

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2021

Line No.	(1)	(2)	(3)	(4)	(5)
			WEST PENN POWER		Allocated Amount
1	GROSS REVENUE REQUIREMENT [page 3, Line 45, col 5]				\$ 43,983,482
	REVENUE CREDITS	(Note T)	Total	Allocator	
2	Account No. 451	(page 4, Line 38)	-	TP 1.00000	-
3	Account No. 454	(page 4, Line 39)	-	TP 1.00000	-
4	Account No. 456	(page 4, Line 40)	431,942	TP 1.00000	431,942
5	TEC Revenue	Attachment 11, Page 2, Line 3, Col. 13	2,374,024	DA 1.00000	2,374,024
6	TOTAL REVENUE CREDITS (sum Lines 2-5)		2,805,966		2,805,966
7	True-up Adjustment with Interest	(Attachment 13, Line 28) enter negative			-
8	NET REVENUE REQUIREMENT	(Line 1 - Line 6 + Line 7)			\$ 41,177,516

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2021

	(1)	(2)	(3)	(4)	(5)
Line No.	RATE BASE:	Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
GROSS PLANT IN SERVICE					
1	Production	Attachment 3, Line 14, Col. 1 (Notes U & X)	-	NA	
2	Transmission	Attachment 3, Line 14, Col. 3 (Notes U & X)	483,305,816	TP	1.00000
3	Distribution	Attachment 3, Line 14, Col. 4 (Notes U & X)	2,721,285,455	NA	
4	General & Intangible	Attachment 3, Line 14, Col. 5 & 6 (Notes U & X)	344,444,817	W/S	0.09900
5	Common	Attachment 3, Line 14, Col. 7 (Notes U & X)	-	CE	0.09900
6	TOTAL GROSS PLANT (sum Lines 1-5)		3,549,036,088	GP=	14.579%
ACCUMULATED DEPRECIATION					
7	Production	Attachment 4, Line 14, Col. 1 (Notes U & X)	-	NA	
8	Transmission	Attachment 4, Line 14, Col. 3 (Notes U & X)	208,325,186	TP	1.00000
9	Distribution	Attachment 4, Line 14, Col. 4 (Notes U & X)	825,185,794	NA	
10	General & Intangible	Attachment 4, Line 14, Col. 5 & 6 (Notes U & X)	192,111,366	W/S	0.09900
11	Common	Attachment 4, Line 14, Col. 7 (Notes U & X)	-	CE	0.09900
12	TOTAL ACCUM. DEPRECIATION (sum Lines 7-11)		1,225,622,346		
NET PLANT IN SERVICE					
13	Production	(Line 1- Line 7)	-		
14	Transmission	(Line 2- Line 8)	274,980,630		274,980,630
15	Distribution	(Line 3 - Line 9)	1,896,099,661		
16	General & Intangible	(Line 4 - Line 10)	152,333,451		15,081,762
17	Common	(Line 5 - Line 11)	-		-
18	TOTAL NET PLANT (sum Lines 13-17)		2,323,413,743		290,062,392
ADJUSTMENTS TO RATE BASE					
19	Account No. 281 (enter negative)	Attachment 5, Line 1, Col. 1 (Notes C, F)	-	NA	
20	Account No. 282 (enter negative)	Attachment 5, Line 1, Col. 2 (Notes C, F)	(53,979,099)	DA	1.00000
21	Account No. 283 (enter negative)	Attachment 5, Line 1, Col. 3 (Notes C, F)	(5,787,695)	DA	1.00000
22	Account No. 190	Attachment 5, Line 1, Col. 4 (Notes C, F)	3,222,976	DA	1.00000
23	Account No. 255 (enter negative)	Attachment 5, Line 1, Col. 5 (Notes C, F)	-	DA	1.00000
24	Unfunded Reserve Plant-related (enter negative)	Attachment 14, Line 6, Col. 6 (Notes C & Y)	-	DA	1.00000
25	Unfunded Reserve Labor-related (enter negative)	Attachment 14, Line 9, Col. 6 (Notes C & Y)	(622,482)	DA	1.00000
26	CWIP	Attachment 17, Line 3, Col P 216.b (Notes X & Z)	-	DA	1.00000
27	Unamortized Regulatory asset	Attachment 19, Line 2, Col. Y (Note X)	-	DA	1.00000
28	TOTAL ADJUSTMENTS (sum Lines 19-27)		(57,166,300)		
29	LAND HELD FOR FUTURE USE	214.x.d (Attachment 14, Line 3, Col. 1) (Notes G & Y)	-	TP	1.00000
30	WORKING CAPITAL (Note H)				
31	CWC	1/8*(Page 3, Line 16 minus Page 3, Line 15)	(78,134)		1,481,273
32	Materials & Supplies (Note G)	227.8.c & .16.c (Attachment 14, Line 3, Col. 2) (Note Y)	-	TE	0.98992
33	Prepayments (Account 165)	111.57.c (Attachment 14, Line 3, Col. 3) (Notes B & Y)	620,202	GP	0.14579
34	TOTAL WORKING CAPITAL (sum Lines 31 - 33)		542,068		
35	RATE BASE (sum Lines 18, 28, 29, & 34)		2,266,789,511		334,467,784

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2021

WEST PENN POWER						
Line No.	(1)	(2)	(3)	(4)	(5)	
	Source	Company Total	Allocator	Transmission (Col 3 times Col 4)		
O&M and A&G						
1	Transmission O&M Expense	321.112.b (Attachment 20, page 1, Line 112)	97,379,104	TE	0.98992	96,397,144
2	Less LSE Expenses Included in Transmission O&M Accounts (Note W)		860	DA	1.00000	860
3	Less Account 565	321.96.b (Attachment 20, page 1, Line 96)	76,089,028	DA	1.00000	76,089,028
4	Less Sub-Transmission O&M	(Company records, Note DD)	7,402,056	DA	1.00000	7,402,056
5	Less Vegetation Management Surcharge Rider	(Company records, Note CC)	-	DA	1.00000	-
6	A&G Expense	323.197.b (Attachment 20, page 2, Line 197)	5,491,572	W/S	0.09900	543,693
7	Less A&G specific	(Company records, Note BB)	12,120,750	W/S	0.09900	1,200,014
8	Less FERC Annual Fees		-	W/S	0.09900	-
9	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		3,459,166	W/S	0.09900	342,474
10	Plus Transmission Related Reg. Comm. Exp. (Note I)		-	TE	0.98992	-
11	Sub-Transmission A&G reduction percent	Line 4 / Line 1	8%	DA	1.00000	7.60%
12	Less Sub-Transmission A&G	Line 11 * (Line 6 minus Line 7)	(503,902)	W/S	0.09900	(49,889)
13	PBOP Expense Adjustment in Year	Attachment 6, Line 11 (Note C)	423,718	DA	1.00000	423,718
14	Common	336.1	-	CE	0.09900	-
15	Amortization of Regulatory Assets	Attachment 19, Line 2, Col. K	-	DA	1.00000	-
16	TOTAL O&M and A&G (sum Lines 1, 6, 10, 13, 14, 15 less 2, 3, 4, 5, 7, 8, 9, 12)		4,726,436			12,380,011
DEPRECIATION AND AMORTIZATION EXPENSE						
17	Transmission	336.7.b (Note U)	10,734,121	TP	1.00000	10,734,121
18	General & Intangible	336.1.f & 336.10.f (Note U)	20,828,909	W/S	0.09900	2,062,165
19	Sub-Transmission	(Company records, Note DD)	593,122	DA	1.00000	593,122
20	Common	336.11.b (Note U)	-	CE	0.09900	-
21	TOTAL DEPRECIATION (sum Lines 17, 18, 20 less 19)		30,969,908			12,203,163
TAXES OTHER THAN INCOME TAXES (Note J)						
LABOR RELATED						
22	Payroll	263.1 (Attachment 7, Line 1z)	2,563,378	W/S	0.09900	253,787
23	Highway and vehicle	263.1 (Attachment 7, Line 2z)	21,808	W/S	0.09900	2,159
PLANT RELATED						
24	Property	263.1 (Attachment 7, Line 3z)	219,478	GP	0.14579	31,997
25	Gross Receipts and Taxes Non-Functionalized to Transmission	263.1 (Attachment 7, Line 4z)	53,232,790	NA		-
26	Other	263.1 (Attachment 7, Line 5z)	2,326,524	GP	0.14579	339,180
27	Payments in lieu of taxes	Attachment 7, Line 6z	-	GP	0.14579	-
29	TOTAL OTHER TAXES (sum Lines 22 - 28)		58,363,978			627,123
INCOME TAXES						
30	T=1 - (((1 - SIT) * (1 - FIT)) / ((1 - SIT) * FIT * p)) =	(Note K)	28.89%			
31	CIT=(T(1-T)) * (1-(WCLTD/R)) =		29.54%			
where WCLTD=(page 4, Line 31) and R= (page 4, Line 34)						
and FIT, SIT & p are as given in footnote K.						
32	1 / (1 - T) (from Line 30)		1.4063			
33	Amortized Investment Tax Credit (266.8.f) (enter negative)		-			
34	Tax Effect of Permanent Differences and AFUDC Equity	(Notes C & D)	6,606			
35	(Excess)/Deficient Deferred Income Taxes	(Attachment 15, Line 12, Col. F) (Notes C & E)	(3,248,642)			
36	Income Tax Calculation = Line 31 * Line 41		51,432,760	NA		5,320,002
37	ITC adjustment (Line 32 * Line 33)		-	GP	0.14579	-
38	Permanent Differences and AFUDC Equity Tax Adjustment (Line 32 * Line 34)		9,290	DA	1.00000	9,290
39	(Excess)/Deficient Deferred Income Tax Adjustment (Line 32 * Line 35)		(4,568,610)	DA	1.00000	(4,568,610)
40	Total Income Taxes	sum Lines 36 through 39	46,873,441			760,683
41	RETURN	Rate Base (page 2, Line 35) * Rate of Return (page 4, Line 34, col. 6)	174,141,400	NA		18,012,501
42	GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)	(sum Lines 16, 21, 29, 40, 41)	315,075,164			43,983,482
43	Plus any increased ROE adder incentive NITS	Attachment 2b, Line 2 (Note AA)	\$ -			-
44	Plus any increased ROE adder incentive TEC	Attachment 11, Line 4, col 12 (Note AA)	\$ -			-
45	GROSS REV. REQUIREMENT	(sum Lines 42, 43, 44)	315,075,164			43,983,482

