Prorated	(1)	(J)	ration of Deficient / (Excess) A	(L)	(M) Preserved Prorated
Month	Days Prorated Days Per Month Per Month		Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Projected Balance (Col. G Plus Col. H, Preceding	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,
ADIT Out instan Presenting		restrenou		Flooring Date 1	(Column L x Column)	balance)	Name of Date	(Note 0)	(Note D)	(NOTE L)	Preceding Balance)
ADIT Subject to Proration Projected / Actual Activity				[Insert Date] [Insert Date]		-	[Insert Date]				-
January			50.00%	-		-	-	-	-	-	-
February March			50.00% 50.00%	- -	1	- -	- -	-	-	-	- -
April May			50.00% 50.00%	- -	1	- -	Ξ.		-	- -	- -
June July August			50.00% 50.00% 50.00%	-	-	- - -	-	- -	- -	- -	- - -
August September October			50.00% 50.00% 50.00%	-	1	- - -	-	- - -	- -	- - -	- - -
November December			50.00% 50.00%	- -	1	- -	- -	-	- -	- -	-
Total (Sum of Lines 51 - 62)	- (Fugges) ADIT Not Cubicat to Drovetion			- Uncort Date	-		- Uncort Data	-	-	-	
Beginning Balance - Deficient / Beginning Balance - Deficient /				[Insert Date] (Note F) (Col. (H), Line 64 + Line 65)		- -	[Insert Date] (Col. (M), Line 64 + Line	65)			
Ending Balance - Deficient / (Ex	xcess) ADIT Not Subject to Proration			[Insert Date]		-	[Insert Date]	,			
Ending Balance - Deficient / (Ex Ending Balance - Deficient / (Ex				(Note F) (Col. (H), Line 67 + Line 68)		<u> </u>	(Col. (M), Line 67 + Line	68)			-
Average Balance as adjusted (r Prorated Deficient / (Excess) A				([Col. (H), Line 66 + Line 69] /2) (Col. (H), Line 62)		- -	([Col. (M), Line 66 + Line (Col. (M), Line 62)	69] /2)			- -
Deficient / (Excess) ADIT - Ac	count 283			(Col. (H), Line 70 + Line 71)			(Col. (M), Line 70 + Line	71)			<u> </u>
Unamortized Deficient / (Exce											
Deficient / (Excess) Deferred			(C)	Unamortized Deficient / (Exces	ss) ADIT - Federal (Actual)	(E)	(F)				
	(B)		(C) Projected EOY Balance	Unamortized Deficient / (Excess (D) Deficient / (Excess) Deferred In		(E) Reference	(F) Projected EOY Balance				
ADIT - 190 ADIT - 282	(Col. (H), Line 2 (Col. (H), Line 2	18)	Projected	(D) Deficient / (Excess) Deferred In ADIT - 190 ADIT - 282		Reference (Col. (M), Line 24) (Col. (M), Line 48)	Projected				
L	(Col. (H), Line 2 (Col. (H), Line 2 (Col. (H), Line 2	18)	Projected	(D) Deficient / (Excess) Deferred In ADIT - 190	ncome Taxes	Reference (Col. (M), Line 24)	Projected EOY Balance				
ADIT - 190 ADIT - 282 ADIT - 283	(Col. (H), Line 2 (Col. (H), Line 2 (Col. (H), Line 2	48) 72)	Projected EOY Balance \$	(D) Deficient / (Excess) Deferred In ADIT - 190 ADIT - 282 ADIT - 283 Unamortized Deficient / (Excess)	ncome Taxes ss) ADIT - Federal	Reference (Col. (M), Line 24) (Col. (M), Line 48) (Col. (M), Line 72) (Entered in ATT H-1A, Line 41a)	Projected EOY Balance				
ADIT - 190 ADIT - 282 ADIT - 283 Unamortized Deficient / (Exce	(Col. (H), Line 2 (Col. (H), Line 2 (Col. (H), Line 2	48) 72) Γ H-1A, Line 41a)	Projected EOY Balance \$	(D) Deficient / (Excess) Deferred In ADIT - 190 ADIT - 282 ADIT - 283 Unamortized Deficient / (Excess)	ncome Taxes	Reference (Col. (M), Line 24) (Col. (M), Line 48) (Col. (M), Line 72) (Entered in ATT H-1A, Line 41a)	Projected EOY Balance				
ADIT - 190 ADIT - 282 ADIT - 283 Unamortized Deficient / (Exce	(Col. (H), Line 2 (Col. (H), Line 2 (Col. (H), Line 2 (Col. (H), Line 7 (Col. (H), Line 7 (Entered in ATT	48) 72) Γ H-1A, Line 41a)	Projected EOY Balance \$	(D) Deficient / (Excess) Deferred In ADIT - 190 ADIT - 282 ADIT - 283 Unamortized Deficient / (Excess)	ncome Taxes ss) ADIT - Federal	Reference (Col. (M), Line 24) (Col. (M), Line 48) (Col. (M), Line 72) (Entered in ATT H-1A, Line 41a)	Projected EOY Balance	Actual - Pro	ration of Deficient / (Excess) A	ADIT Activity (Note B) (L)	(M)
ADIT - 190 ADIT - 282 ADIT - 283 Unamortized Deficient / (Exce	(Col. (H), Line 2 (Col. (H), Line 2 (Col. (H), Line 2 (Col. (H), Line 3 (Col. (H), Line 7 (Col. (H), Line 7 (Entered in ATT)) ated Deferred Income Taxes (Account No. Days in Period (B) (C) Days Remaining D	18) 72) T H-1A, Line 41a) 190) (D) Total Days in Future	Projected EOY Balance \$ (E) Proration Amount	(D) Deficient / (Excess) Deferred In ADIT - 190 ADIT - 282 ADIT - 283 Unamortized Deficient / (Excess State Deficie Projection - Proration (F) Projected	ncome Taxes ss) ADIT - Federal ent / (Excess) Deferred Income of Deficient / (Excess) AD (G) Prorated Projected	Reference (Col. (M), Line 24) (Col. (M), Line 48) (Col. (M), Line 72) (Entered in ATT H-1A, Line 41a) Come Taxes DIT Activity (Note A) (H) Prorated Projected Balance	Projected EOY Balance \$ (I) Actual Monthly	(J) Difference	(K) Preserve Proration	(L) Preserve Proration	Preserved Prorated Actual Balance
ADIT - 190 ADIT - 282 ADIT - 283 Unamortized Deficient / (Exce	(Col. (H), Line 2 (Col. (H), Line 2 (Col. (H), Line 2 (Col. (H), Line 2 (Col. (H), Line 3 (Col. (H), Line 3 (Entered in ATT)) ated Deferred Income Taxes (Account No. Days in Period (B) (C)	18) 72) T H-1A, Line 41a) 190) (D) Total Days in Future	Projected EOY Balance \$ (E)	(D) Deficient / (Excess) Deferred In ADIT - 190 ADIT - 282 ADIT - 283 Unamortized Deficient / (Excess State Deficie Projection - Proration (F)	ncome Taxes ss) ADIT - Federal ent / (Excess) Deferred Interpretation of Deficient / (Excess) AD (G)	Reference (Col. (M), Line 24) (Col. (M), Line 48) (Col. (M), Line 72) (Entered in ATT H-1A, Line 41a) Come Taxes DIT Activity (Note A) (H) Prorated Projected Balance (Col. C. Plus Col. H. Proceding	Projected EOY Balance \$ (I)	(J)	(K)	(L)	Preserved Prorated
ADIT - 190 ADIT - 282 ADIT - 283 Unamortized Deficient / (Exce	(Col. (H), Line 2 (Col. (H), Line 2 (Col. (H), Line 2 (Col. (H), Line 7 (Col. (H), Line 7 (Col. (H), Line 7 (Entered in ATT) ated Deferred Income Taxes (Account No. Days in Period (B) (C) Days Remaining E Per Monto	18) 72) Γ H-1A, Line 41a) 190) Coays in Future	Projected EOY Balance \$ (E) Proration Amount	(D) Deficient / (Excess) Deferred In ADIT - 190 ADIT - 282 ADIT - 283 Unamortized Deficient / (Excess State Deficie Projection - Proration (F) Projected	ncome Taxes ss) ADIT - Federal ent / (Excess) Deferred In on of Deficient / (Excess) AD (G) Prorated Projected Monthly Activity	Reference (Col. (M), Line 24) (Col. (M), Line 48) (Col. (M), Line 72) (Entered in ATT H-1A, Line 41a) Come Taxes DIT Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding	Projected EOY Balance \$ (I) Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
ADIT - 190 ADIT - 282 ADIT - 283 Unamortized Deficient / (Exce	(Col. (H), Line 2 (Col. (H), Line 2 (Col. (H), Line 2 (Col. (H), Line 7 (Col. (H), Line 7 (Col. (H), Line 7 (Entered in ATT) ated Deferred Income Taxes (Account No. Days in Period (B) (C) Days Remaining E Per Monto	18) 72) Γ H-1A, Line 41a) 190) Coays in Future	Projected EOY Balance \$ (E) Proration Amount	(D) Deficient / (Excess) Deferred In ADIT - 190 ADIT - 282 ADIT - 283 Unamortized Deficient / (Excess State Deficie Projection - Proration (F) Projected Monthly Activity	ncome Taxes ss) ADIT - Federal ent / (Excess) Deferred In on of Deficient / (Excess) AD (G) Prorated Projected Monthly Activity	Reference (Col. (M), Line 24) (Col. (M), Line 48) (Col. (M), Line 72) (Entered in ATT H-1A, Line 41a) Come Taxes DIT Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Projected EOY Balance \$ (I) Actual Monthly Activity	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
ADIT - 190 ADIT - 282 ADIT - 283 Unamortized Deficient / (Excess) Capable Deficient / (Excess) Accumulation (A) Month Deficient / (Excess) ADIT Subjected / Actual Activity January February	(Col. (H), Line 2 (Col. (H), Line 2 (Col. (H), Line 2 (Col. (H), Line 7 (Col. (H), Line 7 (Col. (H), Line 7 (Entered in ATT) ated Deferred Income Taxes (Account No. Days in Period (B) (C) Days Remaining E Per Monto	18) 72) Γ H-1A, Line 41a) 190) Coays in Future	Projected EOY Balance \$ \$ - (E) Proration Amount (Column C / Column D) 50.00% 50.00%	(D) Deficient / (Excess) Deferred In ADIT - 190 ADIT - 282 ADIT - 283 Unamortized Deficient / (Excess State Deficie Projection - Proration (F) Projected Monthly Activity [Insert Date]	ncome Taxes ss) ADIT - Federal ent / (Excess) Deferred In on of Deficient / (Excess) AD (G) Prorated Projected Monthly Activity	Reference (Col. (M), Line 24) (Col. (M), Line 48) (Col. (M), Line 72) (Entered in ATT H-1A, Line 41a) Come Taxes DIT Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Projected EOY Balance \$	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
ADIT - 190 ADIT - 282 ADIT - 283 Unamortized Deficient / (Excess) Deficient / (Excess) Accumula (A) Month Deficient / (Excess) ADIT Subjected / Actual Activity January February March April	(Col. (H), Line 2 (Col. (H), Line 2 (Col. (H), Line 2 (Col. (H), Line 7 (Col. (H), Line 7 (Col. (H), Line 7 (Entered in ATT) ated Deferred Income Taxes (Account No. Days in Period (B) (C) Days Remaining E Per Monto	18) 72) Γ H-1A, Line 41a) 190) Coays in Future	Projected EOY Balance \$	(D) Deficient / (Excess) Deferred In ADIT - 190 ADIT - 282 ADIT - 283 Unamortized Deficient / (Excess State Deficie Projection - Proration (F) Projected Monthly Activity [Insert Date]	ncome Taxes ss) ADIT - Federal ent / (Excess) Deferred In on of Deficient / (Excess) AD (G) Prorated Projected Monthly Activity	Reference (Col. (M), Line 24) (Col. (M), Line 48) (Col. (M), Line 72) (Entered in ATT H-1A, Line 41a) Come Taxes DIT Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Projected EOY Balance \$	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
