

June 1, 2022

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

**Re: Mid-Atlantic Interstate Transmission, LLC
Docket No. ER22-____-000
2022 PTRR Informational Filing**

Dear Secretary Bose:

Pursuant to section VI of the Mid-Atlantic Interstate Transmission, LLC (“MAIT”) Formula Rate Implementation Protocols (Annual True-Up, Information Exchange, and Challenge Procedures)¹ (“Protocols”), MAIT submits this informational filing of its Projected Transmission Revenue Requirement (“PTRR”) for Rate Year 2022 (“2022 PTRR”).²

I. Background

On October 5, 2021, MAIT submitted its 2022 PTRR to PJM Interconnection, L.L.C. (“PJM”) for posting. MAIT held an open meeting regarding the 2022 PTRR with interested parties on November 10, 2021. Subsequent to the open meeting, MAIT and interested parties engaged in discovery following the information exchange provisions of section III of the Protocols.

Under section VI of the Protocols, on June 1 of each Rate Year, MAIT is required to submit to the Commission in a new docket an informational filing of its PTRR for that Rate Year (“Informational Filing”). The Informational Filing must include MAIT’s Actual Transmission Revenue Requirement (“ATRR”) and True-up (defined below) reflected in the PTRR for that Rate Year. The Informational Filing also must include information sufficient to determine:

¹ PJM Interconnection, L.L.C. Open Access Transmission Tariff, Attachment H-28B.

² Coincident with this filing, as required under section II(B) of the Protocols, MAIT is providing its Annual Update for Rate Year 2021 to PJM for posting on the PJM website.

1. that input data under the Formula Rate are properly recorded in any underlying workpapers;
2. that MAIT has properly applied the Formula Rate and these procedures;
3. the accuracy of data and the consistency with the Formula Rate of the transmission revenue requirement and rates under review;
4. the extent of Accounting Changes that affect Formula Rate inputs; and
5. the reasonableness of projected costs and the prudence of actual costs.

The Informational Filing also must describe any corrections or adjustments, and must describe all aspects of the Formula Rate or its inputs that are the subject of an ongoing dispute under the Preliminary or Formal Challenge procedures.

Finally, the Informational Filing shall include for the applicable Rate Year the following information related to affiliate cost allocation: a detailed description of the methodologies used to allocate and directly assign costs between MAIT and its affiliates by service category or function, including any changes to such cost allocation methodologies from the prior year, and the reasons and justification for those changes; the magnitude of such costs that have been allocated or directly assigned between MAIT and each affiliate by service category or function; and a copy of any service agreement between MAIT and any MAIT affiliate that went into effect during the Rate Year.

II. Description of Filing

As required under section VI of the Protocols, this Informational Filing includes the following information.

A. ATRR and True-up reflected in the 2022 PTRR

Under the Protocols, the ATRR is defined as:

the actual net transmission revenue requirement calculated and posted on the PJM website no later than June 1 of each year subsequent to calendar year 2017 for the immediately preceding calendar year in accordance with MAIT's Formula Rate and based upon MAIT's actual costs and expenditures.

Under the Protocols, "True-up" means the difference between the revenues collected by PJM based on the PTRR (net of the True-up from the prior year) and the ATRR for the same Rate Year. The True-up is defined as a component of the PTRR.

The ATRR for Rate Year 2020 and True-up for Rate Year 2020, both posted on June 1, 2021, are provided as Attachment A to this Informational Filing. The True-up for Rate Year 2020 was included as a component of the 2022 PTRR.

B. 2022 PTRR

The 2022 PTRR, as posted on October 5, 2021, included sufficient information to determine: (i) that input data under the Formula Rate are properly recorded in any underlying workpapers; (ii) that MAIT has properly applied the Formula Rate and the Protocols; (iii) the accuracy of data and the consistency with the Formula Rate of the transmission revenue requirement and rates under review; (iv) the extent of Accounting Changes that affect Formula Rate inputs; and (iv) the reasonableness and prudence of actual or projected costs.

The 2022 PTRR, as posted, is provided as Attachment B to this Informational Filing.