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2021

SUPPORTING CALCULATIONS AND NOTES									
Line No.	(1)	(2)	(3)	(4)	(5)	(6)			
TRANSMISSION PLANT INCLUDED IN ISO RATES									
1	Total transmission plant (page 2, Line 2, column 3)					483,305,816			
2	Less transmission plant excluded from ISO rates (Note M)								
3	Less transmission plant included in OATT Ancillary Services (Note N)								
4	Transmission plant included in ISO rates (Line 1 less Lines 2 & 3)					483,305,816			
5	Percentage of transmission plant included in ISO Rates (Line 4 divided by Line 1)				TP=	1.00000			
TRANSMISSION EXPENSES									
6	Total transmission expenses (page 3, Line 1, column 3)					97,379,104			
7	Less transmission expenses included in OATT Ancillary Services (Attachment 20, Line 85 plus Line 86 and Line 87) (Note L)					981,960			
8	Included transmission expenses (Line 6 less Line 7)					96,397,144			
9	Percentage of transmission expenses after adjustment (Line 8 divided by Line 6)					0.98992			
10	Percentage of transmission plant included in ISO Rates (Line 5)				TP	1.00000			
11	Percentage of transmission expenses included in ISO Rates (Line 9 times Line 10)				TE=	0.98992			
WAGES & SALARY ALLOCATOR (W&S)									
12	Production	Form 1 Reference	\$	TP	Proration (Note EE)	Allocation			
13	Transmission	354.20.b		0.00		-			
14	Distribution	354.23.b	3,256,135	1.00		3,256,135	(Note EE)		
15	Other	354.24, 354.25, 354.26.b	1,281,550	0.00		-	W&S Allocator (\$ / Allocation)		
16	Total (sum Lines 12-15)		32,888,616			3,256,135	=	0.09900	= WS
COMMON PLANT ALLOCATOR (CE) (Note O)									
17	Electric	200.3.c	\$			% Electric (Line 17 / Line 20)	W&S Allocator (Line 16, col. 6)		CE
18	Gas	201.3.d				1.00000	* 0.09900	=	0.09900
19	Water	201.3.e							
20	Total (sum Lines 17 - 19)		-						
ANNUAL ALLOCATION FACTOR CALCULATION (Note A)									
21	Annual Allocation Factor for Income taxes and Return (ROE)								
22	Annual Allocation Factor for Income Taxes	Page 3, Line 40, Col. 5 / Page 2, Line 14, Col. 5							0
23	Annual Allocation Factor for Return on Rate Base	Page 3, Line 41, Col. 5 / Page 2, Line 14, Col. 5							0
24	Total Annual Allocation Factor for Income Taxes and Return (ROE)	Line 22 + Line 23							0
25	Annual Allocation Factor for Income taxes and Return (scaled basis points adder)								
26	Annual Allocation Factor for Income Taxes	Attach 2a Line 33 / Page 2, Line 14, Col. 5							0
27	Annual Allocation Factor for Return on Rate Base	Attach 2a Line 22 / Page 2, Line 14, Col. 5					0.069699817		
28	Total Annual Allocation Factor for Income Taxes and Return (scaled basis point)	Line 26 + Line 27							0
29	Additional Annual Allocation Factor for Income Taxes and Return	Line 28 - Line 24							0
RETURN (R)									
30	Preferred Dividends (118.29c) (positive number)					\$			
31	Long Term Debt (112.24.c) (Attachment 8, Line 14, Col. 9) (Note X)		\$	%	Cost (Note P)	Weighted			
32	Preferred Stock (112.3d) (Attachment 8, Line 14, Col. 3) (Note X)		975,000,000	51%	0.0413	0.0210 =WCLTD			
33	Common Stock Attachment 8, Line 14, Col. 8) (Note X)		-	0%	0.0000	0.0000			
34	Total (sum Lines 31-33)		944,318,808	49%	0.1135	0.0558			
REVENUE CREDITS									
ACCOUNT 447 (SALES FOR RESALE)									
35	a. Bundled Non-RQ Sales for Resale (311.x.b)	(310-311)		(Note Q)					
36	b. Bundled Sales for Resale								
37	Total of (a)-(b)								-
38	ACCOUNT 451 (MISCELLANEOUS SERVICE REVENUE) (Note S)	(300.17.b)							
39	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)	(300.19.b)							
40	ACCOUNT 456 (OTHER ELECTRIC REVENUE) (Note V)	(330.x.n)				431,942			

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2021

WEST PENN POWER

General Note: References to pages in this formulary rate are indicated as: (page#, Line#, col.#)

References to data from FERC Form 1 are indicated as: #.y.x (page, Line, column)

Note

Letter

- A Annual allocation Factor is utilized to calculate the incremental income tax and return for a scaled basis points adder to the ROE and will be utilized only in the instance there exists Commission approved ROE incentive projects; else there will exist no incremental income tax and return.
- B Prepayments shall exclude prepayments of income taxes.
- C Transmission-related only.
- D Includes the annual income tax cost or benefits due to permanent differences or differences between the amounts of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction.
- E Upon enactment of changes in tax law, income tax rates (including changes in apportionment) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes.
- F The balances in accounts 190, 281, 282, and 283 shall be adjusted for items as listed on Attachment 5. For example, any and all amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109 should be excluded. The balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note K. Account 281 is not allocated.
- G Identified in Form 1 as being only transmission related.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, Line 16, column 5 minus amortization of regulatory assets (page 3, Line 15, col. 5). Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, Line 57 in the Form 1.
- I Line 9 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 10 - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts and taxes non-functionalized to Transmission are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate, SIT is the State income tax rate, and $p = \frac{\text{the percentage of federal income tax deductible for state income taxes}}{\text{percent of federal income tax deductible for state purposes}}$. If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by $(1/(1-T))$ (page 3, Line 32).
- | | | |
|------------------|-------|---|
| Inputs Required: | FIT = | 21.00% |
| | SIT = | 9.99% (State Income Tax Rate or Composite SIT) |
| | $p =$ | (percent of federal income tax deductible for state purposes) |
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1 - 561.3, and 561.BA., and related to generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts.
- P Debt cost rate = Attachment 10, Column (j) total. Preferred cost rate = preferred dividends (Line 30) / preferred outstanding (Line 32). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC.
- Q Line 37 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Excludes revenues unrelated to transmission services.
- T The revenues credited on page 1, Lines 2-4 do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. The revenue on Line 5 is supported by its own reference.
- U Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
- V On Page 4, Line 40, enter revenues from RTO settlements that are associated with NITS and firm Point-to-Point Service for which the load is not included in the divisor to derive AP Zonal rates. Exclude non-firm Point-to-Point revenues and revenues related to RTEP projects.
- W Account Nos. 561.4, 561.8, and 575.7 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
- X Calculate using a 13-month average balance.
- Y Calculate using average of beginning and end of year balance.
- Z Includes only CWP authorized by the Commission for inclusion in rate base.
- AA Any actual ROE incentive must be approved by the Commission; therefore, Line will remain zero until a project(s) is granted a ROE incentive adder.
- BB A&G adjustment to address specific assignment to distribution or transmission
- CC Vegetation Management Surcharge rider specific to West Virginia
- DD Sub-transmission includes assets below 100 kV, but which reside in transmission FERC accounts
- EE To the extent transmission assets are transferred to KATCo, a proration factor will be applied on a percent of the transmission gross plant transferred

Schedule 1A Rate Calculation

1	\$	981,960	Attachment H-11A, Page 4, Line 7
2			Revenue Credits for Sched 1A - Note A
3	\$	981,960	Net Schedule 1A Expenses (Line 1 - Line 2)
4		49,030,018	Annual MWh in AP Zone - Note B
5	\$	0.0200	Schedule 1A rate \$/MWh (Line 3/ Line 4)

Note:

A

Revenues received pursuant to PJM Schedule 1A revenue allocation procedures for transmission service outside of the AP Zone during the year used to calculate rates under Attachment H-11A

B

Load expressed in MWh consistent with load used for billing under Schedule 1A for the AP Zone. Data from RTO settlement systems for the calendar year prior to the rate year.

ROE Calculation

Attachment H -11A, Attachment 2
page 1 of 1
For the 12 months ended 12/31/2021

Return Calculation				
		Source Reference		
1	Rate Base	Attachment H-11A, page 2, Line 35, Col. 5	234,467,784	
2	Preferred Dividends	enter positive	Attachment H-11A, page 4, Line 30, Col. 6	0
	Common Stock			
3	Proprietary Capital	Attachment 8, Line 14, Col. 1	949,820,731	
4	Less Preferred Stock	Attachment 8, Line 14, Col. 3	0	
5	Less Accumulated Other Comprehensive Income Account 219	Attachment 8, Line 14, Col. 6	4,288,609	
6	Less Account 216.1, Renaissance Adj., AGC adj & Goodwill	Attachment 8, Line 14, Col. 2, 4, 5 & 7	1,213,315	
7	Common Stock	Attachment 8, Line 14, Col. 8	944,318,808	
	Capitalization			
8	Long Term Debt	Attachment H-11A, page 4, Line 31, Col. 3	975,000,000	
9	Preferred Stock	Attachment H-11A, page 4, Line 32, Col. 3	0	
10	Common Stock	Attachment H-11A, page 4, Line 33, Col. 3	944,318,808	
11	Total Capitalization	Attachment H-11A, page 4, Line 34, Col. 3	1,919,318,808	
12	Debt %	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 4	50.7993%
13	Preferred %	Preferred Stock	Attachment H-11A, page 4, Line 32, Col. 4	0.0000%
14	Common %	Common Stock	Attachment H-11A, page 4, Line 33, Col. 4	49.2007%
15	Debt Cost	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 5	0.0413
16	Preferred Cost	Preferred Stock	Attachment H-11A, page 4, Line 32, Col. 5	0.0000
17	Common Cost	Common Stock	Attachment H-11A, page 4, Line 33, Col. 5	0.1135
18	Weighted Cost of Debt	Total Long-Term Debt (WCLTD)	(Line 12 * Line 15)	0.0210
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)	0.0558
21	Rate of Return on Rate Base (ROR)		(Sum Lines 18 to 20)	0.0768
22	Investment Return = Rate Base * Rate of Return	(Line 1 * Line 21)		18,012,501
Income Taxes				
	Income Tax Rates			
23	$T = 1 - ((1 - \text{SIT}) * (1 - \text{FIT})) / (1 - \text{SIT} * \text{FIT} * p) =$	Attachment H-11A, page 3, Line 30, Col. 3	28.89%	
24	$\text{CIT} = T / (1 - T) * (1 - (\text{WCLTD} / R)) =$	Calculated	29.54%	
25	$1 / (1 - T)$	Attachment H-11A, page 3, Line 32, Col. 3	1.4063	
26	Amortized Investment Tax Credit (266.8.f) (enter negative)	Attachment H-11A, page 3, Line 33, Col. 3	-	
27	Tax Effect of Permanent Differences and AFUDC Equity	Attachment H-11A, page 3, Line 34, Col. 3	6,606.23	
28	(Excess)/Deficient Deferred Income Taxes	Attachment H-11A, page 3, Line 35, Col. 3	(3,248,642.46)	
29	Income Tax Calculation	(line 22 * line 24)	5,320,002.26	
30	ITC adjustment	Attachment H-11A, page 3, Line 37, Col. 5	-	
31	Permanent Differences and AFUDC Equity Tax Adjustment	Attachment H-11A, page 3, Line 38, Col. 5	9,290.43	
32	(Excess)/Deficient Deferred Income Tax Adjustment	Attachment H-11A, page 3, Line 39, Col. 5	(4,568,609.77)	
33	Total Income Taxes	Sum lines 29 to 32	760,682.92	
Return and Taxes				
34	Return and Income taxes with ROE	(Line 22 + Line 33)	18,773,183.87	
35	Return with ROE	Attachment H-11A, Page 3, Line 41, Col. 5	18,012,500.95	
36	Income Tax with ROE	Attachment H-11A, Page 3, Line 40, Col. 5	760,682.92	

Notes:

Line 17 will reflect the ROE, as reflected on Attachment H-11A, Page 4, Line 33, Col. 5