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ADIT - 190 ADIT - 282 ADIT - 283 Unamortized Deficient / (Excess) Deficient / (Excess) Accumula (A) Month Deficient / (Excess) ADIT Subjeted Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 79 - 90) Beginning Balance - Deficient / Beginning Balance - Deficient / Beginning Balance - Deficient / (Excess) April Balance - Deficient / (Excess) April Balance - Deficient / (Excess) April Balance - Deficient / (Excess) Accumulation Average Balance as adjusted (reprorated Deficient / (Excess) Accumulation April Balance - Deficient / (Excess) Accumulation Average Balance as adjusted (reprorated Deficient / (Excess) Accumulation April Balance - Deficient / (Excess) Accumulation	Reference (Col. (H), Line 2 (Col. (H), Line 2 (Col. (H), Line 2 (Col. (H), Line 2 (Col. (H), Line 3 (As (Page 1990) Total Days in Future Test Period Count No. 282) (D) Total Days Per Future Per Fu	## Column C / Column D) Column C / Column D)	(D) Deficient / (Excess) Deferred In ADIT - 190 ADIT - 282 ADIT - 283 Unamortized Deficient / (Excess State Deficient / (Excess) Projection - Proration (F) Projected Monthly Activity [Insert Date] [Insert Date] [Insert Date] (Note F) (Col. (H), Line 92 + Line 93) [Insert Date] (Note F) (Col. (H), Line 94 + Line 97] /2) (Col. (H), Line 99 + Line 99) Projected Monthly Activity [Insert Date] (Note F) (Col. (H), Line 98 + Line 99)	on of Deficient / (Excess) AE On of Deficient / (Excess) AE (G) Prorated Projected Monthly Activity (Column E x Column F)	Reference (Col. (M), Line 24) (Col. (M), Line 48) (Col. (M), Line 72) (Entered in ATT H-1A, Line 41a) Come Taxes DIT Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Projected EOY Balance \$	(J) Difference Projected vs. Actual (Note C)	ration of Deficient / (Excess) A (K) Preserve Proration (Actual vs Projected) (Note D)	ADIT Activity (Note B) (L) Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
ADIT - 190 ADIT - 282 ADIT - 283 Unamortized Deficient / (Excess) Deficient / (Excess) Accumulate (A) Month Deficient / (Excess) ADIT Subjeted / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 79 - 90) Beginning Balance - Deficient / Beginning Balance - Deficient / Beginning Balance - Deficient / (Excess) April Ending Balance - Deficient / (Excess) April Deficient / (Excess) Accumulated (A) Month Deficient / (Excess) ADIT Subjeted / Actual Activity	Reference (Col. (H), Line 2 (Col. (H), Line 2 (Col. (H), Line 2 (Col. (H), Line 2 (Col. (H), Line 3 (As (Page 1990) Total Days in Future Test Period Count No. 282) (D) Total Days Per Future Per Fu	## Column C / Column D)	(D) Deficient / (Excess) Deferred In ADIT - 190 ADIT - 282 ADIT - 283 Unamortized Deficient / (Excess State Deficie Projection - Proration (F) Projected Monthly Activity [Insert Date] [Insert Date] [Insert Date] (Note F) (Col. (H), Line 92 + Line 93) [Insert Date] (Note F) (Col. (H), Line 94 + Line 97] /2) (Col. (H), Line 98 + Line 99) Projected Monthly Activity	on of Deficient / (Excess) AE On of Deficient / (Excess) AE (G) Prorated Projected Monthly Activity (Column E x Column F)	Reference (Col. (M), Line 24) (Col. (M), Line 48) (Col. (M), Line 72) (Entered in ATT H-1A, Line 41a) Come Taxes DIT Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Projected EOY Balance \$	(J) Difference Projected vs. Actual (Note C)	ration of Deficient / (Excess) A (K) Preserve Proration (Actual vs Projected) (Note D)	ADIT Activity (Note B) (L) Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
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ADIT - 190 ADIT - 282 ADIT - 283 Unamortized Deficient / (Excess) Deficient / (Excess) Accumulate (A) Month Deficient / (Excess) ADIT Subjete Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 79 - 90) Beginning Balance - Deficient / Beginning Balance - Deficient / Beginning Balance - Deficient / Ending Balance - Deficient / (Excess) ADIT - Accumulate April Average Balance as adjusted (reprorated Deficient / (Excess) ADIT - Accumulate April May June July June July June July	Reference (Col. (H), Line 2 (Col. (H), Line 2 (Col. (H), Line 2 (Col. (H), Line 2 (Col. (H), Line 3 (As (Page 1990) Total Days in Future Test Period Count No. 282) (D) Total Days Per Future Per Fu	Projected EOY Balance S	(D) Deficient / (Excess) Deferred In ADIT - 190 ADIT - 282 ADIT - 283 Unamortized Deficient / (Excess State Deficient / (Excess) Projection - Proration (F) Projected Monthly Activity [Insert Date] [Insert Date] [Insert Date] (Note F) (Col. (H), Line 92 + Line 93) [Insert Date] (Note F) (Col. (H), Line 94 + Line 97] /2) (Col. (H), Line 99 + Line 99) Projected Monthly Activity [Insert Date] (Note F) (Col. (H), Line 98 + Line 99)	on of Deficient / (Excess) AE On of Deficient / (Excess) AE (G) Prorated Projected Monthly Activity (Column E x Column F)	Reference (Col. (M), Line 24) (Col. (M), Line 48) (Col. (M), Line 72) (Entered in ATT H-1A, Line 41a) Come Taxes DIT Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Projected EOY Balance \$	(J) Difference Projected vs. Actual (Note C)	ration of Deficient / (Excess) A (K) Preserve Proration (Actual vs Projected) (Note D)	ADIT Activity (Note B) (L) Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
ADIT - 190 ADIT - 282 ADIT - 283 Unamortized Deficient / (Excess) CA) Deficient / (Excess) Accumulate (A) Month Deficient / (Excess) ADIT Subjet Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 79 - 90) Beginning Balance - Deficient / Beginning Balance - Deficient / Beginning Balance - Deficient / (Excess) ADIT Subjet Ending Balance - Deficient / (Excess) ADIT - Accumulate (A) Deficient / (Excess) ADIT - Accumulate (A) Deficient / (Excess) ADIT Subjet Projected / Actual Activity January February March April May June July August September	Reference (Col. (H), Line 2 (Col. (H), Line 2 (Col. (H), Line 2 (Col. (H), Line 2 (Col. (H), Line 3 (As (Page 1990) Total Days in Future Test Period Count No. 282) (D) Total Days Per Future Per Fu	Projected EOY Balance \$	(D) Deficient / (Excess) Deferred In ADIT - 190 ADIT - 282 ADIT - 283 Unamortized Deficient / (Excess State Deficient / (Excess) Projection - Proration (F) Projected Monthly Activity [Insert Date] [Insert Date] [Insert Date] (Note F) (Col. (H), Line 92 + Line 93) [Insert Date] (Note F) (Col. (H), Line 94 + Line 97] /2) (Col. (H), Line 99 + Line 99) Projected Monthly Activity [Insert Date] (Note F) (Col. (H), Line 98 + Line 99)	on of Deficient / (Excess) AE On of Deficient / (Excess) AE (G) Prorated Projected Monthly Activity (Column E x Column F)	Reference (Col. (M), Line 24) (Col. (M), Line 48) (Col. (M), Line 72) (Entered in ATT H-1A, Line 41a) Come Taxes DIT Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Projected EOY Balance \$	(J) Difference Projected vs. Actual (Note C)	ration of Deficient / (Excess) A (K) Preserve Proration (Actual vs Projected) (Note D)	ADIT Activity (Note B) (L) Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
ADIT - 190 ADIT - 282 ADIT - 283 Unamortized Deficient / (Excess) Deficient / (Excess) Accumula (A) Month Deficient / (Excess) ADIT Subjet Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 79 - 90) Beginning Balance - Deficient / Beginning Balance - Deficient / Beginning Balance - Deficient / Ending Balance - Deficient / (Excess) ADIT - Actual Activity Average Balance as adjusted (reprorated Deficient / (Excess) ADIT - Actual Activity Deficient / (Excess) ACCUMULA Deficient / (Excess) ADIT - Actual Activity January February March April May June July August September October November December	Income Taxes Reference (Col. (H), Line 2 (Col.	As (Page 1990) Total Days in Future Test Period Count No. 282) (D) Total Days Per Future Per Fu	Projected EOY Balance S	(D) Deficient / (Excess) Deferred In ADIT - 190 ADIT - 282 ADIT - 283 Unamortized Deficient / (Excess State Deficient / (Excess) Projection - Proration (F) Projected Monthly Activity [Insert Date] [Insert Date] [Insert Date] (Note F) (Col. (H), Line 92 + Line 93) [Insert Date] (Note F) (Col. (H), Line 94 + Line 97] /2) (Col. (H), Line 99 + Line 99) Projected Monthly Activity [Insert Date] (Note F) (Col. (H), Line 98 + Line 99)	on of Deficient / (Excess) AE On of Deficient / (Excess) AE (G) Prorated Projected Monthly Activity (Column E x Column F)	Reference (Col. (M), Line 24) (Col. (M), Line 48) (Col. (M), Line 72) (Entered in ATT H-1A, Line 41a) Come Taxes DIT Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Projected EOY Balance \$	(J) Difference Projected vs. Actual (Note C)	ration of Deficient / (Excess) A (K) Preserve Proration (Actual vs Projected) (Note D)	ADIT Activity (Note B) (L) Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
ADIT - 190 ADIT - 282 ADIT - 283 Unamortized Deficient / (Excess) Deficient / (Excess) Accumula (A) Month Deficient / (Excess) ADIT Subjet Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 79 - 90) Beginning Balance - Deficient / Beginning Balance - Deficient / Ending Balance - Deficient / (Excess) ADIT - Actual Activity Average Balance as adjusted (reprorated Deficient / (Excess) ADIT - Actual Activity Deficient / (Excess) ADIT - Actual Activity January February March April May June July August September October November	Income Taxes Reference (Col. (H), Line 2 (Col.	As (Page 1990) Total Days in Future Test Period Count No. 282) (D) Total Days Per Future Per Fu	Projected EOY Balance \$	(D) Deficient / (Excess) Deferred In ADIT - 190 ADIT - 282 ADIT - 283 Unamortized Deficient / (Excess State Deficient / (Excess) Projection - Proration (F) Projected Monthly Activity [Insert Date] [Insert Date] [Insert Date] (Note F) (Col. (H), Line 92 + Line 93) [Insert Date] (Note F) (Col. (H), Line 94 + Line 97] /2) (Col. (H), Line 99 + Line 99) Projected Monthly Activity [Insert Date] (Note F) (Col. (H), Line 98 + Line 99)	on of Deficient / (Excess) AI (G) Prorated Projected Monthly Activity (Column E x Column F) on of Deficient / (Excess) AI (G) Prorated Projected Monthly Activity (Column E x Column F)	Reference (Col. (M), Line 24) (Col. (M), Line 48) (Col. (M), Line 72) (Entered in ATT H-1A, Line 41a) Come Taxes DIT Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Projected EOY Balance \$	(J) Difference Projected vs. Actual (Note C) Actual - Pro (J) Difference Projected vs. Actual (Note C)	ration of Deficient / (Excess) A (K) Preserve Proration (Note D) ration of Deficient / (Excess) A (K) Preserve Proration (Actual vs Projected) (Note D)	ADIT Activity (Note B) (L) Preserve Proration (Actual vs Projected) (Note E) ADIT Activity (Note B) (L) Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M Preceding Balance) (M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M

Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration Beginning Balance - Deficient / (Excess) ADIT Adjustment Beginning Balance - Deficient / (Excess) ADIT 116 117 118 119 120 121 Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration Ending Balance - Deficient / (Excess) ADIT Adjustment Ending Balance - Deficient / (Excess) ADIT 122 123 124 Average Balance as adjusted (non-prorated)
Prorated Deficient / (Excess) ADIT

Deficient / (Excess) ADIT - Account 282

[Insert Date]
(Note F)
(Col. (H), Line 116 + Line 117) [Insert Date] (Col. (M), Line 116 + Line 117) [Insert Date]
(Note F)
(Col. (H), Line 119 + Line 120) [Insert Date] (Col. (M), Line 119 + Line 120) ([Col. (H), Line 118 + Line 121] /2) (Col. (H), Line 114) (Col. (H), Line 122 + Line 123) ([Col. (M), Line 118 + Line 121] /2) (Col. (M), Line 114) (Col. (M), Line 122 + Line 123)

		Days in Period			Projection - Proration	of Deficient / (Excess)	ADIT Activity (Note A)	Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)						
(A)	(B)	(C)	(D) Total Days	(E)	(F)	(G) Prorated Projected	(H) Prorated	(1)	(J) Difference	(K) Preserve Proration	(L) Preserve Proration	(M) Preserved Prorated		
Month	Days Per Month	Prorated Days Per Month	Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Monthly Activity (Column E x Column F	Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Projected vs. Actual (Note C)	(Actual vs Projected) (Note D)	(Actual vs Projected) (Note E)	Actual Balance (Col. K + Col. L + Col. Preceding Balance)		
ADIT Subject to Proration					[Insert Date]		-	[Insert Date]						
Projected / Actual Activity					[Insert Date]			[Insert Date]						
January				50.00%	-		-	-	-	-	-			
February				50.00%	-			-	-	-	-			
March				50.00%	-			-	-	-	-			
April				50.00%	-			-	-	-	-			
May				50.00%	-		-	-	-	-	-			
June				50.00%	-			-	-	-	-			
July				50.00%	-		-	-	-	-	-			
August				50.00%	-		-	-	-	-	-			
September October				50.00%			-	-	-	-	-			
November				50.00% 50.00%			- -		- -	-	-			
December				50.00%					-	_	_			
Total (Sum of Lines 127 - 138)	-			30.3070	-		-	-	-	-	-			
Beginning Balance - Deficient / (Excess) ADIT Not Subjec	et to Proration			[Insert Date]		-	[Insert Date]						
Beginning Balance - Deficient / (Excess					(Note F)		-							
Beginning Balance - Deficient / (Excess					(Col. (H), Line 140 + Line 141)		-	(Col. (M), Line 140 + Line	e 141)					
Ending Balance - Deficient / (Excess) A	DIT Not Subject to	Proration			[Insert Date]		-	[Insert Date]						
Ending Balance - Deficient / (Excess) A	DIT Adjustment				(Note F)		-							
Ending Balance - Deficient / (Excess) A	DIT				(Col. (H), Line 143 + Line 144)		-	(Col. (M), Line 143 + Line	e 144)					
Average Balance as adjusted (non-pror	ated)				([Col. (H), Line 142 + Line 145] /2)		-	([Col. (M), Line 142 + Lin	ne 145] /2)					
Prorated Deficient / (Excess) ADIT					(Col. (H), Line 138)			(Col. (M), Line 138)	4.47\			-		
Deficient / (Excess) ADIT - Account 2	83				(Col. (H), Line 146 + Line 147)		<u>-</u>	(Col. (M), Line 146 + Line	e 14/)					
Unamortized Deficient / (Excess) ADI	T - State (Project	ed)			Unamortized Deficient / (Excess) ADIT - State (Actual)								
(A)		(B)		(C) EOY	(D)		(E)	(F)						
Deficient / (Excess) Deferred Income	Taxes	Reference		EOY Balance	Deficient / (Excess) Deferred Inc	ome Taxes	Reference	Projected EOY Balance						
ADIT - 190		(Col. (H), Line 100)		-	ADIT - 190		(Col. (M), Line 100)	\$ -	-					
ADIT - 282		(Col. (H), Line 124)		-	ADIT - 282		(Col. (M), Line 124)	-						
ADIT - 283		(Col. (H), Line 148)		-	ADIT - 283		(Col. (M), Line 148)	-						
Unamortized Deficient / (Excess) ADI	T - State	(Entered in ATT H-2A, I	ine 41b)	\$ -	Unamortized Deficient / (Excess) ADIT - State	(Entered in ATT H-2A, 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)

Rate Year Projected Activity

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.

(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 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 /

- 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 a decrease and 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
- 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 underprojected, 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 IRS normalization rules.

future portion of the test period is averaged rather than prorated.

Baltimore Gas and Electric

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

		Federal De	ficient / (Excess) Defe	red income Taxes			
		-	Tax Cuts and Jobs Act	of 2017			
.ine	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) December 31, 2017 ADIT	(E) [Insert Date] BOY	(F) Current Year	(G) [Insert Date] EOY
			-	Deficient / (Excess)	Balance	Amortization	Balance
1	Unprotected Non-Property ADIT - 190	(Nata A)	4 \/ 2 = ==	Φ		Ф	c
3	ADIT - 190 ADIT - 281	(Note A) (Note A)	4 Years 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 11	ADIT - 282 ADIT - 283	(Note A) (Note A)	5 Years 5 Years				
12	Subtotal - Deficient / (Excess) ADIT	(1007)	o routo	\$ -	\$ -	\$ -	\$
	Protected Property			·	,	·	•
13	ADIT - 190	(Note A)	ARAM	¢			c
14 15	ADIT - 190 ADIT - 281	(Note A) (Note A)	ARAM	\$ - -			\$
16	ADIT - 282	(Note A)	ARAM	<u>-</u>			
17	ADIT - 283	(Note A)	ARAM	-			
18	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$
19	Total - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$
			Tax Reform Act of 1	986			
	(A)	(B)	(C)	(D)	(E)	(F)	(0)
						(- /	(G)
ine	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	September 30, 2018 ADIT Deficient / (Excess)	[Insert Date] BOY	Current Year	[Insert Date] EOY
	· ·	Notes		•	[Insert Date]		[Insert Date]
20 21	Protected Property		Fixed Period	ADIT	[Insert Date] BOY	Current Year	[Insert Date] EOY
20 21 22	Protected Property ADIT - 190 ADIT - 281	(Note B) (Note B)	Fixed Period ARAM ARAM	ADIT	[Insert Date] BOY	Current Year	[Insert Date] EOY Balance
20 21 22 23	Protected Property ADIT - 190 ADIT - 281 ADIT - 282	(Note B) (Note B) (Note B)	Fixed Period ARAM ARAM ARAM ARAM	ADIT	[Insert Date] BOY	Current Year	[Insert Date] EOY Balance
20 21 22 23 24	Protected Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note B) (Note B)	Fixed Period ARAM ARAM	ADIT	[Insert Date] BOY Balance	Current Year Amortization	[Insert Date] EOY Balance
20 21 22 23	Protected Property ADIT - 190 ADIT - 281 ADIT - 282	(Note B) (Note B) (Note B)	Fixed Period ARAM ARAM ARAM ARAM	ADIT	[Insert Date] BOY	Current Year	[Insert Date] EOY Balance
20 21 22 23 24 25	Protected Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note B) (Note B) (Note B)	Fixed Period ARAM ARAM ARAM ARAM	ADIT	[Insert Date] BOY Balance	Current Year Amortization	[Insert Date] EOY Balance
20 21 22 23 24 25	Protected Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT	(Note B) (Note B) (Note B) (Note B)	Fixed Period ARAM ARAM ARAM ARAM ARAM	ADIT Deficient / (Excess) \$ -	[Insert Date] BOY Balance	Current Year Amortization	[Insert Date] EOY Balance
21 22 23 24	Protected Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Total - Deficient / (Excess) ADIT	(Note B) (Note B) (Note B) (Note B) Total Federal	Fixed Period ARAM ARAM ARAM ARAM Deficient / (Excess) Deficient	\$ - \$ - eferred Income Taxes	[Insert Date] BOY Balance \$ -	Current Year Amortization \$ - \$ -	[Insert Date] EOY Balance
20 21 22 23 24 25	Protected Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT	(Note B) (Note B) (Note B) (Note B)	ARAM ARAM ARAM ARAM OFFICIENT / (Excess) Deficient / (C)	ADIT Deficient / (Excess) \$ -	BOY Balance \$ - \$ -	Current Year Amortization	\$ \$ (G)
20 21 22 23 24 25	Protected Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Total - Deficient / (Excess) ADIT	(Note B) (Note B) (Note B) (Note B) Total Federal	Fixed Period ARAM ARAM ARAM ARAM Deficient / (Excess) Deficient	\$ - \$ - eferred Income Taxes	[Insert Date] BOY Balance \$ -	Current Year Amortization \$ - \$ -	[Insert Date] EOY Balance
20 21 22 23 24 25 26	Protected Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Total - Deficient / (Excess) ADIT	(Note B) (Note B) (Note B) (Note B) Total Federal (B)	ARAM ARAM ARAM ARAM ARAM ARAM ARAM ARAM ARAM	\$ - \$ - eferred Income Taxes (D) ADIT	[Insert Date] BOY Balance \$ - \$ - [E) [Insert Date] BOY	\$ - \$ Current Year Amortization	\$ (G) [Insert Date] EOY Balance
20 21 22 23 24 25 26	Protected Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Total - Deficient / (Excess) ADIT (A) Deficient / (Excess) Deferred Income Taxes Unprotected Non-Property ADIT - 190	(Note B) (Note B) (Note B) (Note B) Total Federal (B)	ARAM ARAM ARAM ARAM ARAM ARAM ARAM ARAM ARAM	\$ - \$ - eferred Income Taxes (D) ADIT	[Insert Date] BOY Balance \$ - \$ - [E) [Insert Date] BOY	\$ - \$ Current Year Amortization	\$ (G) [Insert Date] EOY Balance
20 21 22 23 24 25 26	Protected Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Total - Deficient / (Excess) ADIT (A) Deficient / (Excess) Deferred Income Taxes Unprotected Non-Property ADIT - 190 ADIT - 281	(Note B) (Note B) (Note B) (Note B) Total Federal (B)	ARAM ARAM ARAM ARAM ARAM ARAM ARAM ARAM ARAM	\$ - \$ cferred Income Taxes (D) ADIT Deficient / (Excess)	\$ - \$ - (E) [Insert Date] BOY Balance	\$ - \$ Current Year Amortization	\$ (G) [Insert Date] EOY Balance
20 21 22 23 24 25 26 ne 27 28 29 30	Protected Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Total - Deficient / (Excess) ADIT (A) Deficient / (Excess) Deferred Income Taxes Unprotected Non-Property ADIT - 190 ADIT - 281 ADIT - 282	(Note B) (Note B) (Note B) (Note B) Total Federal (B)	ARAM ARAM ARAM ARAM ARAM ARAM ARAM ARAM ARAM	\$ - \$ cferred Income Taxes (D) ADIT Deficient / (Excess)	\$ - \$ - (E) [Insert Date] BOY Balance	\$ - \$ Current Year Amortization	\$ (G) [Insert Date] EOY Balance
20 21 22 23 24 25 26 ne 27 28 29 30 31	Protected Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Total - Deficient / (Excess) ADIT (A) Deficient / (Excess) Deferred Income Taxes Unprotected Non-Property ADIT - 190 ADIT - 281	(Note B) (Note B) (Note B) (Note B) Total Federal (B)	ARAM ARAM ARAM ARAM ARAM ARAM ARAM ARAM ARAM	\$ - \$ cferred Income Taxes (D) ADIT Deficient / (Excess)	\$ - \$ - (E) [Insert Date] BOY Balance	\$ - \$ Current Year Amortization	\$ (G) [Insert Date] EOY Balance
20 21 22 23 24 25 26 ne 27 28 29 30 31 32	Protected Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Total - Deficient / (Excess) ADIT (A) Deficient / (Excess) Deferred Income Taxes Unprotected Non-Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT	(Note B) (Note B) (Note B) (Note B) Total Federal (B)	ARAM ARAM ARAM ARAM ARAM ARAM ARAM ARAM ARAM	\$ - eferred Income Taxes (D) ADIT Deficient / (Excess) \$ -	[Insert Date] BOY Balance \$ - \$ - [Insert Date] BOY Balance \$ -	\$ - (F) Current Year Amortization (F) Current Year Amortization	\$ (G) [Insert Date] EOY Balance
20 21 22 23 24 25 26	Protected Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Total - Deficient / (Excess) ADIT (A) Deficient / (Excess) Deferred Income Taxes Unprotected Non-Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note B) (Note B) (Note B) (Note B) Total Federal (B)	ARAM ARAM ARAM ARAM ARAM ARAM ARAM ARAM ARAM	\$ - eferred Income Taxes (D) ADIT Deficient / (Excess) \$ -	[Insert Date] BOY Balance \$ - \$ - [Insert Date] BOY Balance \$ -	\$ - (F) Current Year Amortization (F) Current Year Amortization	\$ (G) [Insert Date] EOY Balance \$ \$ \$ \$ \$ \$ \$ \$ \$ All the properties of t