C. Corrections or Adjustments

There have not been any corrections or adjustments made to the 2022 PTRR since the October 5, 2021 posting.

D. Ongoing Disputes

There are no ongoing disputes concerning the 2022 PTRR.

E. Affiliate Cost Allocation

Under the Protocols, "Rate Year" is defined as "the twelve consecutive month period that begins on January 1 and continues through December 31." For this provision of the Protocols, MAIT is utilizing the most recent complete calendar year as the "Rate Year" – *i.e.*, 2021.

A detailed description of the methodologies used to allocate and directly assign costs between MAIT and its affiliates for service category or function may be found in the cost allocation methodologies set forth in the Service Agreement entered into between FirstEnergy Service Company and each of the associate companies listed therein. There were no changes to the methodologies in the Rate Year. A copy of the Service Agreement is provided as Attachment C to this Informational Filing.

The magnitude of such costs that have been allocated or directly assigned between MAIT and each affiliate by service category or function may be found on page 429 of

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MAIT's most recent FERC Form No. 1 (filed on April 1, 2022). The relevant pages are provided as Attachment D to this Informational Filing.

The Protocols also require copies of any service agreement between MAIT and any MAIT affiliate that went into effect during the Rate Year. There were no such service agreements for the Rate Year.

F. Informational Purposes Only

As specified in section VI of the Protocols, this filing is informational only. Any challenges to the implementation of the MAIT Formula Rate must be made through the challenge procedures described in Section IV of the Protocols or in a separate complaint proceeding, and not in response to this Informational Filing.

III. Communications

Communications with respect to the Information Filing should be directed to the following individuals whose names should be entered on the official service list for this docket.³

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³ MAIT requests waiver of 18 C.F.R. § 385.203(b)(3) to the extent necessary to include more than two names on the official service list.

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IV. Notice and Service

As required by section VI of the Protocols, within five (5) days of the submission of this Informational Filing, MAIT shall coordinate with PJM to provide notice of the Informational Filing via an email exploder list and by posting the docket number assigned to this Informational Filing on the PJM website.⁴

MAIT has served a copy of this Informational Filing on the parties listed on the Commission's official service list for Docket No. ER17-211.

V. Conclusion

Please contact the undersigned with any questions regarding this matter.

Respectfully submitted,

| | |
|-----------------------------|---|
| P. Nikhil Rao | <u>/s/ Bradley R. Miliauskas</u> |
| Senior Corporate Counsel | Richard P. Sparling |
| FirstEnergy Service Company | Bradley R. Miliauskas |
| 76 South Main Street | Davis Wright Tremaine LLP |
| Akron, OH 44308 | 1301 K Street, NW |
| (330) 384-2422 | Suite 500 East |
| | Washington, DC 20005 |
| | (202) 973-4200 |

*Attorneys for
Mid-Atlantic Interstate Transmission, LLC*

⁴ This notice is subject to the protection of any confidential information contained in the Informational Filing, as needed, under non-disclosure agreements that are based on the Commission's Model Protective Order.