Incentive ROE Calculation

Attachment H-11A, Attachment 2a
page 1 of 1
For the 12 months ended 12/31/2021

Return Calculation				Source Reference
1	Rate Base		Attachment H-11A, page 2, Line 35, Col. 5	234,467,784
2	Preferred Dividends	enter positive	Attachment H-11A, page 4, Line 30, Col. 6	0
	Common Stock			
3	Proprietary Capital		Attachment 8, Line 14, Col. 1	949,820,731
4	Less Preferred Stock		Attachment 8, Line 14, Col. 3	0
5	Less Accumulated Other Comprehensive Income Account 219		Attachment 8, Line 14, Col. 6	4,288,609
6	Less Account 216.1, Renaissance Adj, AGC adj & Goodwill		Attachment 8, Line 14, Col. 2, 4, 5 & 7	1,213,315
7	Common Stock		Attachment 8, Line 14, Col. 8	944,318,808
	Capitalization			
8	Long Term Debt		Attachment H-11A, page 4, Line 31, Col. 3	975,000,000
9	Preferred Stock		Attachment H-11A, page 4, Line 32, Col. 3	0
10	Common Stock		Attachment H-11A, page 4, Line 33, Col. 3	944,318,808
11	Total Capitalization		Attachment H-11A, page 4, Line 34, Col. 3	1,919,318,808
12	Debt %	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 4	50.7993%
13	Preferred %	Preferred Stock	Attachment H-11A, page 4, Line 32, Col. 4	0.0000%
14	Common %	Common Stock	Attachment H-11A, page 4, Line 33, Col. 4	49.2007%
15	Debt Cost	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 5	0.0413
16	Preferred Cost	Preferred Stock	Attachment H-11A, page 4, Line 32, Col. 5	0.0000
17	Common Cost	Common Stock	Attachment H-11A, page 4, Line 33, Col. 5 plus 100 bps (Note A)	0.1235
18	Weighted Cost of Debt	Total Long-Term Debt (WCLTD)	(Line 12 * Line 15)	0.0210
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)	0.0608
21	Rate of Return on Rate Base (ROR)		(Sum Lines 18 to 20)	0.0817
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	19,166,099
Income Taxes				
	Income Tax Rates			
23	$T = 1 - ((1 - \text{SIT}) * (1 - \text{FIT})) / (1 - \text{SIT} * \text{FIT} * p) =$	Attachment H-11A, page 3, Line 30, Col. 3		28.89%
24	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / R)) =$	Calculated		30.20%
25	$1 / (1 - T)$	Attachment H-11A, page 3, Line 32, Col. 3		1.4063
26	Amortized Investment Tax Credit (266.8.f) (enter negative)	Attachment H-11A, page 3, Line 33, Col. 3		-
27	Tax Effect of Permanent Differences and AFUDC Equity	Attachment H-11A, page 3, Line 34, Col. 3		6,606.23
28	(Excess)/Deficient Deferred Income Taxes	Attachment H-11A, page 3, Line 35, Col. 3		(3,248,642.46)
29	Income Tax Calculation	(line 22 * line 24)		5,788,724.93
30	ITC adjustment	Attachment H-11A, page 3, Line 37, Col. 5		-
31	Permanent Differences and AFUDC Equity Tax Adjustment	Attachment H-11A, page 3, Line 38, Col. 5		9,290.43
32	(Excess)/Deficient Deferred Income Tax Adjustment	Attachment H-11A, page 3, Line 39, Col. 5		(4,568,609.77)
33	Total Income Taxes	Sum lines 29 to 32		1,229,405.59
Incremental Return and Taxes				
34	Return and Income taxes with scaled basis pts adder	(Line 22 + Line 33)		20,395,505.08
35	Return with incentive adder	Line 22		19,166,099.50
36	Income Tax with incentive adder	Line 33		1,229,405.59
37	Incremental Return and incomes taxes for increase in ROE	Line 34 minus Attachment 2 Line 34		1,622,321.21
38	Rate Base	Line 1		234,467,783.77
39	Incremental Return and incomes taxes for increase in ROE divided by rate base	Line 37 / Line 38		0.00692

Notes:

[A] Line 17 - ROE adder is a scaling factor to calculate the incremental return and income taxes, which will be utilized to calculate additional revenue requirement only in the instance there exists Commission approved ROE incentive projects.

Incentive ROE NITS Worksheet Support
Net Plant Detail

Attachment H -11A, Attachment 2b
page 1 of 2
For the 12 months ended 12/31/2021

Line No.	Project Name	RTEP Project Number	Project Gross Plant	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
					(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)
	(Note A)		(Note B)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)
1a			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1b			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1c			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1d			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1e			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1f			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Incentive ROE NITS Worksheet Support
Net Plant Detail

Attachment H -11A, Attachment 2b
page 2 of 2
For the 12 months ended 12/31/2021

[illegible]

NOTES

[C] Company records

[E] Col. A * Attachment H-11A, Page 4, Line 24, Col. 6

[F] Col. A*((Attachment H-11A, Page 4, Line 29, Col. 6) * Col. B/100+Attachment H-11A, Page 4, Line 24, Col. 6)

[G] Taken to Attachment H-11A, Page 3, Line 43, Col. 3

[H] Utilizes a 13-month average

\$0.00

Gross Plant Calculation

			[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
			Production	Sub-Transmission [D]	Transmission [E]	Distribution [F]	Intangible	General	Common	Total
1	December	2020	-	180,674,095	475,740,463	2,659,291,677	115,685,601	222,166,582	-	3,472,884,324
2	January	2021	-	180,850,390	476,135,391	2,667,613,283	116,493,605	222,694,291	-	3,482,936,569
3	February	2021	-	181,057,770	479,069,100	2,673,742,765	116,735,634	223,064,660	-	3,492,612,160
4	March	2021	-	181,267,371	469,933,593	2,691,249,609	117,491,256	223,164,394	-	3,501,838,852
5	April	2021	-	181,225,711	471,637,919	2,698,764,420	117,762,287	223,996,347	-	3,512,160,973
6	May	2021	-	181,604,283	474,581,801	2,711,828,927	117,925,795	224,981,817	-	3,529,318,341
7	June	2021	-	182,120,226	476,396,669	2,719,652,184	118,417,541	230,903,179	-	3,545,369,573
8	July	2021	-	184,330,793	475,560,835	2,732,235,863	118,541,553	226,267,058	-	3,552,605,310
9	August	2021	-	185,238,889	476,020,931	2,744,648,100	118,537,746	228,519,767	-	3,567,726,544
10	September	2021	-	185,662,875	475,794,051	2,752,540,805	118,573,400	229,138,833	-	3,576,047,089
11	October	2021	-	186,343,365	476,286,527	2,765,338,548	118,832,397	229,179,811	-	3,589,637,283
12	November	2021	-	186,968,653	476,260,844	2,775,223,950	119,021,944	229,549,732	-	3,600,056,470
13	December	2021	-	187,365,933	579,557,483	2,784,580,785	119,837,042	230,300,349	-	3,714,275,660
14	13-month Average	[A] [C]	-	183,439,258	483,305,816	2,721,285,455	117,988,908	226,455,909	-	3,549,036,088
			Production	Transmission	Distribution	Intangible	General	Common	Total	
			[B] 205.46.g	207.58.g	207.75.g	205.5.g	207.99.g	356.1		
15	December	2020	-	656,416,279	2,478,633,195	115,685,601	222,899,096			3,473,634,172
16	January	2021	-	656,987,502	2,486,778,506	116,493,605	223,426,805			3,483,686,416
17	February	2021	-	660,128,591	2,492,700,608	116,735,634	223,797,174			3,493,362,007
18	March	2021	-	651,202,685	2,509,997,851	117,491,256	223,896,908			3,502,588,700
19	April	2021	-	652,865,352	2,517,554,322	117,762,287	224,728,861			3,512,910,821
20	May	2021	-	656,187,805	2,530,240,258	117,925,795	225,714,331			3,530,068,189
21	June	2021	-	658,518,616	2,537,547,571	118,417,541	231,635,693			3,546,119,421
22	July	2021	-	659,893,349	2,547,920,683	118,541,553	226,999,572			3,553,355,158
23	August	2021	-	661,261,541	2,559,424,823	118,537,746	229,252,281			3,568,476,392
24	September	2021	-	661,458,647	2,566,893,543	118,573,400	229,871,347			3,576,796,937
25	October	2021	-	662,631,613	2,579,010,795	118,832,397	229,912,325			3,590,387,130
26	November	2021	-	663,231,219	2,588,270,909	119,021,944	230,282,246			3,600,806,318
27	December	2021	-	766,925,137	2,597,230,465	119,837,042	231,032,863			3,715,025,507
28	13-month Average	-	-	666,746,795	2,537,861,810	117,988,908	227,188,423	-		3,549,785,936

			Asset Retirement Costs						
			Production	Transmission	Distribution	Intangible	General	Common	
			[B] 205.44.g	207.57.g	207.74.g	company records	207.98.g	company records	
29	December	2020	-	1,721	15,613		732,514		
30	January	2021	-	1,721	15,613		732,514		
31	February	2021	-	1,721	15,613		732,514		
32	March	2021	-	1,721	15,613		732,514		
33	April	2021	-	1,721	15,613		732,514		
34	May	2021	-	1,721	15,613		732,514		
35	June	2021	-	1,721	15,613		732,514		
36	July	2021	-	1,721	15,613		732,514		
37	August	2021	-	1,721	15,613		732,514		
38	September	2021	-	1,721	15,613		732,514		
39	October	2021	-	1,721	15,613		732,514		
40	November	2021	-	1,721	15,613		732,514		
41	December	2021	-	1,721	15,613		732,514		
42	13-month Average	-	-	1,721	15,613	-	732,514	-	

Notes:

- [A] Taken to Attachment H-11A, page 2, Lines 1-5, Col. 3
 [B] Reference for December balances as would be reported in FERC Form 1.
 [C] Balance excludes Asset Retirements Costs
 [D] Sub-transmission balance from company records
 [E] Transmission amount excludes sub-transmission
 [F] Distribution amount includes sub-transmission

Accumulated Depreciation Calculation

			[1] Production	[2] Sub-Transmission [D]	[3] Transmission [E]	[4] Distribution [F]	[5] Intangible	[6] General	[7] Common	[8] Total
1	December	2020	-	95,425,933	205,729,428	805,833,623	81,570,900	103,129,863	-	1,196,263,815
2	January	2021	-	95,633,944	206,154,957	809,732,918	80,885,524	105,653,794	-	1,202,427,193
3	February	2021	-	95,857,151	206,815,347	813,005,914	81,863,816	106,512,160	-	1,208,197,237
4	March	2021	-	96,079,311	207,293,067	815,867,923	82,851,492	106,887,737	-	1,212,900,219
5	April	2021	-	96,267,777	207,540,290	818,691,922	83,834,587	107,750,275	-	1,217,817,075
6	May	2021	-	96,486,217	208,013,737	822,244,775	84,824,579	108,618,777	-	1,223,701,868
7	June	2021	-	96,671,423	208,360,319	824,667,553	85,649,836	109,498,911	-	1,228,176,619
8	July	2021	-	96,900,589	208,354,442	828,678,707	86,421,065	104,408,417	-	1,227,862,632
9	August	2021	-	97,096,457	208,944,258	831,568,914	87,207,592	104,910,750	-	1,232,631,513
10	September	2021	-	97,248,284	209,352,749	834,087,671	88,002,035	105,767,297	-	1,237,209,752
11	October	2021	-	97,465,287	209,967,521	837,207,014	88,767,810	106,635,753	-	1,242,578,098
12	November	2021	-	97,706,294	210,592,786	841,200,174	89,551,709	107,505,460	-	1,248,850,130
13	December	2021	-	97,956,497	211,108,517	844,628,210	90,362,855	108,374,762	-	1,254,474,344
14	13-month Average	[A] [C]	-	96,676,551	208,325,186	825,185,794	85,522,600	106,588,766	-	1,225,622,346