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 Fodoval Do	ficiont / (Fuccos) Do	forms al lines are a	Taves						
		Total Federal De	eficient / (Excess) De	terrea income	raxes						
	(A)	(B)	(C)	(D))	(E)			(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization	ADI	т	[Insert Date] BO		Curr	ent Year	[Insert [eoy
0	Donolom, (Excess) Dolomou moomo Tuxos	110100	Fixed Period	Deficient / (Balan			rtization		alance
46	ADIT - 190			\$	_	\$	_	\$	_	\$	_
47	ADIT - 281			Ψ	_	Ψ	_	Ψ	_	Ψ	_
48	ADIT - 282				-		-		-		-
49	ADIT - 283				-		-		-		-
50	Total - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
51	Tax Gross-Up Factor	ATT H-2A, Line 132									
52	Regulatory Asset / (Liability)			\$	-	\$	-	\$	-	\$	-
		Federal Inco	ome Tax Regulatory	Asset / (Liabilit	y)						
	(A)	(B)	(C)	(D))	(E)	1		(F)		(G)
						[Insert Date]				[Insert [Date]
Line	Regulatory Assets / (Liabilities)	Notes		ADI		BO			ent Year		EOY
				Deficient / ((Excess)	Balan	ce		rtization		alance
53	Account 182.3 (Other Regulatory Assets)			\$	-	\$	-	\$	-	\$	-
54	Account 254 (Other Regulatory Liabilities)				-		-		-		-
55	Total - Transmission Regulatory Asset / (Liability)			\$	-	\$	-	\$	-	\$	-

		State Defi	cient / (Excess) Deferre	ed Income Taxes						
			State Tax Rate Cha	nge						
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization	(D) ADIT	[Inser	(E) t Date] BOY		(F) ent Year	[Insert Da	(G) ate] OY
			Fixed Period	Deficient / (Ex	(cess)	Balance		rtization		ance
56	Unprotected Non-Property	-								
57 58	ADIT - 190 ADIT - 281		4 Years 4 Years	\$	- \$	-	\$	-	\$	
59	ADIT - 281 ADIT - 282		4 Years		-	-		-		
60	ADIT - 283		4 Years		-	-		-		
61	Subtotal - Deficient / (Excess) ADIT			\$	- \$	-	\$	-	\$	
62	Unprotected Property	_								
63	ADIT - 190		5 Years	\$	- \$	-	\$	-	\$	
64 65	ADIT - 281 ADIT - 282		5 Years 5 Years			-		-		
66	ADIT - 283		5 Years		-	-		-		
67	Subtotal - Deficient / (Excess) ADIT			\$	- \$	-	\$	-	\$	
68	Protected Property									
69	ADIT - 190	-	NA	\$	- \$	-	\$	_	\$	
70	ADIT - 281		NA		-	-	*	-	•	
71 72	ADIT - 282 ADIT - 283		NA NA		-	-		-		
73	Subtotal - Deficient / (Excess) ADIT			\$	- \$	-	\$		\$	
74	Total - Deficient / (Excess) ADIT			\$	- \$		\$	-	\$	
ne	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) ADIT		(E) t Date] BOY Balance		(F) ent Year	[Insert Da	(G) ate] OY ance
			<u> </u>	Deficient / (Ex		Dalarice	Amor	rtization	Bal	
	Unprotected Non-Property	-				Dalance	Amor	rtization	Bal	
76	ADIT - 190	-		Deficient / (Ex	- \$	-	Amor	rtization - -	\$	
76 77	ADIT - 190 ADIT - 281 ADIT - 282	-				- - -	Amor	rtization - - -		
76 77 78 79	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	-		\$	- - - -	- - - -	\$	rtization - - - -	\$	
76 77 78 79	ADIT - 190 ADIT - 281 ADIT - 282	-				- - - -	\$ \$	rtization		
76 77 78 79 80	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Unprotected Property	-		\$	- - - -		\$	rtization - - - -	\$	
76 77 78 79 80 81	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Unprotected Property ADIT - 190	-		\$	- - - -		\$	rtization	\$	
76 77 78 79 80 81	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Unprotected Property ADIT - 190 ADIT - 281 ADIT - 282	-		\$	- - - - - -		\$	rtization	\$	
76 77 78 79 80 81 82 83 84 85	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Unprotected Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$	- \$ \$ \$		\$ \$		\$ \$	
76 77 78 79 80 81 82 83 84 85	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Unprotected Property ADIT - 190 ADIT - 281 ADIT - 282			\$	- - - - - -		\$		\$	
76 77 78 79 80 81 82 83 84 85 86	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Unprotected Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	-		\$	- \$ \$ \$		\$ \$		\$ \$	
79 80 81 82 83 84 85 86 87	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Unprotected Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Protected Property ADIT - 190			\$	- \$ \$ \$		\$ \$		\$ \$	
76 77 78 79 80 81 82 83 84 85 86 87	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Unprotected Property ADIT - 190 ADIT - 281 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Protected Property	-		\$ \$	- \$ - \$ - \$ - \$ \$		\$ \$		\$ \$	
76 77 78 79 80 81 82 83 84 85 86 87 88 89 90	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Unprotected Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Protected Property ADIT - 190 ADIT - 281			\$ \$	- \$ - \$ - \$ - \$ \$		\$ \$		\$ \$	
76 77 78 79 80 81 82 83 84 85 86 87 88 89 90	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Unprotected Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Protected Property ADIT - 190 ADIT - 190 ADIT - 190 ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 282	-		\$ \$	- \$ - \$ - \$ - \$ \$		\$ \$		\$ \$	
76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Unprotected Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Protected Property ADIT - 190 ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 282 ADIT - 283			\$ \$	- \$ - \$ \$ \$ \$		\$ \$ \$		\$ \$ \$	
76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Unprotected Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Protected Property ADIT - 190 ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 283 Subtotal - Deficient / (Excess) ADIT	Total S	State Deficient / (Exces	\$ \$ \$ \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$		\$ \$ \$		\$ \$ \$	
76 77 78 79 80 81 82 83 84 85 86	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Unprotected Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Protected Property ADIT - 190 ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 283 Subtotal - Deficient / (Excess) ADIT	Total S	State Deficient / (Exces	\$ \$ \$ \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- - - - - - - - - - -	\$ \$ \$ \$		\$ \$ \$ \$	(G)
76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Unprotected Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Protected Property ADIT - 190 ADIT - 190 ADIT - 281 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Total - Deficient / (Excess) ADIT			\$ \$ \$ \$ \$ \$ S) Deferred Income	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- - - - - - - - - - - - -	\$ \$ \$ \$	- - - - - - - - - - - - - -	\$ \$ \$ \$ \$ [Insert Date of the content of the conten	(G)

94	ADIT - 190			\$ -	\$ -	\$ -	\$ -			
95	ADIT - 281			-	-	-	-			
96	ADIT - 282				-	-	-			
97	ADIT - 283					-	-			
98	Total - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -			
99	Tax Gross-Up Factor	ATT H-2A, Line 132								
100	Regulatory Asset / (Liability)			\$ -	\$ -	\$ -	\$ -			
	State Income Tax Regulatory Asset / (Liability)									
	(A)	(B)	(C)	(D)	(E) [Insert Date]	(F)	(G) [Insert Date]			
Line	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance			
101 102	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$ - -	\$ - -	\$ -	\$ -			
103	Total - Transmission Regulatory Asset / (Liability)			\$ -	\$ -	\$ -	\$ -			
	Federal and State Income Tax Regulatory Asset / (Liability)									
	Federal and	State Income Tax Regulat	ory Asset / (Liabilit	y) related to Excess / Defic	cient Deferred Income T	axes				
	(A)	(B)	(C)	(D)	(E) [Insert Date]	(F)	(G) [Insert Date]			
Line	Regulatory Assets / (Liabilities)	Notes		ADITDeficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance			
104	Account 182.3 (Other Regulatory Assets)			\$ -	\$ -	\$ -	\$ -			
105	Account 254 (Other Regulatory Liabilities)			-	<u>-</u>		-			
106	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 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 amortization of protected property related deficient and (excess) ADIT attributable to federal net operating loss carry-forwards recorded to Account 190 will likewise be calculated using ARAM or a manner that complies with the normalization requirements. Under the ARAM methodology, the deficient and (excess) ADIT attributable to federal net operating losses will begin amortizing in the period in which the book depreciation exceeds the tax depreciation associated with the underlying assets that gave rise to the federal net operating loss. The unprotected property related excess and deficient ADIT will be fully amortized by December 31, 2021. Note The amortization formula in Column F will change based on where BGE resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- The remaining unamortized excess and deficient ADIT related to the Tax Reform Act of 1986 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 et al. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

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

Transmission Allocated Deficient / (Excess) ADIT Balance (T) 0.000% \$ - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 1.095% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0.000% - 0
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1. In accordance with ASC 740, deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period that the change is enacted. Adjustments are recorded in the appropriate deferred income tax balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a result of action or expected action by a regulator, it is probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deficient and excess deferred income taxes that will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes—Credit, Utility Operating Income), as appropriate. Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of tax-related regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes-Credit, Other Income or Deductions), as appropriate.

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

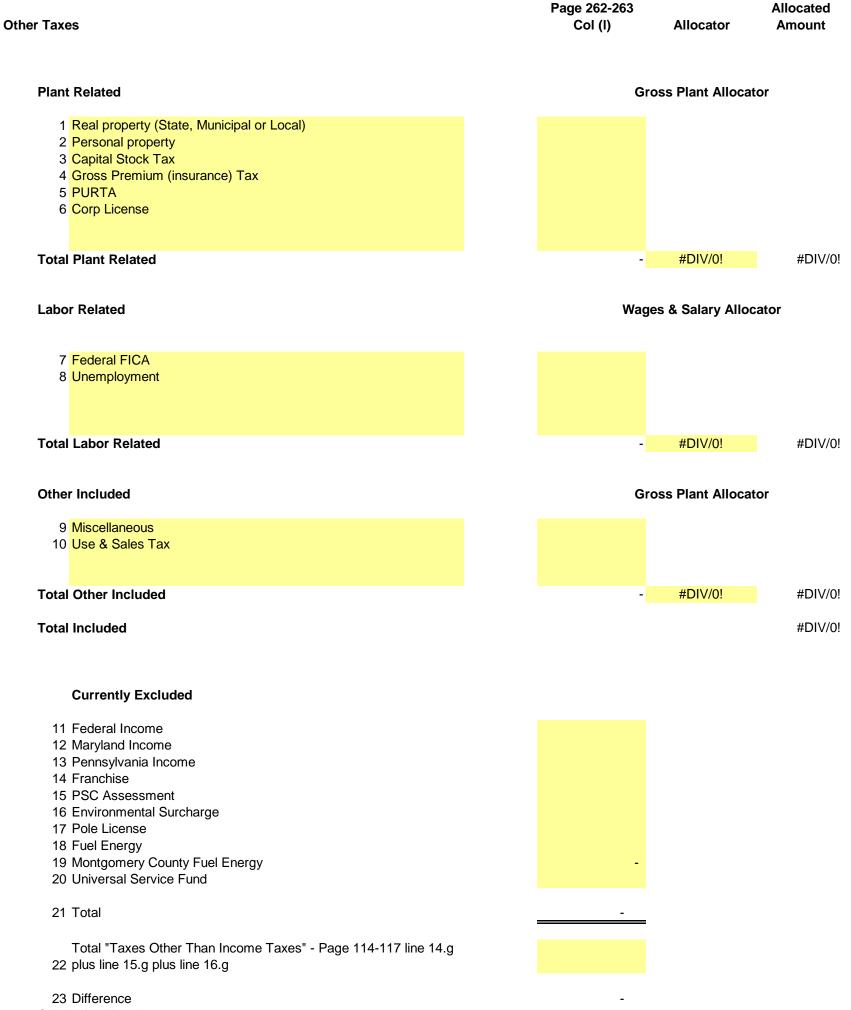
3. Set the allocation percentages equal to the applicable percentages at the date of the rate change.