Attachment A
ATRR and True-up
For Rate Year 2020

June 1, 2022

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2020

| Line No. | (1) | (2) | (3) | (4) | (5) |
|--------------------------|---|-----|---|------------------|----------------------|
| | | | Mid-Atlantic Interstate Transmission, LLC | | Allocated Amount |
| 1 | GROSS REVENUE REQUIREMENT [page 3, line 43, col 5] | | | | \$ 255,417,185 |
| REVENUE CREDITS (Note T) | | | <u>Total</u> | <u>Allocator</u> | |
| 2 | Account No. 451 (page 4, line 29) | | 1,357,387 | TP 1.00000 | 1,357,387 |
| 3 | Account No. 454 (page 4, line 30) | | 3,761,087 | TP 1.00000 | 3,761,087 |
| 4 | Account No. 456 (page 4, line 31) | | 3,222,157 | TP 1.00000 | 3,222,157 |
| 5 | Revenues from Grandfathered Interzonal Transactions | | - | TP 1.00000 | - |
| 6 | Revenues from service provided by the ISO at a discount | | - | TP 1.00000 | - |
| 7 | TEC Revenue Attachment 11, Page 2, Line 3, Col. 12 | | <u>27,540,387</u> | TP 1.00000 | <u>27,540,387</u> |
| 8 | TOTAL REVENUE CREDITS (sum lines 2-7) | | 35,881,018 | | 35,881,018 |
| 9 | True-up Adjustment with Interest Attachment 13, Line 28 | | | | - |
| 10 | NET REVENUE REQUIREMENT (Line 1 - Line 8 + Line 9) | | | | \$ 219,536,167 |
| DIVISOR | | | | | <u>Total</u> |
| 11 | 1 Coincident Peak (CP) (MW) | | | (Note A) | 6,001.3 |
| 12 | Average 12 CPs (MW) | | | (Note CC) | 5,230.5 |
| 13 | Annual Rate (\$/MW/Yr) (line 10 / line 11) | | <u>Total</u> 36,581.67 | | |
| | | | <u>Peak Rate</u> | | <u>Off-Peak Rate</u> |
| 14 | Point-to-Point Rate (\$/MW/Year) (line 10 / line 12) | | 41,972.08 | | 41,972.08 |
| 15 | Point-to-Point Rate (\$/MW/Month) (line 14/12) | | 3,497.67 | | 3,497.67 |
| 16 | Point-to-Point Rate (\$/MW/Week) (line 14/52) | | 807.16 | | 807.16 |
| 17 | Point-to-Point Rate (\$/MW/Day) (line 16/5; line 16/7) | | 161.43 | | 115.31 |
| 18 | Point-to-Point Rate (\$/MWh) (line 14/4,160; line 14/8,760) | | 10.09 | | 4.79 |