			Production	Transmission	Distribution	Intangible	General	Common	Total
	[B]	219.20-24.c	219.25.c	219.26.c	200.21.c	219.28.c	356.1		
15	December	2020	301,156,466	710,419,109	81,570,900	103,435,062			1,196,581,537
16	January	2021	301,790,009	714,110,470	80,885,524	105,960,591			1,202,746,595
17	February	2021	302,673,609	717,160,336	81,863,816	106,820,556			1,208,518,318
18	March	2021	303,373,493	719,800,263	82,851,492	107,197,731			1,213,222,979
19	April	2021	303,809,185	722,435,874	83,834,587	108,061,868			1,218,141,514
20	May	2021	304,501,074	725,770,365	84,824,579	108,931,969			1,224,027,987
21	June	2021	305,032,865	728,008,015	85,649,836	109,813,701			1,228,504,418
22	July	2021	305,256,158	731,790,080	86,421,065	104,729,799			1,228,197,102
23	August	2021	306,041,845	734,484,497	87,207,592	105,233,704			1,232,967,637
24	September	2021	306,602,166	736,851,505	88,002,035	106,091,824			1,237,547,529
25	October	2021	307,433,944	739,753,922	88,767,810	106,961,852			1,242,917,528
26	November	2021	308,300,220	743,506,153	89,551,709	107,833,131			1,249,191,213
27	December	2021	309,066,157	746,684,063	90,362,855	108,704,006			1,254,817,081
28	13-month Average	-	305,002,861	728,521,127	85,522,600	106,905,830	-		1,225,952,418

Reserve for Depreciation of Asset Retirement Costs							
		Production	Transmission	Distribution	Intangible	General	Common
		(B) Company Records	Company Records	Company Records	Company Records	Company Records	Company Records
December	2020		1,105	11,418		305,199	
January	2021		1,108	11,496		306,797	
February	2021		1,111	11,574		308,396	
March	2021		1,114	11,651		309,994	
April	2021		1,118	11,729		311,593	
May	2021		1,121	11,807		313,192	
June	2021		1,124	11,884		314,790	
July	2021		1,127	11,962		321,382	
August	2021		1,130	12,040		322,954	
September	2021		1,133	12,117		324,527	
October	2021		1,136	12,195		326,099	
November	2021		1,139	12,273		327,672	
December	2021		1,142	12,350		329,244	
13-month Average		-	1,124	11,884	-	317,064	

Notes:

- [A] Taken to Attachment H-11A, page 2, Lines 7-11, Col. 3
[B] Reference for December balances as would be reported in FERC Form 1.
[C] Balance excludes reserve for depreciation of asset retirement costs
[D] Sub-transmission balance from company records
[E] Transmission amount excludes sub-transmission
[F] Distribution amount includes sub-transmission

			[1]	[2]	[3]	[4]	[5]	[6]
			ADIT Transmission Total (including Plant & Labor Related Transmission ADITs and applicable transmission adjustments from notes below)					
			Acct. No. 281 (enter negative)	Acct. No. 282 (enter negative)	Acct. No. 283 (enter negative)	Acct. No. 190	Acct. No. 255 (enter negative)	Total
				[B]	[C]	[D]	[E]	
1	December 31	12/31/2021 [A]	-	(53,979,099)	(5,787,695)	3,222,976	-	(56,543,817)

ADIT Total Transmission-related only, including Plant & Labor Related Transmission ADITs (prior to adjustments from notes below)								
			Acct. No. 281	Acct. No. 282	Acct. No. 283	Acct. No. 190	Acct. No. 255	Total
2	December 31	12/31/2021 (G)	-	65,401,486	4,830,028	12,794,817	-	83,026,330

Notes:

[A] Year-end balance with adjustments for FAS143, FAS106, FAS109, CIACs and normalization to populate Attachment H-11A, page 2, Lines 19-23, col. 3 for accounts 281, 282, 283, 190, and 255, respectively

[B] FERC Account No. 282 is adjusted for the following items.

		FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]
3	12/31/2021	456		2,430,782			8,991,148

[C] FERC Account No. 283 is adjusted for the following items.

		FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]
4	12/31/2021		257,034	932,731			(2,147,432)

[D] FERC Account No. 190 is adjusted for the following items.

		FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]
5	12/31/2021		812,895	(2,279,177)	9,784,510		1,253,612

[E] See Attachment H-11A, page 5, note K; A utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f).

[F] Sourced from Attachment 5b, page 1, col. O for PTRR & Attachment 5C, page 2, col. O for ATRR

[G] Sourced from Attachment 5a, page 1, Lines 1-5, col. 4

[H] Include any additional adjustments to ADIT items as may be recognized in the future to be proper for PTRR/ATRR calculation purposes.

Line	1	Summary of Transmission ADIT (Prior to adjusted items)		
		2	3	4
		Transmission Ending	End Plant & Labor Related Allocated to Transmission	Total Transmission Ending (col. 2 + col. 3) (Note E)
		(Note F)	(page 1, Col. K)	(Note E)
	1 ADIT- 282 From Account Subtotal Below	65,401,486	-	65,401,486
	2 ADIT-283 From Account Subtotal Below	4,830,028	-	4,830,028
	3 ADIT-190 From Account Subtotal Below	12,794,817	-	12,794,817
	4 ADIT-281 From Account Subtotal Below	-	-	-
	5 ADIT-255 From Account Subtotal Below	-	-	-
	Total (sum rows 1-5)	83,026,330	-	83,026,330

Line	Summary of Transmission ADIT (Prior to adjusted items)					
	A	B	C	D	E	F
	End Plant Related	End Labor Related	Plant & Labor Subtotal	Gross Plant Allocator	Wages & Salary Allocator	End Plant & Labor Related ADIT
	(Note A)	(Note B)	Col. A + Col. B	(Note C)	(Note D)	(Col. A * Col. D) + (Col. B * Col. E)
	1 ADIT- 282 From Account Total Below	-	-	14.58%	9.90%	-
	2 ADIT-283 From Account Total Below	-	-	14.58%	9.90%	-
	3 ADIT-190 From Account Total Below	-	-	14.58%	9.90%	-
	4 ADIT-281 From Account Total Below	-	-	14.58%	9.90%	-
	5 ADIT-255 From Account Total Below	-	-	14.58%	9.90%	-
	6 Subtotal	-	-	-	-	-

Notes

A From column F (beginning on page 2)

B From column G (beginning on page 2)

C Refers to Attachment H-11A, page 2, line 6, col. 4

D Refers to Attachment H-11A, page 4, line 16, col. 6

E Total Transmission Ending taken to Attachment 5, line 2

F From column E (beginning on page 2) by account

A

B

C

D

E

F

G

Attachment H -11A, Attachment 5a

page 2 of 6

For the 12 months ended 12/31/2021

ADIT-190

	End of Year Balance p234.18.c	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Accrued Taxes	14,287			14,287			
Accum. Prov. For Injuries and Damages	155,237			155,237			
Employee Taxes	44,460			44,460			
Employee Compensation	211,666			211,666			
FAS 112 - Medical Benefit Accrual	68,467			68,467			
FAS 123R Employee Compensation	17,228			17,228			
FAS 158 Pension/OPEB	10,615			10,615			
Federal Long Term	1,542,302			1,542,302			
FAS109	58,677			58,677			
Pension/OPEB	607,895			607,895			
Post Retirement Benefits FAS 106	812,895			812,895			
Service Company Timing	128,593			128,593			
State Income Tax Deductible	122,002			122,002			
Vacation Accrual	116,234			116,234			
Capitalized Interest	1,378,828			1,378,828			
CIAC	9,784,510			9,784,510			
Property FAS109	(2,279,177)			(2,279,177)			
Subtotal	12,794,817	-	-	12,794,817	-	-	

Instructions for Account 190:

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

A

B

C

D

E

F

G

Attachment H -11A, Attachment 5a

page 3 of 6

For the 12 months ended 12/31/2021

ADIT- 282	End of Year Balance p275.9.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
A&G Expenses	4,017,255			4,017,255			
Accelerated Tax Depr	46,674,563			46,674,563			
AFLDC Debt	1,000,682			1,000,682			
ARO	456			456			
Capitalized Pension	(644,567)			(644,567)			
Casualty Loss	200,276			200,276			
FAS123R Items	10,374			10,374			
Highway Relocations	2,790			2,790			
Meters and Transformers	49,554			49,554			
OPEB	(496,705)			(496,705)			
Other Basis Differences	(686,891)			(686,891)			
Tax Repairs	12,838,505			12,838,505			
R&D Cost	4,409			4,409			
Property FAS109	2,430,782			2,430,782			
Subtotal	65,401,486	-	-	65,401,486	-	-	

Instructions for Account 282:

1. ADIT items related only to Retail Related Operations are directly assigned to Column C.
2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
3. ADIT items related only to Transmission are directly assigned to Column E.
4. ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
6. 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.

A	B	C	D	E	F	G	
ADIT-283	End of Year Balance p277.19.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Deferred Charge-EIB	185,307			185,307			
FAS 158 Pension/OPEB	144,888			144,888			
Service Company Timing	2,287,310			2,287,310			
Lease ROU	30,670			30,670			
Pension/OPEB	1,226,964			1,226,964			
PJM Receivable	697,855			697,855			
Post Retirement Benefits FAS 106	257,034			257,034			
Property FAS109 Gross-up	1,813,720			1,813,720			
Subtotal	4,830,028	-	-	4,830,028	-	-	

Instructions for Account 283:

1. ADIT items related only to Retail Related Operations are directly assigned to Column C.
2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
3. ADIT items related only to Transmission are directly assigned to Column E.
4. ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
6. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

ADIT-281	End of Year Balance p273.8.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Subtotal							

Instructions for Account 281:

1. ADIT items related only to Retail Related Operations are directly assigned to Column C.
2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
3. ADIT items related only to Transmission are directly assigned to Column E.
4. ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
6. 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.