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.

basis for the change.

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

Attachment 2 - Taxes Other Than Income Worksheet



Criteria for Allocation:

- Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they may 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 may not be included
- Other taxes that are assessed based on labor, will be allocated based on the Wages and Salary Allocator
- Other taxes except as provided for in A, B and C above, that are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service will be allocated based on the Gross Plant Allocator; provided, however, that

Attachment 3 - Revenue Credit Workpaper

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

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

Difference

FN1#

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

	Return and Taxes with 100 Basis Point increase in 100 Basis Point increase in ROE and Income			(Line 126 + Line 137)	#DIV/0!
В	100 Basis Point increase in ROE				1.00
turn Ca	alculation				
59	Rate Base			(Line 39 + 58)	#DIV/0!
	Long Term Interest				
99	Long Term Interest	Nets Day Appendix A		p114-117.62.c through 67.c	
100 101	Less LTD Interest on Securitization Bonds Long Term Interest	Note P on Appendix A		Attachment 8 (Line 99 - 100)	
102	Preferred Dividends	enter positive		p118-119.29.c	
	Common Stock				
103	Proprietary Capital			p112-113.16.c	
104	Less Preferred Stock	enter negative		(Line 113)	
105	Less Account 216.1	enter negative		p112-113.12.c	
05a	Less Account 219 Common Stock	enter negative	(Note V)	p112-113.15.c	
106			(Note Y)	(Sum Lines 103 to 105a)	
107	Capitalization Long Term Debt			p112-113.18.d through 21.d	
108	Less Loss on Reacquired Debt		enter negative	p110-111.81.c	
109	Plus Gain on Reacquired Debt		enter positive	p112-113.61.c	
110	Less ADIT associated with Gain or Loss		enter negative	Attachment 1	
111	Less LTD on Securitization Bonds		enter negative	Attachment 8	
112	Total Long Term Debt		(Note Z)	(Sum Lines 107 to 111)	
113	Preferred Stock		(Note AA)	p112-113.3.c	
114	Common Stock			(Line 106)	
115	Total Capitalization			(Sum Lines 112 to 114)	
116	Debt %		Total Long Term Debt	(Line 112 / 115)	C
117	Preferred %		Preferred Stock	(Line 113 / 115)	0
118	Common %		Common Stock	(Line 114 / 115)	0
119	Debt Cost		Total Long Term Debt	(Line 101 / 112)	0.000
120	Preferred Cost		Preferred Stock	(Line 102 / 113)	0.000
121	Common Cost	See (Note J) on Appendix A	Common Stock	Appendix A % plus 100 Basis Pts	0.115
122	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 116 * 119)	0.000
123	Weighted Cost of Preferred		Preferred Stock	(Line 117 * 120)	0.00
124	Weighted Cost of Common		Common Stock	Line 118 * 121)	0.00
125	Total Return (R)			(Sum Lines 122 to 124)	0.000
126	Investment Return = Rate Base * Rate of Return			(Line 59 * 125)	#DIV/0!
mnosit	te Income Taxes				
IIIbozii					
iliposit					
	Income Tax Rates		(Note I from ATT H-2A)		0.00
127	Income Tax Rates FIT=Federal Income Tax Rate		(Note I from ATT H-2A) (Note I from ATT H-2A)		
127 128	Income Tax Rates	P = (percent of federal income tax deductible for state purposes)	(Note I from ATT H-2A)	Per State Tax Code	0.00
127 128 129	Income Tax Rates FIT=Federal Income Tax Rate	P = (percent of federal income tax deductible for state purposes) T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	(Note I from ATT H-2A)	Per State Tax Code	0.00 0.00
127 128 129 130	Income Tax Rates FIT=Federal Income Tax Rate	P = (percent of federal income tax deductible for state purposes) T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	(Note I from ATT H-2A)	Per State Tax Code	0.00 0.00 0.00
127 128 129 130	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T	"	(Note I from ATT H-2A)	Per State Tax Code	0.00 0.00 0.00 0.00
127 128 129 130 131 132	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T/ (1-T)	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	(Note I from ATT H-2A)	Per State Tax Code	0.00 0.00 0.00 0.00
127 128 129 130 131	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T/ (1-T) Tax Gross-Up Factor	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	(Note I from ATT H-2A)	Per State Tax Code Attachment 1B - ADIT EOY	0.00 0.00 0.00 0.00
127 128 129 130 131 132	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T/ (1-T) Tax Gross-Up Factor Investment Tax Credit Adjustment	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	(Note I from ATT H-2A) (Note T from ATT H-2A)	Attachment 1B - ADIT EOY (Line 132)	0.00 0.00 0.00 1.000 #DIV/0!
127 128 129 130	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T/ (1-T) Tax Gross-Up Factor Investment Tax Credit Adjustment Investment Tax Credit Amortization	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	(Note I from ATT H-2A) (Note T from ATT H-2A)	Attachment 1B - ADIT EOY	0.00 0.00 0.00 0.00 1.000
127 128 129 130 131 132	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T/ (1-T) Tax Gross-Up Factor Investment Tax Credit Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor [1/(1-T)]	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	(Note I from ATT H-2A) (Note T from ATT H-2A)	Attachment 1B - ADIT EOY (Line 132)	0.00 0.00 0.00 1.000 #DIV/0! 1.000
127 128 129 130 131 132 133 134 135	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T/(1-T) Tax Gross-Up Factor Investment Tax Credit Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor [1/(1-T)] ITC Adjustment Allocated to Transmission Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 1/(1-T) of Transmission Depreciation Expense	(Note I from ATT H-2A) (Note T from ATT H-2A) enter negative (Note V from ATT H-2A)	Attachment 1B - ADIT EOY (Line 132) (Line 133 * 134) Attachment 5, Line 136a	0.00 0.00 0.00 1.000 #DIV/0! 1.000
127 128 129 130 131 132 133 134 135	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T/ (1-T) Tax Gross-Up Factor Investment Tax Credit Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor [1/(1-T)] ITC Adjustment Allocated to Transmission Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component Amortization Deficient / (Excess) Deferred Tax	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 1/(1-T) of Transmission Depreciation Expense es (Federal) - Transmission Component	(Note I from ATT H-2A) (Note T from ATT H-2A) enter negative (Note V from ATT H-2A) (Note V from ATT H-2A)	Attachment 1B - ADIT EOY (Line 132) (Line 133 * 134) Attachment 5, Line 136a Attachment 5, Line 136b	0.00 0.00 0.00 1.000 #DIV/0! 1.000
127 128 129 130 131 132 133 134 135	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T/ (1-T) Tax Gross-Up Factor Investment Tax Credit Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor [1/(1-T)] ITC Adjustment Allocated to Transmission Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component Amortization Deficient / (Excess) Deferred Tax Amortization Deficient / (Excess) Deficient Deficient	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 1/(1-T) of Transmission Depreciation Expense es (Federal) - Transmission Component erred Taxes (State) - Transmission Component	(Note I from ATT H-2A) (Note T from ATT H-2A) enter negative (Note V from ATT H-2A) (Note V from ATT H-2A) (Note V from ATT H-2A)	Attachment 1B - ADIT EOY (Line 132) (Line 133 * 134) Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c	0.00 0.00 0.00 1.000 #DIV/0! 1.000
127 128 129 130 131 132 133 134 135 36a 36b 36c 36d	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T/(1-T) Tax Gross-Up Factor Investment Tax Credit Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor [1/(1-T)] ITC Adjustment Allocated to Transmission Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component Amortization Deficient / (Excess) Deferred Taxe Amortization Deficient / (Excess) Deficient Defendent Amortization of Other Flow-Through Items - Transmission	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 1/(1-T) of Transmission Depreciation Expense es (Federal) - Transmission Component erred Taxes (State) - Transmission Component ansmission Component	(Note I from ATT H-2A) (Note T from ATT H-2A) enter negative (Note V from ATT H-2A) (Note V from ATT H-2A)	Attachment 1B - ADIT EOY (Line 132) (Line 133 * 134) Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d	0.00 0.00 0.00 1.000 #DIV/0! 1.000
127 128 129 130 131 132 133 134 135	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T/(1-T) Tax Gross-Up Factor Investment Tax Credit Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor [1/(1-T)] ITC Adjustment Allocated to Transmission Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component Amortization Deficient / (Excess) Deferred Tax Amortization Deficient / (Excess) Deficient Defe Amortization of Other Flow-Through Items - Tra Other Income Tax Adjustments - Expense / (Be	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 1/(1-T) of Transmission Depreciation Expense es (Federal) - Transmission Component erred Taxes (State) - Transmission Component ansmission Component	(Note I from ATT H-2A) (Note T from ATT H-2A) enter negative (Note V from ATT H-2A) (Note V from ATT H-2A) (Note V from ATT H-2A)	Attachment 1B - ADIT EOY (Line 132) (Line 133 * 134) Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d (Line 136a + 136b + 136c + 136d)	0.00 0.00 0.00 1.000 #DIV/0! 1.000 #DIV/0!
127 128 129 130 131 132 133 134 135	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T/(1-T) Tax Gross-Up Factor Investment Tax Credit Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor [1/(1-T)] ITC Adjustment Allocated to Transmission Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component Amortization Deficient / (Excess) Deferred Taxe Amortization Deficient / (Excess) Deficient Defendent Amortization of Other Flow-Through Items - Transmission	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 1/(1-T) of Transmission Depreciation Expense es (Federal) - Transmission Component erred Taxes (State) - Transmission Component ansmission Component	(Note I from ATT H-2A) (Note T from ATT H-2A) enter negative (Note V from ATT H-2A) (Note V from ATT H-2A) (Note V from ATT H-2A)	Attachment 1B - ADIT EOY (Line 132) (Line 133 * 134) Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d	0.00 0.00 0.00 1.000 #DIV/0! 1.000 #DIV/0!
127 128 129 130 131 132 133 134 135 36a 36b 36c 36d 36c 36d 36c 36d 36c 36d 36c 36d 36c	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T/(1-T) Tax Gross-Up Factor Investment Tax Credit Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor [1/(1-T)] ITC Adjustment Allocated to Transmission Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component Amortization Deficient / (Excess) Deferred Tax Amortization Deficient / (Excess) Deficient Defe Amortization of Other Flow-Through Items - Tra Other Income Tax Adjustments - Expense / (Bet Tax Gross-Up Factor [1/(1-T)] Other Income Tax Adjustment	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 1/(1-T) of Transmission Depreciation Expense es (Federal) - Transmission Component erred Taxes (State) - Transmission Component ensmission Component enefit)	(Note I from ATT H-2A) (Note T from ATT H-2A) enter negative (Note V from ATT H-2A) (Note V from ATT H-2A) (Note V from ATT H-2A)	Attachment 1B - ADIT EOY (Line 132) (Line 133 * 134) Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d (Line 136a + 136b + 136c + 136d) (Line 132) (Line 136e * 136f)	0.00 0.00 0.00 1.000 #DIV/0! 1.000 #DIV/0!
127 128 129 130 131 132 133 134 135 36a 36b 36b 36c 36d 36c 36d 36e 36f	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T/(1-T) Tax Gross-Up Factor Investment Tax Credit Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor [1/(1-T)] ITC Adjustment Allocated to Transmission Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component Amortization Deficient / (Excess) Deferred Tax Amortization Deficient / (Excess) Deficient Defe Amortization of Other Flow-Through Items - Tra Other Income Tax Adjustments - Expense / (Bet Tax Gross-Up Factor [1/(1-T)]	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 1/(1-T) of Transmission Depreciation Expense es (Federal) - Transmission Component erred Taxes (State) - Transmission Component ansmission Component	(Note I from ATT H-2A) (Note T from ATT H-2A) enter negative (Note V from ATT H-2A) (Note V from ATT H-2A) (Note V from ATT H-2A)	Attachment 1B - ADIT EOY (Line 132) (Line 133 * 134) Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d (Line 136a + 136b + 136c + 136d) (Line 132)	1.000

Attachment 5 - Cost Support

Electric / Non-electric Cost Support

	Attachment A Line #s, Descriptions, Notes, For	m 1 Page #s	and Instructions	Form 1 Amount	Electric Portion	Non-electric Portion	Details
65 67	Allocated General & Common Expenses Plus Transmission Lease Payments Common Plant O&M	(Note A) (Note A)	p200-201.4.c p356				
	Depreciation Expense						
85	Transmission Depreciation		p336.7.b / (Projected)				
86	General Depreciation		p336.10.b / (Projected)				
87	Intangible Amortization	(Note A)	p336.1.d / (Projected)			Amount in Form 1 is already electric only.	
			p336.11.b / (Projected)				
91	Common Depreciation - Electric Only	(Note A)				Amount in Form 1 is already electric only.	
92	Common Amortization - Electric Only	(Note A)	p336.11.d / (Projected)			Amount in Form 1 is already electric only.	