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2020

| Line No. | (1) | (2) | (3) | (4) | (5) |
|---------------------------------|---|---|----------------------|---------------|-------------------------------------|
| | | Source | Company Total | Allocator | Transmission (Col 3 times Col 4) |
| RATE BASE: | | | | | |
| GROSS PLANT IN SERVICE | | | | | |
| 1 | Production | Attachment 3, Line 14, Col. 1 (Notes U & X) | - | NA | - |
| 2 | Transmission | Attachment 3, Line 14, Col. 2 (Notes U & X) | 1,884,877,618 | TP 1.00000 | 1,884,877,618 |
| 3 | Distribution | Attachment 3, Line 14, Col. 3 (Notes U & X) | - | NA | - |
| 4 | General & Intangible | Attachment 3, Line 14, Col. 4 & 5 (Notes U & X) | 101,016,182 | W/S 1.00000 | 101,016,182 |
| 5 | Common | Attachment 3, Line 14, Col. 6 (Notes U & X) | - | CE 1.00000 | - |
| 6 | TOTAL GROSS PLANT (sum lines 1-5) | | <u>1,985,893,800</u> | GP= 100.0000% | <u>1,985,893,800</u> |
| ACCUMULATED DEPRECIATION | | | | | |
| 7 | Production | Attachment 4, Line 14, Col. 1 (Notes U & X) | - | NA | - |
| 8 | Transmission | Attachment 4, Line 14, Col. 2 (Notes U & X) | 330,777,078 | TP 1.00000 | 330,777,078 |
| 9 | Distribution | Attachment 4, Line 14, Col. 3 (Notes U & X) | - | NA | - |
| 10 | General & Intangible | Attachment 4, Line 14, Col. 4 & 5 (Notes U & X) | 14,661,770 | W/S 1.00000 | 14,661,770 |
| 11 | Common | Attachment 4, Line 14, Col. 6 (Notes U & X) | - | CE 1.00000 | - |
| 12 | TOTAL ACCUM. DEPRECIATION (sum lines 7-11) | | <u>345,438,848</u> | | <u>345,438,848</u> |
| NET PLANT IN SERVICE | | | | | |
| 13 | Production | (line 1 - line 7) | - | | - |
| 14 | Transmission | (line 2 - line 8) | 1,554,100,540 | | 1,554,100,540 |
| 15 | Distribution | (line 3 - line 9) | - | | - |
| 16 | General & Intangible | (line 4 - line 10) | 86,354,412 | | 86,354,412 |
| 17 | Common | (line 5 - line 11) | - | | - |
| 18 | TOTAL NET PLANT (sum lines 13-17) | | <u>1,640,454,952</u> | NP= 100.0000% | <u>1,640,454,952</u> |
| ADJUSTMENTS TO RATE BASE | | | | | |
| 19 | Account No. 281 (enter negative) | Attachment 5, Line 3, Col. 1 (Notes F & Y & DD) | - | NA | - |
| 20 | Account No. 282 (enter negative) | Attachment 5, Line 3, Col. 2 (Notes F & Y & DD) | (326,624,906) | NP 1.00000 | (326,624,906) |
| 21 | Account No. 283 (enter negative) | Attachment 5, Line 3, Col. 3 (Notes F & Y & DD) | (36,904,213) | NP 1.00000 | (36,904,213) |
| 22 | Account No. 190 | Attachment 5, Line 3, Col. 4 (Notes F & Y & DD) | 43,796,050 | NP 1.00000 | 43,796,050 |
| 23 | Account No. 255 (enter negative) | Attachment 5, Line 3, Col. 5 (Notes F & Y & DD) | - | NP 1.00000 | - |
| 24 | Unfunded Reserve Plant-related (enter negative) | Attachment 14, Line 9, Col. G (Note Y) | - | DA 1.00000 | - |
| 25 | Unfunded Reserve Labor-related (enter negative) | Attachment 14, Line 10, Col. G (Note Y) | - | DA 1.00000 | - |
| 26 | CWIP | 216.b (Notes X & Z) | - | DA 1.00000 | - |
| 27 | Unamortized Regulatory Asset | Attachment 16a, 16b, 16c, line 15, Col. 7 (Notes X) | 2,819,191 | DA 1.00000 | 2,819,191 |
| 28 | Unamortized Abandoned Plant | Attachment 17, Line 15, Col. 7 (Notes X & BB) | - | DA 1.00000 | - |
| 29 | TOTAL ADJUSTMENTS (sum lines 19-28) | | <u>(316,913,877)</u> | | <u>(316,913,877)</u> |
| 30 | LAND HELD FOR FUTURE USE | 214.x.d (Attachment 14, Line 1, Col. D) (Notes G & Y) | - | TP 1.00000 | - |
| 31 | WORKING CAPITAL (Note H) | | | | |
| 32 | CWC | 1/8*(Page 3, Line 15 minus Page 3, Lines 11 & 12) | 8,972,623 | | 8,781,508 |
| 33 | Materials & Supplies (Note G) | 227.8.c & 16.c (Attachment 14, Line 2, Col. D) (Note Y) | - | TE 0.97508 | - |
| 34 | Prepayments (Account 165) | 111.57.c (Attachment 14, Line 3, Col. D) (Notes B & Y) | 441,047 | GP 1.00000 | 441,047 |
| 35 | TOTAL WORKING CAPITAL (sum lines 32 - 34) | | <u>9,413,670</u> | | <u>9,222,554</u> |
| 36 | RATE BASE (sum lines 18, 29, 30, & 35) | | <u>1,332,954,745</u> | | <u>1,332,763,629</u> |