Subtotal	0	0	0	0	0	0
----------	---	---	---	---	---	---

1. ADIT items related only to Re

Line		A	B	C	D	E	F	G	H	I
		2021 Quarterly Activity and Balances								
1	PTRR	Beginning 190 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
				0		0		0		0
2	PTRR	Beginning 190 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
		0	0		0		0		0	
3	PTRR	Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
				0		0		0		0
4	PTRR	Beginning 282 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
		0	0		0		0		0	
5	PTRR	Beginning 283 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
				0		0		0		0
6	PTRR	Beginning 283 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
		0	0		0		0		0	

Line	Account	J	K	L	M	N	O	P
				Page 1, row 2,4,6 Column A+B+D+F+H	J-L		M-N	Line 7= J-N-O Lines 8-9= -J+N+O
		Estimated Ending Balance (Before Adjustments)	Projected Activity	Prorated Ending Balance	Prorated - Estimated End (Before Adjustments)	Sum of end ADIT Adjustments	Normalization	Ending ADIT Balance Included in Formula Rate
7	PTRR Total Account 190		0	0	-		-	-
8	PTRR Total Account 282		0	0	-		-	-
9	PTRR Total Account 283		0	0	-		-	-
10	PTRR Total ADIT Subject to Normalization	-	-	-	-	-	-	-

Notes:

1. Attachment 5b will only be populated within the PTRR

Line		A	B	C	D	E	F	G	H	I
2021 Quarterly Activity and Balances										
		Beginning 190 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
1	PTRR	6,427,087	(1,012,149)	5,414,938	836,528	6,251,466	439,024	6,690,490	821,394	7,511,883
2	ATTR	4,953,979	(235,008)	4,718,970	(265,930)	4,453,041	(1,435,887)	3,017,154	1,400,758	4,417,912
		Beginning 190 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
3	PTRR	6,427,087	(765,351)		423,993		111,861		2,250	
4	ATTR	4,953,979	(177,705)		(134,786)		(365,856)		3,838	
		Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
5	PTRR	56,410,303	3,528,060	59,938,362	3,650,114	63,588,476	3,684,747	67,273,223	3,594,781	70,868,004
6	ATTR	59,672,920	1,507,485	61,180,405	1,551,749	62,732,153	(940,968)	61,791,185	1,179,062	62,970,247
		Beginning 282 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
7	PTRR	56,410,303	2,667,793		1,850,058		938,853		9,849	
8	ATTR	59,672,920	1,139,906		786,503		(239,753)		3,230	
		Beginning 283 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
9	PTRR	4,573,658	62,307	4,635,965	34,945	4,670,910	37,785	4,708,695	45,397	4,754,092
10	ATTR	2,785,826	198,712	2,984,539	177,632	3,162,171	89,415	3,251,586	1,321,408	4,572,994
		Beginning 283 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
11	PTRR	4,573,658	47,114		17,712		9,627		124	
12	ATTR	2,785,826	150,259		90,033		22,783		3,620	

		2021 PTRR									
Line	Account	A	B	C	D	E	F	G			
				Page 1, row 3,7,11 Column A+B+D+F+H					Line 1= A-E-F Lines 2-3= -A+E+F		
			Page 1, B+D+F+H		A-C		D-E				
		Estimated Ending Balance (Before Adjustments)	Projected Activity	Prorated Ending Balance	Prorated - Estimated End (Before Adjustments)	Sum of end ADIT Adjustments	Normalization	Ending ADIT Balance Included in Formula Rate			
1	PTRR	Total Account 190	14,521,015	1,084,797	6,199,841	8,321,174	7,067,562	1,253,612	6,199,841		
2	PTRR	Total Account 282	74,418,324	14,457,701	61,876,855	12,541,469	3,550,321	8,991,148	(61,876,855)		
3	PTRR	Total Account 283	2,781,017	180,434	4,648,236	(1,867,219)	280,213	(2,147,432)	(4,648,236)		
4	PTRR	Total ADIT Subject to Normalization	(62,678,326)	(13,553,338)	(60,325,251)	(2,353,076)	10,898,096	8,097,328	(60,325,251)		
		2021 ATRR									
	Account	H	I	J	K	L	M	N	O	P	
				Page 1, row 4,8,12 column A+B+D+F+H							Line 5= H-M-O Lines 6-7= -H+M+O
			Page 1, B+D+F+H	A+B+D+F+H	H-J	D-K		E-M	K+L-M-N		
		Actual Ending Balance (Before Adjustments)	Actual Activity	Prorated Ending Balance	Prorated - Actual End (Before Adjustments)	Prorated Activity Not Projected	Sum of end ADIT Adjustments	ADIT Adjustments not projected	Normalization	Ending ADIT Balance Included in Formula Rate	
5	ATRR	Total Account 190	12,794,817	(536,066)	4,279,469	8,515,348	(194,173)	8,318,228	(1,250,666)	1,253,612	3,222,976
6	ATRR	Total Account 282	65,401,486	3,297,327	61,362,806	4,038,680	8,502,789	2,431,238	1,119,082	8,991,148	(53,979,099)
7	ATRR	Total Account 283	4,830,028	1,787,168	3,052,521	1,777,507	(3,644,726)	1,189,765	(909,552)	(2,147,432)	(5,787,695)
8	ATRR	Total ADIT Subject to Normalization	(57,436,696)	(5,620,562)	(60,135,858)	2,699,161	4,663,890	11,939,231	(1,041,135)	8,097,328	(56,543,817)

Notes:

- Attachment 5c will only be populated within the ATRR

1 **Calculation of PBOP Expenses**

	<u>Amount</u>	<u>Source</u>
2		
3 Total FirstEnergy PBOP expenses	-\$15,646,300	FirstEnergy 2019 Actuarial Study
4 Labor dollars (FirstEnergy)	\$2,161,999,525	FirstEnergy 2019 Actual: Company Records
5 cost per labor dollar (line 3 / line 4)	-\$0.0072	
6 labor (labor not capitalized) current year, transmission only	4,081,492	WEST PENN POWER Labor: Company Records
7 PBOP Expense for current year (line 5 * line 6)	-\$29,538	
8		
8 PBOP expense in Account 926 for current year, total company	(4,578,108)	WEST PENN POWER Account 926: Company Records
9 W&S Labor Allocator	9.900%	
10 Allocated Transmission PBOP (line 8 * line 9)	(453,255)	
11		
11 PBOP Adjustment for Attachment H-11A, page 3, line 13 (line 7 - line 10)	423,718	

12 Lines 3-4 cannot change absent a Section 205 or 206 filing approved or accepted by FERC in a separate proceeding

Taxes Other than Income Calculation

	[A]	12/31/2021
1 Payroll Taxes		
1a FICA	263.i	2,365,832
1b Federal Unemployment Tax	263.i	33,516
1c PA Unemployment Tax	263.i	164,030
1z	Payroll Taxes Total	2,563,378
2 Highway and Vehicle Taxes		
2a Federal Heavy Vehicle Use	263.i	20,492
2b Motor Fuel Tax	263.i	1,316
2z	Highway and Vehicle Taxes	21,808
3 Property Taxes		
3a Pennsylvania Local Realty Tax	263.i	209,268
3b WV Local Property Tax	263.i	10,210
3z	Property Taxes	219,478
4 Gross Receipts and Taxes Non-Functionalized to Transmission		
Gross Receipts		
4a Gross Receipts Tax	263.i	53,232,790
Taxes Non-Functionalized to Transmission [B]		
4b	263.i	
4c	263.i	
4z	Gross Receipts and Taxes Non-Functionalized to Transmission	53,232,790
5 Other Taxes		
5a Sales & Use Tax	263.i	(334,776)
5b Real Estate Tax - PA	263.i	2,661,300
5z	Other Taxes	2,326,524
6z Payments in lieu of taxes		
7	Total other than income taxes (sum lines 1z, 2z, 3z, 4z, 5z, 6z) [tie to 114.14c]	\$58,363,978

Notes:

[A] Reference for December balances as would be reported in FERC Form 1.

[B] Includes items that are not functionalized to transmission

Capital Structure Calculation

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
		Proprietary	AGC Investment	Preferred Stock	Account 216.1	Account 216.1	Account 219	Goodwill	Common Stock	Long Term Debt
		Capital	Equity Adj [B]			Renaissance Adj [C]				
		[A]	112.16.c	Company Records	112.3.c	Company Records	112.15.c	233.5.f	(1) - (2) - (3) - (4) - (5) - (6) - (7)	112.18-21.c
1	December 2020		920,182,404		1,223,664		5,260,178		913,698,562	975,000,000
2	January 2021		937,106,878		1,223,664		5,033,315		930,849,900	975,000,000
3	February 2021		952,887,425		1,223,664		4,937,543		946,726,218	975,000,000
4	March 2021		964,732,654		1,219,284		4,776,225		958,737,145	975,000,000
5	April 2021		975,806,291		1,219,284		4,614,908		969,972,099	975,000,000
6	May 2021		988,777,462		1,219,284		4,453,590		983,104,587	975,000,000
7	June 2021		975,757,144		1,214,997		4,292,273		970,249,874	975,000,000
8	July 2021		942,316,528		1,214,997		4,130,955		936,970,576	975,000,000
9	August 2021		944,887,995		1,214,997		3,969,638		939,703,360	975,000,000
10	September 2021		924,341,685		1,200,984		3,813,181		919,327,520	975,000,000
11	October 2021		929,595,462		1,200,984		3,651,863		924,742,615	975,000,000
12	November 2021		939,731,432		1,200,984		3,490,546		935,039,903	975,000,000
13	December 2021		951,546,148		1,196,302		3,327,697		947,022,149	975,000,000
14	13-month Average		949,820,731	-	1,213,315	-	4,288,609	-	944,318,808	975,000,000

Notes:

[A] Reference for December balances as would be reported in FERC Form 1.

[B] AGC's capital structure adjustment per FERC Docket No. ER84-504-000

[C] Renaissance issued securitized debt in 2007 and the proceeds were distributed up to Mon Power in the form of a dividend. The balance in account 216.1 related to Renaissance does not require exclusion as there is an offsetting amount in account 216 and therefore no impact on total equity.

Stated Value Inputs

**Formula Rate Protocols
Section VIII.A**

1. Rate of Return on Common Equity ("ROE")

SFC's ROE is set to: 11.35%

2. Postretirement Benefits Other Than Pension ("PBOP")

**sometimes referred to as Other Post-Employment Benefits, or "OPEB"*

Total FirstEnergy PBOP expenses	-\$15,646,300
Labor dollars (FirstEnergy)	\$2,161,999,525
cost per labor dollar	-\$0.0072

3. Depreciation Rates (1)

FERC Account	WPP Depr %
350.2	1.54%
352	1.60%
353.1	1.53%
353.4	0.09%
354	1.31%
355	2.45%
356.1	1.58%
356.2	1.17%
358	2.96%
389.2	1.26%
390.1 (2)	0.19% to 4.11%
391.1	5.95%
391.2	15.56%
391.3	4.81%
391.5	11.03%
392.1	13.37%
392.2	7.84%
392.3	1.49%
392.4	2.08%
392.6	7.08%
393	4.64%
394	6.82%
395	1.83%
396	2.26%
397	8.35%
398	7.56%

Note: (1) Account 303 amortization period is 7 years.

(2) Account 390.1 contains asset-specific depreciation rates; these rates are within the range listed

Debt Cost Calculation

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT

YEAR ENDED		12/31/2021													
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)				
		t=N	Issue Date	Maturity Date	ORIGINAL ISSUANCE (table 2, col. cc)	Net Proceeds At Issuance (table 2, col. hh)	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year* z* (col e. * col. f)/12	Weighted Outstanding Ratios (col. g/col. q total)	Effective Cost Rate (Table 2, Col. II)	Weighted Debt Cost at t = N (h) * (i)			
Long Term Debt Cost at Year Ended: 12/31/2021															
First Mortgage Bonds:															
3.34%, Senior Unsecured Note		4/16/2012	4/15/2022	\$	100,000,000	\$	99,275,256	\$	99,979,157	12	\$	99,979,156.91	10.31%	3.43%	0.35%
4.45%, Senior Unsecured Note		9/17/2015	9/15/2045	\$	150,000,000	\$	148,871,802	\$	149,108,336	12	\$	149,108,336.39	15.37%	4.50%	0.69%
3.84%, Senior Unsecured Note		12/15/2016	12/15/2046	\$	100,000,000	\$	99,256,827	\$	99,381,763	12	\$	99,381,763.08	10.25%	3.88%	0.40%
4.09%, Senior Unsecured Note		9/15/2017	9/15/2047	\$	100,000,000	\$	99,300,973	\$	99,424,599	12	\$	99,424,599.20	10.25%	4.13%	0.42%
4.14%, Senior Unsecured Note		12/15/2017	12/15/2047	\$	275,000,000	\$	149,083,113	\$	273,503,050	12	\$	273,503,050.34	28.20%	4.18%	1.18%
4.22%, Senior Unsecured Note		5/21/2019	6/1/2059	\$	100,000,000	\$	99,300,973	\$	99,346,631	12	\$	99,346,631.35	10.24%	4.26%	0.44%
4.22%, Senior Unsecured Note		8/15/2019	8/15/2059	\$	150,000,000	\$	149,083,113	\$	149,137,649	12	\$	149,137,649.26	15.38%	4.25%	0.65%
				\$	975,000,000	\$		\$	969,881,187			100.000%			4.13% **

t = time
The current portion of long term debt is included in the Net Amount Outstanding at t = N in these calculations.
The outstanding amount (column (e)) for debt retired during the year is the outstanding amount at the last month it was outstanding.
* z = Average of monthly balances for months outstanding during the year (average of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month.).
Interim (individual debenture) debt cost calculations shall be taken to four decimals in percentages (7.2300%, 5.2582%, Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).
** This Total Weighted Average Debt Cost will be shown on page 4, line 31, column 5 of formula rate Attachment H-11A.