Transmission / Non-transmission Cost Support

Attachment A L	ine #s, Descriptions, Notes, Form 1 Page #s and Instr	uctions	Form 1 Amount	Transmission Related	Non- transmission Related	Details Detail
28 Plant Held for Future Use (Including Land)	(Note C)	p214 (See Attachment 9, line 30, column c)		Details	0	Specific identification based on plant records
						1 2
						3 4 5
				0	0	6
CWIP & Expensed Lease Worksheet						
					Expensed Lease	e
Attachment A L	ine #s, Descriptions, Notes, Form 1 Page #s and Instr	ructions	Form 1 Amount	CWIP In Form 1 Amount	in Form 1 Amount	Details Details
Plant Allocation Factors 6 Electric Plant in Service		p204-207.104.g				See Form 1
Plant In Service						
19 Transmission Plant In Service24 Common Plant (Electric Only)	(Notes A)	p204-207.58.g p356				See Form 1 Electric / non-electric cost support above
Accumulated Depreciation	(170.0071)					
30 Transmission Accumulated Depreciation		p219.25.c				See Form 1

EPRI Dues Cost Support

Attachment A Line #s	s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1 Amount	EPRI Dues	Details Detail
Allocated General & Common Expenses				
72 Less EPRI Dues	(Note D) p352-353		-	EPRI Dues payed by Holding company (Constellation Energy)

Total Electric Administrative & General Cost Support

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

Regulatory Expense Related to Transmission Cost Support

			Non-	
Attachment A Line #s, Description	ns, Notes, Form 1 Page #s and Instructions	Form 1 Amount T	transmission ransmission Related Related	Details Details
Allocated General & Common Expenses				
70 Less Regulatory Commission Exp Account 928	(Note E) p320-323.189.b			
Directly Assigned A&G				
76 Regulatory Commission Exp Account 928	(Note G) p320-323.189.b		0	Including amount associated with proceedings before FERC

Safety Related Advertising Cost Support

				Non-safety	
Attachment A Line #s, Descr	ptions, Notes, Form 1 Page #s and Instructions	Form 1 Amount	Safety Related	Related	Details
Directly Assigned A&G					
80 General Advertising Exp Account 930.1	(Note F) p320-323.191.b		-	-	Electric advertising cost in account 930.1 associated with safety

Attachment 5 - Cost Support

Multistate Workpaper

	Attachment A Line #s, Descriptions, Notes, F	orm 1 Page #s and Instructions	State 1	State 2	State 3	State 4	State 5	Details
Income Tax Rates								
			Maryland	Enter State	Enter State	Enter State	Enter State	Enter Calculation
128 SIT=State Income Tax	te or Composite	(Note I)		Enter %	Enter %	Enter %	Enter %	Maryland Only

Education and Out Reach Cost Support

Attachment A Line #s, Descript	ions, Notes, Form 1 Page #s and Instructions	Form 1 Amount Education & Outreach Other	Details
Directly Assigned A&G			
77 General Advertising Exp Account 930.1	(Note K) p320-323.191.b	-	

Excluded Plant Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s a	nd Instructions	Excluded Transmission Facilities	Description of the Facilities
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
148 Excluded Transmission Facilities (Note M)	Attachment 5		General Description of the Facilities
			,
Instructions:		Enter \$	None
1 Remove all investment below 69 kV or generator step up transformers included in transmission plant in ser	vice that		
are not a result of the RTEP Process			
2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as w	ell as below 69 kV,	Or	
the following formula will be used: Example		Enter \$	
A Total investment in substation 1,000,000			
B Identifiable investment in Transmission (provide workpapers) 500,000			
C Identifiable investment in Distribution (provide workpapers) 400,000			
D Amount to be excluded (A x (C / (B + C))) 444,444			Add was Brook Wassesser
			Add more lines if necessary

Outstanding Network Credits Cost Support

	Attachment A Line #s, Descriptions, Notes, Forn	n 1 Page #s and Instructions	5	Outstanding Network Credits	Description of the Credits
55	Network Credits Outstanding Network Credits	(Note N)	From PJM		General Description of the Credits
		(see see see see see see see see see se		Enter \$	None
				Linei	None
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM		
				Enter \$	None
				Litter \$	HOLE
					Add more lines if necessary

Unfunded Reserves

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

44 Total Reserves Account Balance Attributable to Transmission

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

FERC Account 228.1
FERC Account 228.2
FERC Account 228.3
FERC Account 228.4
FERC Account 232
FERC Account 242
FERC Account 242
FERC Account 253

Total Reserves 13-Month Average Account Balance Attributable to Transmission

- Attachment H-2A Line 44

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

Attachment 5 - Cost Support

Prepayments

Attachment A Line #s, Description	ons, Notes, Form 1 Page #s and Instructions											
45 Prepayments (limited to balances in account 165 except for prepaid	pension)											
		December Prior Year	January	February	March A	April	Мау	June	July	August	September	October
Detail of Prepayments Included:	p.110-111, l.57											
Dranaid Danaigna if not included in Dranay we get												
Prepaid Pensions if not included in Prepayments Total Monthly Balance Included in Rates		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0

Extraordinary Property Loss

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

	Description	Model Reference	Dedicated Facilities	MAPP	Baseline Upgrade b1254
	Beginning Balance of Unamortized Transmission Projects	Per PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., 150 FERC ¶ 61,054 (2015) and PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., 152 FERC ¶ 61,254 (2015) and PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., XXX FERC ¶ XX,XXX (XXXX)			
		Per PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., 150 FERC ¶ 61,054 (2015) and PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., 152 FERC ¶ 61,254 (2015) and Baltimore Gas & Electric Co., XXX FERC ¶ XX,XXX			
	Years remaining in Amortization Period Transmission Depreciation Expense Including Amortization	(XXXX)			
	of Limited Term Plant ¹	(line a / line b)	#DIV/0!	#DIV/0!	#DIV/0!
	Ending Balance of Unamortized Transmission Projects Average Balance of Unamortized Abandoned Transmission	(line a - line c)		#DIV/0!	#DIV/0!
	Projects ²	(line a + d)/2	0	#DIV/0!	#DIV/0!
	Non-Incentive Return and Income Taxes Rate Base Non-Incentive Return and Income Taxes ³	(Appendix A line 144+ line 145) (Appendix A line 59) (line f / line g)	#DIV/0! #DIV/0! #DIV/0!	#DIV/0! #DIV/0! #DIV/0!	#DIV/0! #DIV/0! #DIV/0!
See ro	w 85a, Appendix A. See also amortization included in Attachment 7 revenue re	quirement calculation.			

Interest on Outstanding Network Credits Cost Support

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

Attachment 5 - Cost Support

Facility Credits under Section 30.9 of the PJM OATT paid by Utility

 the many contract contract contract the contract part by carry		
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount	Description & PJM Documentation
Net Revenue Requirement		
171 Net Zonal Revenue Requirement		

PJM Load Cost Support

Attachment A Line	#s, Descriptions, Notes, Form 1 Page #s and Instructions	1 CP Peak	Description & PJM Documentation
Network Zonal Service Rate			
172 1 CP Peak	(Note L) PJM Data		PJM Zonal Peak Load per 34.1 of the PJM OATT

Statements BG/BH (Present and Proposed Revenues)

Customer	Billing Determinants Current Rate	Proposed Rate	Current Revenues	Proposed Revenues	Change in Revenues	
BG&E Zone			-	-	-	
			-			
Total			-	-	-	

Attachment 5 - Cost Support

PBOP E	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	FERC 926	Explanation of change in PBOP in FERC 926
68a	Total A&G	Total: p.320-323.197.b Account 926: p.320-323.187.b and c				

Other	ncome Tax Adjustments		Transmission		
			Depreciation	Tax Rate from	Amount to
_ine	Component Descriptions	Instruction References	Expense Amount	Attachment H-2A, Line 130	Attachment H-2A, Line 136e
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component	Instr. 1, 2, 3 below		X 0.00% =	- \$ -
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	Instr. 4 below			
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	Instr. 4 below			-
136d	Amortization of Other Flow-Through Items - Transmission Component	Instr. 5 below			
136e	Total Other Income Tax Adjustments - Expense / (Benefit)	Instr. 6 below			\$ -
str. #s	Instructions				
nst. 1	Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalized AFUDC function multiplied by the Capital Recovery Rate (described in Instruction 2).	equity embedded in the gross plant attributable to the transmission			
nst. 2	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.				
nst. 3	"AFUDC-Equity" category reflects the nondeductible component of depreciation expense related to the capitalized (AFUDC).	equity portion of Allowance for Funds Used During Construction			
Inst. 4	Upon enactment of changes in tax law, accumulated deferred income taxes are re-measured and adjusted in the C accumulated deferred income taxes (ADIT). Such deficient or (excess) ADIT attributed to the transmission function which the deficient or (excess) amount was measured and recorded for financial reporting purposes. See Attachmadditional information and support for the current year amortization. The current year amortization of deficient and (n will be based upon tax records and calculated in the calendar year in ent 1E - EDIT Amortization, Column F, Line 50 and Line 79 for			
Inst. 5	Other Flow-Through Items - In the past regulatory agencies required certain federal and state income tax savings recomputed for ratemaking purposes and taxes on the amount of actual current federal income tax liability to be immediately savings were accounted for in deferred tax balances, based on the expectation and understanding that while tax satthrough expense incurred when the temporary differences reverse would be recovered from ratepayers. The "Amount of the content of the c	ediately "flowed through" rates for certain assets. The "flow-through" avings would be immediately flowed through to ratepayers, the flow-			

Attachment 5a - Allocations of Costs to Affiliates

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

Expense Items	Amount Allocated to BG&E Electric	Amount Allocated to BG&E Gas
A&G		
Explanation of the method		

#DIV/0! #DIV/0!

Baltimore Gas and Electric Company

Attachment 6 - Reconciliation Worksheet

Step

Note 1

Note 2

1 Rate (\$MW-Year) 2 Daily Rate (\$MW-Year) 3 Number of Days Effective in the calendar Year 4 1 CP Peak 4 1 CP Peak 5 Total PJM Billed Revenues from applicable update 6 True-Up from applicable update 7 Effective Number of Days in Calendar Year 8 Total Number of Days in Calendar Year 9 True-Up Included in PJM Billed Revenues Above Lines 6 x 7 / 8 #DIV/0! #DIV/0! 10 Billed PJM Revenues, Excluding Impact of True-Up Line 5 minus Line 9 #DIV/0! #DIV/0! #DIV/0! 2 Comparison of Trued-Up File to Calendar Revenues Trued-Up Revenue Requirement per Lines 167, 169 & 170 of Attachment H2-A #DIV/0! Interest on Amount of Refunds or Surcharges Interest 35.19a for Month Yr 1/12 of Step 2 Interest 35.19a for Interest (Refund)/Charges (Refund)/	1 Calo	culation of Calendar Revenues for Trued-Up Year		[Insert Date] Update [Insert Date]	nsert Date] Update	
3 Number of Days Effective in the calendar Year 4 1 CP Peak 5 Total PJM Billed Revenues from applicable update Lines 2 x 3 x 4 6 True-Up from applicable update Fifective Number of Days in Calendar Year 7 Effective Number of Days in Calendar Year 8 Total Number of Days in Calendar Year 9 True-Up Included in PJM Billed Revenues Above Lines 6 x 7 / 8 Lines 6 x 7 / 8 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! Total 10 Billed PJM Revenues, Excluding Impact of True-Up Line 5 minus Line 9 #DIV/0!	1	Rate (\$/MW-Year)	Line 173 of Applicable Update			
4 1 CP Peak 5 Total PJM Billed Revenues from applicable update Lines 2 x 3 x 4 6 True-Up from applicable update Fifective Number of Days in Calendar Year 8 Total Number of Days in Calendar Year 9 True-Up Included in PJM Billed Revenues Above Lines 6 x 7 / 8 Line 168 of Applicable Update Billed PJM Revenues, Excluding Impact of True-Up Line 5 minus Line 9 Trued-Up Revenue Requirement per Lines 167, 169 & 170 of Attachment H2-A #DIV/0! Interest on Amount of Refunds or Surcharges Interest 35.19a for March Current Yr	2	Daily Rate (\$/MW-Day)	Line 1 / number of days in the year	0.00	0.00	
True-Up from applicable update Elfective Number of Days in Calendar Year Total Number of Days in Calendar Year True-Up Included in PJM Billed Revenues Above Lines 6 x 7 / 8 True-Up Included in PJM Billed Revenues Above Lines 6 x 7 / 8 #DIV/0! #DIV/0! Total Total Total Total Total Total Total Interest on Amount of Refunds or Surcharges Interest 35.19a for March Current Yr	3	Number of Days Effective in the calendar Year				
True-Up from applicable update Effective Number of Days in Calendar Year Total Number of Days in Calendar Year True-Up Included in PJM Billed Revenues Above Lines 6 x 7 / 8 #DIV/0! #DIV/0! Total Billed PJM Revenues, Excluding Impact of True-Up Line 5 minus Line 9 #DIV/0! #DIV/0! #DIV/0! Total Calendar Revenues Per Step 1 above #DIV/0! = #DIV/0! Interest on Amount of Refunds or Surcharges Interest 35.19a for March Current Yr	4	1 CP Peak	Line 172 of Applicable Update			
Total Number of Days in Calendar Year Total Number of Days in Calendar Year True-Up Included in PJM Billed Revenues Above Lines 6 x 7 / 8 Total Billed PJM Revenues, Excluding Impact of True-Up Line 5 minus Line 9 #DIV/0! #DIV/0! #DIV/0! #DIV/0! Total Calendar Revenues Per Step 1 above #DIV/0! Interest on Amount of Refunds or Surcharges Interest 35.19a for March Current Yr	5	Total PJM Billed Revenues from applicable update	Lines 2 x 3 x 4	-	-	
Total Number of Days in Calendar Year True-Up Included in PJM Billed Revenues Above Lines 6 x 7 / 8 #DIV/0! Total Line 5 minus Line 9 #DIV/0! Total Interest on Agriculture Requirement per Lines 167, 169 & 170 of Attachment H2-A #DIV/0! Interest on Amount of Refunds or Surcharges Interest 35.19a for March Current Yr	6	True-Up from applicable update	Line 168 of Applicable Update	-	-	
9 True-Up Included in PJM Billed Revenues Above Lines 6 x 7 / 8 #DIV/0! #DIV/0! Total 10 Billed PJM Revenues, Excluding Impact of True-Up Line 5 minus Line 9 #DIV/0! #DIV/0! #DIV/0! #DIV/0! 2 Comparison of Trued-Up File to Calendar Revenues Trued-Up Revenue Requirement per Lines 167, 169 & 170 of Attachment H2-A #DIV/0! = #DIV/0! = #DIV/0! Interest on Amount of Refunds or Surcharges Interest 35.19a for March Current Yr	7	Effective Number of Days in Calendar Year				
Total 10 Billed PJM Revenues, Excluding Impact of True-Up Line 5 minus Line 9 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! Interest on Amount of Refunds or Surcharges Interest 35.19a for March Current Yr	8	Total Number of Days in Calendar Year				
10 Billed PJM Revenues, Excluding Impact of True-Up Line 5 minus Line 9 #DIV/0!	9	True-Up Included in PJM Billed Revenues Above	Lines 6 x 7 / 8	#DIV/0!	#DIV/0!	
Trued-Up Revenue Requirement per Lines 167, 169 & 170 of Attachment H2-A #DIV/0! = #DIV/0! = #DIV/0! = #DIV/0! = #DIV/0! = #DIV/0! = #DIV/0!	10	Billed PJM Revenues, Excluding Impact of True-Up	Line 5 minus Line 9	#DIV/0!	#DIV/0!	
#DIV/0! = #DIV/0! = #DIV/0! Interest on Amount of Refunds or Surcharges Interest 35.19a for March Current Yr	2 Cor	nparison of Trued-Up File to Calendar Revenues				
Interest on Amount of Refunds or Surcharges Interest 35.19a for March Current Yr		Trued-Up Revenue Requirement per Lines 167, 169 & 170 of Attachment H2-A	Calendar Revenues Per Step 1 above			
Interest 35.19a for March Current Yr		#DIV/0! -	#DIV/0!	=	#DIV/0!	
Month Yr 1/12 of Step 2 Interest 35.19a for Interest (Refund)/Charg		-				
		Month Yr	1/12 of Step 2	Interest 35.19a for		Interest (Refund)/Charge

Interest 35.19a for March C						
Month	Yr	1/12 of Step 2	Interest 35.19a for		Interest	(
World	11	17 12 01 Otop 2	March Current Yr	Months	interest	(
Jun		#DIV/0!	0.0000%	11.5	#DIV/0!	
Jul		#DIV/0!	0.0000%	10.5	#DIV/0!	
Aug		#DIV/0!	0.0000%	9.5	#DIV/0!	
Sep		#DIV/0!	0.0000%	8.5	#DIV/0!	
Oct		#DIV/0!	0.0000%	7.5	#DIV/0!	
Nov		#DIV/0!	0.0000%	6.5	#DIV/0!	
Dec		#DIV/0!	0.0000%	5.5	#DIV/0!	
Jan		#DIV/0!	0.0000%	4.5	#DIV/0!	
Feb		#DIV/0!	0.0000%	3.5	#DIV/0!	
Mar		#DIV/0!	0.0000%	2.5	#DIV/0!	
Apr		#DIV/0!	0.0000%	1.5	#DIV/0!	
May		#DIV/0!	0.0000%	0.5	#DIV/0!	
Total		#DIV/0!				
		Balance	Interest	Amort	Balance	
Jun		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Jul		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Aug		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Sep		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Oct		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Nov		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Dec		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Jan		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Feb		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Mar		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Apr		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
May		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Total with interest				#DIV/0!		
The difference between the	Trued-Up Revenue Require	ment and the calendar billed revenues	3			
(excl true-up) with interest				#DIV/0!		
Prior Period Adjustments				-	Note 1	
			Total true-up amount	#DIV/0!		
Rev Req based on Current	Year data before True-Up +	Incentive Revenues + 30.9 Credits		#DIV/0!	Note 2	
Total Revenue Requiremen	t			#DIV/0!		

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

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

Attachment 7 - Transmission Enhancement Charge Worksheet

New Plant Carrying Charge

FCR if not a CIAC

Formula Line

Net Plant Carrying Charge without Depreciation

Line B less Line A

166 Net Plant Carrying Charge per 100 basis point increase in ROE without Depreciation

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FCR if a CIAC

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

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

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

Per FERC's orders in Docket No. ER07-576, the Conastone and Waugh Chapel substation projects, the Downtown Project, and the Northwest to Finksburg project get an ROE of 11.5%.

The rest of transmission rate base gets an ROE of 10.5% which includes a 50 basis point RTO planning participation adder approved in Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007.

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

Lives shown above are illustrative only

The Dedicated Facility Project revenue requirement grid(s) shown above reflect the revenue requirements associated with a directly assigned transmission charge.

The revenue requirement associated with this project in any given year is included on line 146 of Attachment H-2A ("the Gross Revenue Requirement") of BGE's formula rate model.

This same revenue requirement is in turn credited on line 153 of Attachment H-2A ("Revenue Credits") such that this directly assigned transmission charge has no impact on Attachment H-2A, line 155 ("Net Revenue Requirement").

In this way BGE's wholesale transmission customers are insulated from any revenue requirement effect from the Dedicated Facility Project.

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

The Dedicated Facility Project- Abandonment revenue requirement grid(s) shown above reflect the revenue requirements associated with the abandonment costs regulatory

asset as it pertains to the directly assigned transmission charge. The revenue requirement associated with these abandonment costs in any given year is included on line 152 of Attachment H-2A ("the Gross Revenue Requirement") of BGE's formula rate model. This same revenue requirement is in turn credited on line 159 of Attachment

H-2A ("Revenue Credits") such that abandonment costs related to this directly assigned transmission charge has no impact on Attachment H-2A, line 161 ("Net

Revenue Requirement"). In this way BGE's wholesale transmission customers are insulated from any revenue requirement effect associated with abandonment costs

related to the directly assigned facility charge, should such abandonment costs ever arise.

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

Appendix A Page 42 of 69 New Plant Carrying Charge

FCR if not a CIAC

Formula Line
A 159
B 166
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FCR if a CIAC

D 160

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

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To accomodate varying in-service dates for

Lives shown above are illustrative only
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This same revenue requirement is in turn or
In this way BGE's wholesale transmission or

In the event the facilities associated with The Dedicated Facility Project- Abandonme asset as it pertains to the directly assigned the line 152 of Attachment H-2A ("the Gross Re H-2A ("Revenue Credits") such that abando Revenue Requirement"). In this way BGE's related to the directly assigned facility charge.

FCR if not a CIAC

Formula Line
A 159
B 166
C

FCR if a CIAC

D 160

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

The rest of transmissio	n rate base gets	8																						
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To accomodate varying in-service dates for

Lives shown above are illustrative only
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In the event the facilities associated with The Dedicated Facility Project- Abandonme asset as it pertains to the directly assigned the line 152 of Attachment H-2A ("the Gross Re H-2A ("Revenue Credits") such that abando Revenue Requirement"). In this way BGE's related to the directly assigned facility charge.

FCR if not a CIAC

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FCR if a CIAC

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The FCR resulting from Formula in a given Therefore actual revenues collected in a Per FERC's orders in Docket No. ER07-5.

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

In the event the facilities associated with The Dedicated Facility Project- Abandonme asset as it pertains to the directly assigned to line 152 of Attachment H-2A ("the Gross Re H-2A ("Revenue Credits") such that abandon Revenue Requirement"). In this way BGE's related to the directly assigned facility charges.