TABLE 2: Effective Cost Rates For Traditional Front-Loaded Debt Issuances:

YEAR ENDED		12/31/2021												
	(aa)	(bb)	(cc)	(dd)	(ee)	(ff)	(gg)	(hh)	(ii)	(jj)	(kk)	(l)		
Long Term Debt Issuances	Affiliate	Issue Date	Maturity Date	Amount Issued	(Discount Premium at Issuance	Issuance Expense	Loss/Gain on Reacquired Debt	Less Related ADIT	Net Proceeds Ratio	Net Proceeds Ratio	Proceeds Ratio	Coupon Rate	Annual Interest	Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)
									(col. cc + col. dd - col. ee - col. ff)		(col. hh / col. cci*100)		(col. cc * col. jj)	
3.34%, Senior Unsecured Note		4/16/2012	4/15/2022	\$ 100,000,000		\$ 724,744	-		\$ 99,275,256		99.2753	0.0334	\$ 3,340,000	3.43%
4.45%, Senior Unsecured Note		9/17/2015	9/15/2045	\$ 150,000,000		\$ 1,128,198			\$ 148,871,802		99.2479	0.0445	\$ 6,675,000	4.50%
3.84%, Senior Unsecured Note		12/15/2016	12/15/2046	\$ 100,000,000		\$ 743,173			\$ 99,256,827		99.2568	0.0384	\$ 3,840,000	3.88%
4.09%, Senior Unsecured Note		9/15/2017	9/15/2047	\$ 100,000,000		\$ 671,495			\$ 99,328,605		99.3285	0.0409	\$ 4,090,000	4.13%
4.14%, Senior Unsecured Note		12/15/2017	12/15/2047	\$ 275,000,000		\$ 1,716,762			\$ 273,283,238		99.3757	0.0414	\$ 11,385,000	4.18%
4.22%, Senior Unsecured Note		5/21/2019	6/1/2059	\$ 100,000,000		\$ 699,027			\$ 99,300,973		99.3010	0.0422	\$ 4,220,000	4.26%
4.22%, Senior Unsecured Note		8/15/2019	8/15/2059	\$ 150,000,000		\$ 916,867			\$ 149,083,113		99.3887	0.0422	\$ 6,330,000	4.25%
TOTALS				\$ 975,000,000		\$ 6,600,286	-		\$ 968,399,714				\$ 39,880,000	

*YTM at issuance calculated from an acceptable bond table or from YTM = Internal Rate of Return (IRR) calculation
Effective Cost Rate of Individual Debenture (YTM at issuance): the t=0 Cashflow C₀ equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows (C₁, C₂, etc.).

Transmission Enhancement Charge (TEC) Worksheet
To be completed in conjunction with Attachment H-11A

(1)	(2)	(3)	(4)
Line No.	Reference	Transmission	Allocated
1	Gross Transmission Plant - Total	Attach. H-11A, p. 2, line 2, col. 5 (Note A)	\$ 483,305,816
2	Net Transmission Plant - Total	Attach. H-11A, p. 2, line 14, col. 5 (Note B)	\$ 274,980,630
3	OGM EXPENSE		
4	Total OGM Allocated to Transmission	Attach. H-11A, p. 3, line 16, col. 5	\$ 12,380,011
5	Annual Allocation Factor for OGM	(line 3 divided by line 1, col. 3)	2.561527%
6	GENERAL, INTANGIBLE, AND COMMON (G, I, & C) DEPRECIATION EXPENSE		
7	Total G, I, & C depreciation expense	Attach. H-11A, p. 3, line 19 & 20, col. 5	\$ 2,062,165
8	Annual allocation factor for G, I, & C depreciation expense	(line 5 divided by line 1, col. 3)	0.426679%
9	TAXES OTHER THAN INCOME TAXES		
10	Total Other Taxes	Attach. H-11A, p. 3, line 29, col. 5	\$ 627,123
11	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1, col. 3)	0.129757%
12	Annual Allocation Factor for Expense	Sum of line 4, 5, & 8	3.117963%
13	INCOME TAXES		
14	Total Income Taxes	Attach. H-11A, p. 3, line 40, col. 5	\$ 760,683
15	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2, col. 3)	0.276031%
16	RETURN		
17	Return on Rate Base	Attach. H-11A, p. 3, line 41, col. 5	\$ 18,012,501
18	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2, col. 3)	6.550462%
19	Annual Allocation Factor for Return	Sum of line 11 and 13	6.827093%

Transmission Enhancement Charge (TEC) Worksheet
To be completed in conjunction with Attachment H-11A.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Project Name	RTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	ROE Basis Pts Adder for Incentive Projects	Additional Incentive Annual Allocation Factor for Return (Note F)	Total Annual Revenue Requirement	True-up Adjustment	Net Revenue Requirement with True-up
1			(Note C & 16)	(Page 1, line 5)	(Col. 3 * Col. 6)	(Note D & 16)	Page 1, line 14	(Col. 6 * Col. 7)	(Note E)	(Sum Col. 5, 8, & 9)	(Note F)	Page 2 Col. 6 (Attachment H-11A, Page 4, line 29 (Page 2, Col. 11/100))	(Sum Col. 10 & 12)	(Note G)	(Sum Col. 13 & 14)
1a	Install a steel pole at the crossing of the Etam to Woodville 138 kV line and the Puters to Bethel Park 138 kV line	01022.11	\$ 432,714	3.117963%	\$13,489	\$ 354,616	6.827093%	\$24,210	\$ 9,545	\$47,247			0	\$47,247	\$47,247
1b	Add static capacitors at South Everett 138 kV	01022.5	\$ 503,809	3.117963%	\$17,261	\$ 503,805	6.827093%	\$24,382	\$ 8,470	\$61,113			0	\$61,113	\$61,113
1c	Replace four Yukon 500/138 kV transformers with three transformers with higher rating and reconfigure 500 kV bus	03006	\$ 9,005,253	3.117963%	\$280,790	\$ 8,982,927	6.827093%	\$613,955	\$ 86,096	\$980,832			0	\$980,832	\$980,832
1d	Upgrade terminal equipment at Yukon to increase rating on Yukon to Charley	03011.2	\$ 540,481	3.117963%	\$16,852	\$ 537,382	6.827093%	\$36,688	\$8,458.68	\$61,999			0	\$61,999	\$61,999
1e	25 138 kV line New Yukon to Route 51 at 138 kV line	03011.5	\$ 682,242	3.117963%	\$20,648	\$ 658,425	6.827093%	\$44,961	\$10,388.40	\$75,969			0	\$75,969	\$75,969
1f	Reconductor the Charley -Allerport 138kV Line with 954 ACSR Conductor, Replace Breaker Rivers at Charley and Allerport	02965	\$ 9,781,351	3.117963%	\$304,979	\$ 9,607,208	6.827093%	\$655,893	\$186,993.18	\$1,147,865			0	\$1,147,865	\$1,147,865

3 Transmission Enhancement Credit taken to Attachment H-11A, Page 1, Line 5, Col. 3
4 Additional TEC Incentive Revenue taken to Attachment H-11A, Page 3, Line 44, Col. 3

\$0.00

Notes

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-11A.
B Net Transmission Plant is that identified on page 2 line 14 of Attachment H-11A.
C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 above. This value includes subsequent capital investments required to maintain the project in-service.
D Project Net Plant is the Project Gross Plant identified in Column 3 less the associated Accumulated Depreciation.
E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-11A, page 3, line 17.
F Enter Commission approved project specific ROE incentive basis points adder, which is a scaled factor against a 100 to derive the approved percentage adder
G True-up adjustment is calculated on the project true-up schedule, attachment 12 column J. Enter values in Col. 14 as negative
H Based on a 13-month average

TEC Worksheet Support
Net Plant Detail

Attachment H -11A, Attachment 11a
page 1 of 2
For the 12 months ended 12/31/2021

Line No.	Project Name	RTEP Project Number	Project Gross Plant	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
			(Note A)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)
1a	Install a steel pole at the crossing of the Elrama to Woodville 138 kV line and the Peters to Bethel Park 138 kV line	b1022.11	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714
1b	Add static capacitors at South Fayette 138 kV	b1022.5	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609
1c	Replace four Yukon 500/138 kV transformers with three transformers with higher rating and reconfigure 500 kV bus	b3006	\$ 9,005,253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,321,395	\$ 2,351,771	\$ 2,354,855	\$ 2,351,826	\$ 2,366,341	\$ 2,367,603	\$ 2,369,012	\$ 100,585,482
1d	Upgrade terminal equipment at Yukon to increase rating on Yukon to Charleroi #2 138 kV line (New Yukon to Route 51 #4 138 kV line)	b3011.2	\$ 540,481	\$ -	\$ -	\$ -	\$ -	\$ 754,988	\$ 782,679	\$ 785,939	\$ 783,314	\$ 783,568	\$ 783,630	\$ 783,909	\$ 784,240	\$ 783,988
1e	Upgrade terminal equipment at Yukon to increase rating on Yukon to Route 51 #3 138 kV line	b3011.5	\$ 662,242	\$ -	\$ -	\$ -	\$ -	\$ 986,111	\$ 959,905	\$ 962,583	\$ 943,907	\$ 949,708	\$ 950,695	\$ 950,224	\$ 951,888	\$ 954,121
1f	Reconductor the Charleroi --Allenport 138KV Line with 954 ACSR Conductor, Replace Breaker Risers at Charleroi and Allenport	b2965	\$ 9,781,351	\$9,600,447.60	\$9,608,602.86	\$9,624,360.82	\$9,752,805.93	\$9,761,038.39	\$9,789,404.64	\$9,827,117.36	\$9,842,609.65	\$9,785,715.46	\$9,773,688.79	\$9,923,075.41	\$9,935,139.35	\$9,933,561.59

NOTE

[A] Project Gross Plant is the total capital investment for the project, including subsequent capital investments required to maintain the project in-service. Utilizes a 13-month average.

[D] Company records

Accumulated Depreciation (Note B)	Dec-20 (Note D)	Jan-21 (Note D)	Feb-21 (Note D)	Mar-21 (Note D)	Apr-21 (Note D)	May-21 (Note D)	Jun-21 (Note D)	Jul-21 (Note D)	Aug-21 (Note D)	Sep-21 (Note D)	Oct-21 (Note D)	Nov-21 (Note D)	Dec-21 (Note D)	Project Net Plant (Note B & C)
\$ 78,098	\$ 73,326	\$ 74,121	\$ 74,917	\$ 75,712	\$ 76,507	\$ 77,303	\$ 78,098	\$ 78,894	\$ 79,689	\$ 80,485	\$ 81,280	\$ 82,076	\$ 82,871	\$354,616
\$ 50,004	\$ 45,769	\$ 46,475	\$ 47,181	\$ 47,887	\$ 48,592	\$ 49,298	\$ 50,004	\$ 50,710	\$ 51,416	\$ 52,122	\$ 52,827	\$ 53,533	\$ 54,239	\$503,605
\$ 12,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,497	\$ 4,509	\$ 7,543	\$ 10,578	\$ 13,619	\$ 16,671	\$ 19,725	\$ 86,096	\$8,992,927
\$ 3,090	\$ -	\$ -	\$ -	\$ -	\$ 481	\$ 1,462	\$ 2,462	\$ 3,462	\$ 4,461	\$ 5,460	\$ 6,459	\$ 7,459	\$ 8,459	\$537,392
\$ 3,816	\$ -	\$ -	\$ -	\$ -	\$ 629	\$ 1,869	\$ 3,095	\$ 4,310	\$ 5,517	\$ 6,729	\$ 7,941	\$ 9,153	\$ 10,368	\$658,425
\$ 174,144	\$81,126.06	\$96,425.25	\$111,743.49	\$127,176.58	\$142,718.52	\$158,289.62	\$173,913.35	\$189,579.45	\$205,212.57	\$220,790.81	\$236,478.44	\$252,294.66	\$268,119.24	\$9,607,208

NOTE

[B] Utilizing a 13-month average.

[C] Taken to Attachment 11, Page 2, Col. 6

[D] Company records

TEC - True-up

To be completed after Attachment 11 for the True-up Year is updated using actual data

(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line No.	Project Name	RTEP Project Number	Actual Revenues for Attachment 11	Projected Annual Revenue Requirement	% of Total Revenue Requirement	Revenue Received	Actual Annual Revenue Requirement	True-up Adjustment Principal Over/(Under)	Applicable Interest Rate on Over/(Under)	Total True-up Adjustment with Interest Over/(Under)
			Attachment 13b line 26, col E	Projected Attachment 11 p 2 of 2, col. 15	Col d, line 2 / Col. d, line 3	Col c, line 1 * Col e	Actual Attachment 11 p 2 of 2, col. 15	Col. f - Col. g	Col. h line 2x / Col. h line 3 * Col. i line 4	Col. h + Col. i
1	[A] Actual RTEP Credit Revenues for true-up year		900641.0082							
2a	Project 1				-	-		-	#DIV/0!	#DIV/0!
2b	Project 2				-	-		-	#DIV/0!	#DIV/0!
2c	Project 3				-	-		-	#DIV/0!	#DIV/0!
3	Subtotal				-		-	-		#DIV/0!
4	Total Interest (Sourced from Attachment 13a, line 30)									-

NOTE

[A] Amount included in revenues reported on pages 328-330 of FERC Form 1.

Net Revenue Requirement True-up with Interest

	Reconciliation Revenue Requirement For Year 2021 Available June 15, 2022		2021 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 31, 2020		True-up Adjustment - Over (Under) Recovery
1	\$0	-	\$38,234,411	=	\$0

	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund)
2	Interest Rate on Amount of Refunds or Surcharges ^[A]	0.0000%				

An over or under collection will be recovered prorata over 2021, held for 2022 and returned prorata over 2023

Calculation of Interest

					Monthly	
3	January	Year 2021	-	0.0000%	-	-
4	February	Year 2021	-	0.0000%	-	-
5	March	Year 2021	-	0.0000%	-	-
6	April	Year 2021	-	0.0000%	-	-
7	May	Year 2021	-	0.0000%	-	-
8	June	Year 2021	-	0.0000%	-	-
9	July	Year 2021	-	0.0000%	-	-
10	August	Year 2021	-	0.0000%	-	-
11	September	Year 2021	-	0.0000%	-	-
12	October	Year 2021	-	0.0000%	-	-
13	November	Year 2021	-	0.0000%	-	-
14	December	Year 2021	-	0.0000%	-	-

15	January through December	Year 2022	-	0.0000%	12	-	-
----	--------------------------	-----------	---	---------	----	---	---

Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months

					Monthly	
16	January	Year 2023	-	0.0000%	-	-
17	February	Year 2023	-	0.0000%	-	-
18	March	Year 2023	-	0.0000%	-	-
19	April	Year 2023	-	0.0000%	-	-
20	May	Year 2023	-	0.0000%	-	-
21	June	Year 2023	-	0.0000%	-	-
22	July	Year 2023	-	0.0000%	-	-
23	August	Year 2023	-	0.0000%	-	-
24	September	Year 2023	-	0.0000%	-	-
25	October	Year 2023	-	0.0000%	-	-
26	November	Year 2023	-	0.0000%	-	-
27	December	Year 2023	-	0.0000%	-	-

28	True-Up with Interest	\$	-
29	Less Over (Under) Recovery	\$	-
30	Total Interest	\$	-

[A] Interest rate equal to the interest rate determined by 18 C.F.R. 35.19.

TEC Revenue Requirement True-up with Interest

1	Reconciliation Revenue Requirement For Year 2021 Available June 15, 2022	-	2021 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 31, 2020	=	True-up Adjustment - Over (Under) Recovery
	\$0		\$900,641		\$0

	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
2	Interest Rate on Amount of Refunds or Surcharges ^[A]	0.0000%				

An over or under collection will be recovered prorata over 2021, held for 2022 and returned prorata over 2023

Calculation of Interest

					Monthly	
3	January	Year 2021	-	0.0000%	-	-
4	February	Year 2021	-	0.0000%	-	-
5	March	Year 2021	-	0.0000%	-	-
6	April	Year 2021	-	0.0000%	-	-
7	May	Year 2021	-	0.0000%	-	-
8	June	Year 2021	-	0.0000%	-	-
9	July	Year 2021	-	0.0000%	-	-
10	August	Year 2021	-	0.0000%	-	-
11	September	Year 2021	-	0.0000%	-	-
12	October	Year 2021	-	0.0000%	-	-
13	November	Year 2021	-	0.0000%	-	-
14	December	Year 2021	-	0.0000%	-	-

15	January through December	Year 2022	-	0.0000%	12	-	-
----	--------------------------	-----------	---	---------	----	---	---

Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months

					Monthly	
16	January	Year 2023	-	0.0000%	-	-
17	February	Year 2023	-	0.0000%	-	-
18	March	Year 2023	-	0.0000%	-	-
19	April	Year 2023	-	0.0000%	-	-
20	May	Year 2023	-	0.0000%	-	-
21	June	Year 2023	-	0.0000%	-	-
22	July	Year 2023	-	0.0000%	-	-
23	August	Year 2023	-	0.0000%	-	-
24	September	Year 2023	-	0.0000%	-	-
25	October	Year 2023	-	0.0000%	-	-
26	November	Year 2023	-	0.0000%	-	-
27	December	Year 2023	-	0.0000%	-	-

28	True-Up with Interest	\$	-
29	Less Over (Under) Recovery	\$	-
30	Total Interest	\$	-

[A] Interest rate equal to the interest rate determined by 18 C.F.R. 35.19.

	(A)	(B)	(C)	(D)	(E)
		PJM Bill			
Line	Month	NITS Charge Code (A) -	True-up (B) -	Other =	Total
1	January	3,247,306			3,247,306
2	February	2,933,051			2,933,051
3	March	3,247,306			3,247,306
4	April	3,142,554			3,142,554
5	May	3,247,306			3,247,306
6	June	3,142,554			3,142,554
7	July	3,247,306			3,247,306
8	August	3,247,306			3,247,306
9	September	3,142,554			3,142,554
10	October	3,247,306			3,247,306
11	November	3,142,555			3,142,555
12	December	3,247,306			3,247,306
13	Total	38,234,411	-	-	38,234,411

		PJM Bill			
	Month	TEC Charge Code (A) -	True-up (B) -	Other =	Total
14	January	75,053			75,053
15	February	75,053			75,053
16	March	75,053			75,053
17	April	75,053			75,053
18	May	75,053			75,053
19	June	75,053			75,053
20	July	75,053			75,053
21	August	75,053			75,053
22	September	75,053			75,053
23	October	75,053			75,053
24	November	75,053			75,053
25	December	75,053			75,053
26	Total	900,641	-	-	900,641

Notes

(A) Amounts represent a subset of the total PJM bill for the entire AP Zone

(B) The PJM NITS & TEC charges will include a true-up for the over/under recovery from a prior rate period. The total without true-up for NITS and TEC will be taken to Attachment 12 and Attachment 13 respectively.

Other Rate Base Items

For the 12 months ended 12/31/2021

		[1]	[2]	[3]	[4]	[5]	[6]
		Land Held for Future Use	Materials & Supplies	Prepayments (Account 165)		Total	
		[A]	214.x.d	227.8.c & .16.c	111.57.c [B]		
1	December 31	2020		817,218		817,218	
2	December 31	2021		423,186		423,186	
3	Begin/End Average		-	-	620,202	620,202	
Unfunded Reserve - Plant Related							Total
FERC Acct No.		228.1	228.2	228.3	228.4	242	
		[A] [C]	112.27.c	112.28.c	112.29.c	112.30.c	113.48.c
4	December 31	2020					-
5	December 31	2021					-
6	Begin/End Average		-	-	-	-	-
Unfunded Reserve - Labor Related							Total
FERC Acct No.		228.1	228.2	228.3	228.4	242	
		[A] [C]	112.27.c	112.28.c	112.29.c	112.30.c	113.48.c
7	December 31	2020	707,665				707,665
8	December 31	2021	537,300				537,300
9	Begin/End Average		622,482	-	-	-	622,482

Notes:

[A] Reference for December balances as would be reported in FERC Form 1.

[B] Prepayments shall exclude prepayments of income taxes.