The Dedicated Facility Project revenue requirement associated with the This same revenue requirement is in turn or In this way BGE's wholesale transmission or

FCR if not a CIAC

Formula Line 159 166 С

FCR if a CIAC

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The FCR resulting from Formula in a given Therefore actual revenues collected in a Per FERC's orders in Docket No. ER07-5

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

The rest of transmission	n rate base gets	8 8		_											ī					_					
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The rest of transmission rate base gets a

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Schedule 12	(Yes or No)								
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CIAC	(Yes or No)								
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To accomodate varying in-service dates for

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In the event the facilities associated with The Dedicated Facility Project- Abandonme asset as it pertains to the directly assigned the line 152 of Attachment H-2A ("the Gross Re H-2A ("Revenue Credits") such that abando Revenue Requirement"). In this way BGE's related to the directly assigned facility charge

Baltimore Gas and Electric Company

Attachment 8 - Company Exhibit - Securitization Workpaper

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

Attachment 9 Rate Base Worksheet **Baltimore Gas and Electric**

					1				T-			
	(Note G)	Gro	oss Plant In Service			Accumulated Depreciatio	n	Accumula	ated Amortization		Net Plant In Service	
Line No	Month (a)	Transmission (b)	General & Intangible (c)	Common (d)	Transmission (e)	General (f)	Common (g)	Intangible (h)	Common (i)	Transmission (j)	General & Intangible (k)	Common (I)
Attachme	ent H-2A, Line No:	19	23	24	30	31	12	10	11			
		204-207.58.g minus 204-207.57.g. Projected monthly balances that are the amounts expected to be included in 204-207.58.g for end of year and records for other months (Note E)	204-207.99.g minus 204- 207.98.g for end of year, records for other months	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	200-201.21.c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Col. (b) - Col. (e)	Col. (c) - Col. (f) - Col. (h)	Col. (d) - Col. (g) - Col. (i)
	er Prior Year Actual	-			-	-	-	-	-		-	-
2 January		-			-	-	-	-	-		-	-
3 February		-		-	-	-	-	-	-		-	-
4 March		-		-	-	-	-	-	-		-	-
5 April		-		-	-	-	-	-	-		-	-
6 May		-		-	-	-	-	-	-		-	-
7 June		-		-	-	-	-	-	-		-	-
8 July		-		-	-	-	-	-	-		-	-
9 August		-		-	-	-	-	-	-		-	-
10 September	er	-			-	-	-	-	-		-	-
11 October		-		-	-	-	-	-	-		-	-
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	of the 13 Monthly Balances (Attachment 9A)	-	- "DN//OI	- "DIV//OI	-	-	-	- "DIV/OI	-	-	-	
	rger Cost to Achieve (Attachment 10)		#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!		- _	#B14701	#DIV/0!
16 Average of	of the 13 Monthly Balances Less Merger Cost to Achieve	<u> </u>	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!

(Note G)

								Unament's d Bandatana	Harris and an Albanda and	Account No. 282	Account No. 283	Account No. 190	Account No. 255
Line No	Mon	nth	CWIP	PHFU		Undistributed		Unamortized Regulatory Asset	Unamortized Abandoned Plant	Accumulated Deferred Income Taxes (Note C)	Accumulated Deferred Income Taxes (Note C)	Accumulated Deferred Income Taxes (Note C)	Investment Credit
LINC 140	William		O****	11110		Ondistributed		ASSCE	Tant	Taxes (Note 0)	medine raxes (Note o)	moonie raxes (Note o)	investment orealt
	(a)	a)	CWIP in Rate Base	Held for Future Use	Materials & Supplies	Stores Expense	Prepayments						
			(b)	(c)	(d)	(e) 47	(f)	(g)	(h) 44(a)	(i)	(j)	(k)	(I)
Attachment H-2A	, Line No:			28	50	47	45		44(a)				
					227. 8. c + 227.5.c (see								
					Att H-2A Note U) for end								
				214 for end of year, records	-	-							
			(Note B)	for other months	months	other months	(Note F)	(Note A)	(Note H)	Attachment 1	Attachment 1	Attachment 1	Attachment 1
17 December Prior Y	Year Actual			-			#DIV/0!		-				
18 January							#DIV/0!						
19 February							#DIV/0!						
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30 Average of the 13	R Monthly Ralances /	(Note D)					#DIV/0! #DIV/0!		#DIV/0! #DIV/0!				
30 Average of the 13	o working balances ((14016 D)		<u> </u>			#DIV/U:	<u> </u>	#DIV/U!				

- Notes:
 A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.
 B Includes only CWIP authorized by the Commission for inclusion in rate base.
 C ADIT and Accumulated Deferred Income Tax Credits are computed using the average of non-prorated ADIT balances for the beginning of the year and end of the year balances plus the prorated balance.
 C Calculate using 13 month average balance, except ADIT.
 E Projected balances are for the calendar year the revenue under this formula begins to be charged.
 F From Attachment 5 for the end of year balance and records for other months.
 G In the true-up calculation, actual monthly balance records are used for plant and in the projected calculation projected monthly balances are used for plant.
 H Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.

Attachment 9A Rate Base Worksheet - Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations) Baltimore Gas and Electric

									Baltimore Gas and Elec	tric								
(Note A)			Gross PI	ant In Service					Asset Retire	ment Obligations					Gross Plant in Service Lo	ess Asset Retirement Ob	ligations	
				Distribution Specif	•					Distribution Specif	•					•	ific Transmission Spe	
Month (a) nt H-2A, Line No:	Total Plant in Service (b)	e Transmission (c)	General & Intangible (d)	e Software (e)	Software (f) 19	Common (g)	Total Plant in Service (h)	Transmission (i)	General & Intangible	e Software (k)	Software (I)	Common (m)	Total Plant in Service (n) 6	Transmission (o)	General & Intangib (p)	ole Software (q) 23	Software (r) 23	Comn (s)
	balances that are the amounts expected to be included in 204-207.104. for end of year and	for end of year and		software recorded in	Transmission specific software recorded in Account 303	page 356 for end of year	204-207.57.g. + 204- 207.74.g. + 204-207.83.g. + 204-207.98.g. Monthly balances that are the amounts expected to be included in 204-207.57.g. + 204-207.74.g. + 204- 1, 207.83.g. + 204-207.98.g. ar, for end of year and records for other months	204-207.57.g. Monthly balances that are the amounts expected to be included in 204-207.57.g for end of year and	g 204-207.98.g. for end of year, records for other	Distribution specific software recorded in Account 303	Transmission specific software recorded in Account 303	Electric Only, Form No 1 page 356 for end of year records for other months	,	Col. (c) - Col. (i)	Col. (d) - Col. (j)	Col. (e) - Col. (k)	Col. (f) - Col. (I)	Col. (g) - Col.
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(Note A)				Accumulated Dep	oreciation & Amortization							Asset Retiren	nent Obligations					
Month	Total Plant in Service	e Transmission	General Depr.	Intangible Amort.	Distribution Specific Software Amort.	c Transmission Specific Software Amort.	c Common Depr.	Common Amort.	Total Plant in Service	e Transmission	General Depr.	Intangible Amort.	Distribution Specific Software Amort.	Transmission Speci Software Amort.		Common Amort	i.	
(a) t H-2A, Line No:	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(0)	(p)	(q)		
	•	219.25.c Monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months		-	•	Transmission specific software recorded in Account 303	Electric Only, Form No 1, page 356 for end of year, records for other months	page 356 for end of year	ır,	Company records	Company records	Company records	Company records	Company records	Company records	Company records		
r Prior Year Actual	for other months	for other months	records for other months	5 Months	Account 505	Account 505	records for other months	records for other month	is Company records	Company records	Company records	Company records	Company records	Company records	Company records	Company records		
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r verage of the 13 Monthly Balances	_				-	_	_		-	-					<u> </u>	-		
erage of the 13 Monthly Balances			-		<u> </u>	<u> </u>	<u> </u>	-	-	<u> </u>	-	<u> </u>	<u> </u>	<u> </u>	-	-	-	
(Note A)			Accumulate	ed Depreciation & Amor	tization Less Asset Retiren Distribution Specific	ment Obligations c Transmission Specifi	c											
Month	Total Plant in Service		General Depreciation	• , ,	tion Software Amortizatio	on Software Amortization	n Common Depreciation	Common Amortizatio	n									
ent H-2A, Line No:	9	(c) 30	31	(e) 32	(1)	30	12	11										
er Prior Year Actual	Col. (b) - Col. (j)	Col. (c) - Col. (k)	Col. (d) - Col. (l)	Col. (e) - Col. (m)	Col. (f) - Col. (n)	Col. (g) - Col. (o)	Col. (h) - Col. (p)	Col. (i) - Col. (q)										
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Note

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

41 December 42 Aver

Average of the 13 Monthly Balances

Baltimore Gas and Electric

	(a)	ttachment 10 - Merger Costs	(b)	(c)	(d)	()		(x)
O&M Cost To Achieve	(4)					()		
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reciation & Amortization Ex	xpense Cost To Achieve	•						
RC Account			Total	Allocation to Tran	IS.			Total
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tal	Common Plant		- \$ -	#DIV/0!			#DIV/0 #DIV/0	
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		Baltimore Gas and E	Electric					
	A	ttachment 10 - Merger Costs						
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Baltimore Gas and Electric

Attachment 11 - Depreciation* and Amortization Rates

TRANSMISS	ION PLANT	Deprec.
Account	Account Description	Rate (%)
350.20	LAND RIGHTS	1.19
352.00	STRUCTURES AND IMPROVEMENTS	2.10
353.00	STATION EQUIPMENT	2.81
354.00	TOWERS AND FIXTURES	3.83
355.00	POLES AND FIXTURES	3.85
356.00	OVERHEAD CONDUCTORS AND DEVICES	3.90
357.00	UNDERGROUND CONDUIT	1.90
358.00	UNDERGROUND CONDUCTORS AND DEVICES	2.20
359.00	ROADS AND TRAILS	1.72
GENERAL P	LANT - ELECTRIC	Deprec.
Account	Account Description	Rate (%)
390.00	STRUCTURES AND IMPROVEMENTS	4.96
391.10	OFFICE FURNITURE	2.93
391.20	OFFICE EQUIPMENT	8.99
391.33	PERSONAL COMPUTERS	20.52
393.00	STORES EQUIPMENT	6.57
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	5.24
395.00	LABORATORY EQUIPMENT	0.01
397.00	COMMUNICATION EQUIPMENT	6.56
397.64	COMMUNICATION EQUIPMENT - DRI	10.60
398.00	MISCELLANEOUS EQUIPMENT	4.62
GENERAL P	LANT - COMMON (ELECTRIC & GAS)	Deprec.
Account	Account Description	Rate (%)
390.00	STRUCTURES AND IMPROVEMENTS	2.57
391.10	OFFICE FURNITURE	5.36
391.20	OFFICE EQUIPMENT	7.23
391.33	COMPUTER EQUIPMENT - OTHER	18.90
391.36	COMPUTER HARDWARE WITH SMART GRID	8.47
392.10	AUTOMOBILES	9.57
392.20	LIGHT TRUCKS UNDER 33,000	8.20
392.30	HEAVY TRUCKS 33,000 AND OVER	6.07
392.40	TRACTORS	5.04
392.60	TRAILERS	4.43
392.70	PRELEASED VEHICLES	17.45
393.00	STORES EQUIPMENT	8.38
394.10	PORTABLE TOOLS	4.44
394.20	SHOP AND GARAGE EQUIPMENT	5.09
394.30	CNG FUELING STATIONS	7.98
395.00	LABORATORY EQUIPMENT	3.78
396.00	POWER OPERATED EQUIPMENT	6.35
397.10	COMMUNICATION EQUIPMENT - OVERHEAD	5.32
397.20	COMMUNICATION EQUIPMENT - UNDERGROUND	5.19
397.30	COMMUNICATION EQUIPMENT - OTHER	4.97
397.60	COMMUNICATION EQUIPMENT - SMART GRID	12.15
398.00	MISCELLANEOUS EQUIPMENT	4.68
INTANGIBLE	PLANT	Amort.
Account	Account Description	Rate (%)
302	Franchises and Consents	11310 (70)
303	Miscellaneous Intangible Plant	
	2-year plant	50.00
	y presser	30.00

3-year plant	33.33
4-year plant	25.00
5-year plant	20.00
6-year plant	16.67
7-year plant	14.29
8-year plant	12.50
9-year plant	11.11
10-year plant	10.00
11-year plant	9.09
12-year plant	8.33
13-year plant	7.69
14-year plant	7.14
15-year plant	6.67

Notes: *Within five years of the effective date of the Settlement in Docket No ER19-5 et al, and at least every five years thereafter, BGE will file an FPA Section 205 rate proceeding to revise its depreciation rates (unless the company has otherwise submitted an FPA Section 205 rate filing that addresses its depreciation rates in the prior five years).

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

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 Chicago, Illinois this 25th day of March, 2024.

/s/ Geneva Kennedy

Geneva Kennedy
Senior Paralegal
Exelon Corporation
10 S. Dearborn Street, 52nd Floor
Chicago, IL 60603

Telephone: (779) 231-0674