[C] Includes transmission-related balance only

Excess and Deficient ADIT
Income Tax Adjustments Worksheet

COLUMN A		COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H
Line No.	Description	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note B)	Current Period Other Activity (Note C)	Amortization Period (Note D)	Years Remaining at Year End	Amortization (Note E)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note F) (Col. B + Col. C) - Col. F	Protected (P) Non- Protected (N)
Non-property (Note A):								
1	Account 190							
1a	Accrued Taxes: FICA on Vacation Accrual	2,536	-	10	6	362	2,174	N
1b	Accrued Taxes: Tax Audit Reserves	5,170	-	10	6	739	4,431	N
1c	Accum Prov For Inj and Damage-Gen Liability	310	-	10	6	44	265	N
1d	Accum Prov For Inj and Damage-Workers Comp	89,127	-	10	6	12,732	76,394	N
1e	Accum Prov: Asbestos Accrual	59,121	-	10	6	8,446	50,675	N
1f	Bad Debt Expense	90,711	-	10	6	12,959	77,752	N
1g	Current Liab: Line Protection Dfd Revenue	6,115	-	10	6	874	5,241	N
1h	Current Liability: Healthcare IBNR Reserve	6,412	-	10	6	916	5,496	N
1i	Deferred Compensation Expense	1,505	-	10	6	215	1,290	N
1j	DSSR Deferral and Interest	(153,370)	-	10	6	(21,910)	(131,460)	N
1k	EDCP OCI Offset	165	-	10	6	24	142	N
1l	Energy Efficiency Conservation Phase 2	(1,476)	-	10	6	(211)	(1,265)	N
1m	Energy Efficiency Conservation Phase 3	329	-	10	6	47	282	N
1n	Environmental Liability	528	-	10	6	75	453	N
1o	FAS 112 - Medical Benefit Accrual	17,158	-	10	6	2,451	14,706	N
1p	FAS 123R - Performance Shares	2,728	-	10	6	390	2,339	N
1q	FAS 123R - Restricted Stock Units	6,936	-	10	6	991	5,945	N
1r	FAS 133 - Hedging Transactions OCI	(3)	-	10	6	(0)	(2)	N
1s	FAS 158 OPEB OCI Offset	(253,357)	-	10	6	(36,194)	(217,163)	N
1t	FE Service Timing Allocation	28,552	-	10	6	4,079	24,473	N
1u	Federal Long Term - Unprotected	25,694	-	10	6	3,671	22,024	N
1v	Federal Long Term - Protected	1,126,699	-	10	6	160,957	965,742	P
1w	Incentive Compensation	57,955	-	10	6	8,279	49,676	N
1x	NOL Deferred Tax Asset - LT NY	(18)	-	10	6	(3)	(16)	N
1y	NOL Deferred Tax Asset - LT PA	(230,206)	-	10	6	(32,887)	(197,319)	N
1z	NOL Deferred Tax Asset - LT WV	(4)	-	10	6	(1)	(3)	N
1aa	PAA - Purch Power Amort	24,519	-	10	6	3,503	21,017	N
1ab	Pension EDCP-SERP Payments	7,085	-	10	6	1,012	6,073	N
1ac	Pensions Expense	492,373	-	10	6	70,339	422,034	N
1ad	Price to Compare Rider	86,387	-	10	6	12,341	74,046	N
1ae	REG LIAB PA ACT129 - LT	123,091	-	10	6	17,584	105,507	N
1af	SCO1 Timing Allocation	63,844	-	10	6	9,121	54,724	N
1ag	Vacation Pay Accrual	24,708	-	10	6	3,530	21,179	N
2	Account 282							
2a	FAS 123R - Stock Options Capital Portion	1,889	-	10	6	270	1,619	N
3	Account 283							
3a	Customer Acquisition Fees - Surge Protection	(809)	-	10	6	(116)	(694)	N
3b	Customer Advances for Construction Refundable	7,225	-	10	6	1,032	6,193	N
3c	Deferred Charge-EIB	(86,530)	-	10	6	(12,361)	(74,169)	N
3d	Distribution System Impr Charge (DSIC)	(87)	-	10	6	(12)	(75)	N
3e	Feb 2010 Storm Deferrals - LT	(102,730)	-	10	6	(14,676)	(88,054)	N
3f	PA Act 129 SMIP-CIS	(6,263)	-	10	6	(895)	(5,368)	N
3g	PAA - Aband IT Proj Estab	(116,086)	-	10	6	(16,584)	(99,502)	N
3h	PAA - Unamort Loss Amort	1,600	-	10	6	229	1,371	N
3i	Pension/OPEB : Other Def Cr. or Dr.	(116,851)	-	10	6	(16,693)	(100,158)	N
3j	Reverse Capital Gain	(14)	-	10	6	(2)	(12)	N
3k	State Income Tax Deductible	(40,147)	-	10	6	(5,735)	(34,412)	N
3l	Storm Damage	(88,813)	-	10	6	(12,688)	(76,126)	N
3m	Universal Service Fund	(26,575)	-	10	6	(3,796)	(22,778)	N
3n	Universal Service Fund (Interest)	7,331	-	10	6	1,047	6,283	N
3o	Valuation Allowance NOL NY	18	-	10	6	3	16	N
3p	Valuation Allowance NOL WV	4	-	10	6	1	3	N
4	Non-property gross up for Taxes	465,021	-			66,432	398,589	N & P
5	Total Non-Property	1,609,508	-			229,930	1,379,579	
Line No.	Description	(Excess)/Deficient ADIT Transmission - Beginning Balance of Year (Note B)	Current Period Other Activity (Note C)	Amortization Period (Note D)	Years Remaining at Year End	Amortization (Note E)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note F) (Col. B + Col. C) - Col. F	Protected (P) Non- Protected (N)
Property (Note A):								
6	Property Book-Tax Timing Difference - Account 190	3,912,358	-	ARAM	ARAM	135,794	3,776,564	N & P
7	Property Book-Tax Timing Difference - Account 282	(31,951,580)	25,949	ARAM	ARAM	(1,264,235)	(30,661,396)	N & P
8	Property Book-Tax Timing Difference - Account 283	-	-	ARAM	ARAM	-	-	N & P
9	Property Gross up for Taxes	(11,392,714)	10,543			(458,501)	(10,923,670)	N & P
10	Total Property (Total of lines 6 thru 9)	(39,431,936)	36,492			(1,586,942)	(37,808,503)	
11	Amortized Excess/Deficient ADITs (Note C)					(2,283,700)		
12	Total Non-Property & Property Amortization, excluding gross up for taxes (Total of lines 1-3,6-8 and 11) (Note G)					(3,248,642)		N & P

Notes:

- A Upon a tax rate change (federal, state and/or, if applicable, state apportionments), the Company remeasures its deferred tax assets and liabilities to account for the new applicable corporate tax rate. For schedule M items not directly taken to the P&L, the result of this remeasurement is a change to the net deferred tax assets/liabilities recorded in accounts 190, 282, and 283 with a corresponding change in regulatory assets (account 182.3) and regulatory liabilities (account 254) to reflect the return of/collection from excess/deficient deferred taxes to/from customers. The remeasurement is effectuated within PowerTax and Tax Provision, which maintain both the timing difference and APB11 deferred tax balance (the historical ADIT based on the timing difference and the rate in effect when the timing difference occurred). The difference in the two results is reclassified from ADIT to regulatory assets/liabilities for deficient/excess ADIT. Within the FERC Form 1, deficient and excess ADITs in Account 182.3 and Account 254, respectively are presented grossed-up for tax purposes. For ratemaking purposes, these grossed-up balances are treated as FAS109 and subsequently removed from rate base, thereby ensuring rate base neutrality for tax rate changes. The Company would follow the process described above to remeasure ADIT balances (increase or decrease) due to any future income tax rate change.
- B Beginning balance of year is the end of the prior year balance as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)
- C In the event the Company populates the data enterable fields, it will support the data entered as just and reasonable in its annual update
- D The amortization periods shall be consistent with the following:
Protected Property & Non-Protected Property: ARAM, or directly assigned based on average remaining life of assets for property items not in PowerTax
Protected Non-Property & Non-Protected Non-Property will be directly assigned and presented in the table above
- E The amortization of the tax reg asset/liability will occur through FERC income statement Accounts 410.1. and 411.1 for property and 410.1 for non-property
- F Ending balance of year is the end of current year balance, as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)
- G The amortization gross-up for taxes occurs on Attachment H-11A, page 3, line 39, Col. 3

Abandoned Plant

[illegible]

2 Total

Notes
(A) On

Only projects approved by the commission will be included

For each project, the Commission will determine the appropriate amortization period and the cost of abandoned plant. For all subsequent years, the beginning amount will be the ending balance from the previous year.

(A) Each year's amortization will start with 1 for the year the amortization begins and increase by 1 for every subsequent year until the amortization period ends.

(B) Average calculated as Sum of Columns 1 through (N) + 1

(C) Column Q = Attachment B-1(A, page 5, line 26, and 6)

(D) Column P = Attachment B-1(A, page 5, line 31, and 3)

(E) Column A - Column P = Column Q

(F) Revenue Requirements will not be held until the year the amortization begins. Once a project is fully amortized, it will be removed from the attachment and will have no revenue requirement

Construction Work in Progress																For the 12 months ended 12/31/20
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	
		2020	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021		
Ln.	Project ID	Text Description	December 31	January 31	February 28/29	March 31	April 30	May 31	June 30	July 31	August 31	September 30	October 31	November 30	December 31	Average (a)
1	Construction Work in Progress (b)															
2a	[Placeholder 1]															-
2b	[Placeholder 2]															-
3	Total CWIP in Rate Base		-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes
(a) Average calculated as (Sum of Columns (C) through (O)) ÷ 13.
(b) CWIP will not be included unless authorized by the Commission

Federal Income Tax Rate

Nominal Federal Income Tax Rate 21.00%

(entered on Attachment H-11A,
page 5 of 5, Note K)

State Income Tax Rate

Pennsylvania

Combined Rate

(entered on Attachment H-11A,
page 5 of 5, Note K)

Nominal State Income Tax Rate	9.99%			
Times Apportionment Percentage	100.00%			
Combined State Income Tax Rate	9.990%	0.000%	0.000%	9.990%

Regulatory Assets																											
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	

Operation and Maintenance Expenses

FF1 Page 321 Line No.	Account Reference	Description	Account Balance [A]
82		<i>Operation</i>	
83	560	Operation Supervision and Engineering	\$68,736
84			
85	561.1	Load Dispatch-Reliability	\$981,960
86	561.2	Load Dispatch-Monitor and Operate Transmission System	
87	561.3	Load-Dispatch-Transmission Service and Scheduling	
88	561.4	Scheduling, System Control and Dispatch Services	\$860
89	561.5	Reliability, Planning and Standards Development	\$57,518
90	561.6	Transmission Service Studies	\$456
91	561.7	Generation Interconnection Studies	\$122,299
92	561.8	Reliability, Planning and Standards Development Services	\$0
93	562	Station Expenses	\$2,123,134
94	563	Overhead Lines Expense	\$521,640
95	564	Underground Lines Expense	
96	565	Transmission of Electricity by Others	\$76,089,028
97	566	Miscellaneous Transmission Expense	-\$373,245
98	567	Rents	\$1,131,763
99		TOTAL Operation (Enter Total of Lines 83 thru 98)	\$80,724,149
100		<i>Maintenance</i>	
101	568	Maintenance Supervision and Engineering	\$921,720
102	569	Maintenance of Structures	
103	569.1	Maintenance of Computer Hardware	\$13,855
104	569.2	Maintenance of Computer Software	\$14,020
105	569.3	Maintenance of Communication Equipment	\$3,369
106	569.4	Maintenance of Miscellaneous Regional Transmission Plant	
107	570	Maintenance of Station Equipment	\$4,705,416
108	571	Maintenance of Overhead Lines	\$10,618,882
109	572	Maintenance of Underground Lines	\$4,314
110	573	Maintenance of Miscellaneous Transmission Plant	\$373,379
111		TOTAL Maintenance (Total of lines 101 thru 110)	\$16,654,955
112		TOTAL Transmission Expenses (Total of lines 99 and 111)	\$97,379,104

Notes:

[A] December balances as would be reported in FERC Form 1

Administrative and General (A&G) Expenses

FF1 Page 323 Line No.	Account Reference	Description	Account Balance [B]
180		Operation	
181	920	Administrative and General Salaries	\$16,309,816
182	921	Office Supplies and Expenses	\$3,356,791
183	Less 922	Administrative Expenses Transferred - Credit	-\$17,948,604
184	923	Outside Services Employed	\$36,098,914
185	924	Property Insurance	-\$55,900
186	925	Injuries and Damages	\$4,568,245
187	926	Employee Pensions and Benefits	-\$42,998,668
188	927	Franchise Requirements	
189	928	Regulatory Commission Expense	\$3,421,313
190	Less 929	(Less) Duplicate Charges-Cr.	
191	930.1	General Advertising Expenses	\$37,853
192	930.2	Miscellaneous General Expenses	\$565,002
193	931	Rents	\$661,149
194		Total Operation (Enter Total of lines 181 thru 193)	\$4,015,911
195		Maintenance	
196	935	Maintenance of General Plant	\$1,475,661
197		TOTAL A&G Expenses (Total of lines 194 and 196)	\$5,491,572

Notes:

[B] December balances as would be reported in FERC Form 1