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2020

| Line No. | (1) | (2) | (3) | (4) | (5) |
|---|--|--|----------------|-----------|-------------------------------------|
| | | Source | Company Total | Allocator | Transmission (Col 3 times Col 4) |
| O&M | | | | | |
| 1 | Transmission | 321.112.b (Attachment 20, page 1, line 112) | 61,349,324 | TE | 0.97508 |
| 2 | Less LSE Expenses Included in Transmission O&M Accounts (Note W) | | 36,978 | DA | 1.00000 |
| 3 | Less Account 565 | 321.96.b | - | DA | 1.00000 |
| 4 | Less Account 566 | 321.97.b | 8,348,398 | DA | 1.00000 |
| 5 | A&G | 323.197.b (Attachment 20, page 2, line 197) | 11,892,411 | W/S | 1.00000 |
| 6 | Less FERC Annual Fees | | - | W/S | 1.00000 |
| 7 | Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I) | | (15,000) | W/S | 1.00000 |
| 8 | Plus Transmission Related Reg. Comm. Exp. (Note I) | | - | TE | 0.97508 |
| 9 | PBOP Expense Adjustment in Year | Attachment 6, Line 9 | (500,935) | DA | 1.00000 |
| 10 | Common | 356.1 | - | CE | 1.00000 |
| 11 | Account 407.3 Amortization of Regulatory Assets | Attachment 16a, 16b, 16c, Line 15, Col. 5 | 860,405 | DA | 1.00000 |
| 12 | Account 566 Amortization of Regulatory Assets | 321.97.b (notes) | - | DA | 1.00000 |
| 13 | Acct. 566 Miscellaneous Transmission Expense (less amortization of regulatory asset) | 321.97.b - line 12 | 8,348,398 | DA | 1.00000 |
| 14 | Total Account 566 (sum lines 12 & 13, ties to 321.97.b) | | 8,348,398 | | |
| 15 | TOTAL O&M (sum lines 1, 5, 8, 9, 10, 11, 14 less 2, 3, 4, 6, 7) | | 73,579,228 | | 72,050,301 |
| DEPRECIATION AND AMORTIZATION EXPENSE | | | | | |
| 16 | Transmission | 336.7.b (Note U) | 40,606,150 | TP | 1.00000 |
| 17 | General & Intangible | 336.1.f & 336.10.f (Note U) | 5,878,149 | W/S | 1.00000 |
| 18 | Common | 336.11.b (Note U) | - | CE | 1.00000 |
| 19 | Amortization of Abandoned Plant | Attachment 17, Line 15, Col. 5 (Note BB) | - | DA | 1.00000 |
| 20 | TOTAL DEPRECIATION (sum lines 16 -19) | | 46,484,299 | | 46,484,299 |
| TAXES OTHER THAN INCOME TAXES (Note J) | | | | | |
| LABOR RELATED | | | | | |
| 21 | Payroll | 263.i (Attachment 7, line 1z) | 568,147 | W/S | 1.00000 |
| 22 | Highway and vehicle | 263.i (Attachment 7, line 2z) | - | W/S | 1.00000 |
| 23 | PLANT RELATED | | | | |
| 24 | Property | 263.i (Attachment 7, line 3z) | 127,828 | GP | 1.00000 |
| 25 | Gross Receipts | 263.i (Attachment 7, line 4z) | - | NA | - |
| 26 | Other | 263.i (Attachment 7, line 5z) | 29 | GP | 1.00000 |
| 27 | Payments in lieu of taxes | Attachment 7, line 6z | - | GP | 1.00000 |
| 28 | TOTAL OTHER TAXES (sum lines 21 - 27) | | 696,004 | | 696,004 |
| INCOME TAXES (Note K) | | | | | |
| 29 | T=1 - [(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p) = | | 28.89% | | |
| 30 | CIT=(T1-T) * (1-(WCLTD/R)) = | | 32.17% | | |
| | where WCLTD=(page 4, line 22) and R=(page 4, line 25) | | | | |
| | and FIT, SIT & p are as given in footnote K. | | | | |
| 31 | 1 / (1 - T) = (from line 29) | | 1.4063 | | |
| 32 | Amortized Investment Tax Credit (266.8.f) (enter negative) | | (99,685) | | |
| 33 | Tax Effect of Permanent Differences and AFUDC Equity (Attachment 15, Line 1, Col. 3) [Notes D & Y] | | 279,634 | | |
| 34 | (Excess)/Deficient Deferred Income Taxes (Attachment 15, Lines 2 & 3, Col. 3) [Notes E & Y] | | (1,091,224) | | |
| 35 | Income Tax Calculation = line 30 * line 40 | | 33,468,043 | NA | 33,463,245 |
| 36 | ITC adjustment (line 31 * line 32) | | (140,188) | NP | 1.00000 |
| 37 | Permanent Differences and AFUDC Equity Tax Adjustment (line 31 * line 33) | | 393,253 | DA | 1.00000 |
| 38 | (Excess)/Deficient Deferred Income Tax Adjustment (line 31 * line 34) | | (1,534,603) | DA | 1.00000 |
| 39 | Total Income Taxes | sum lines 35 through 38 | 32,186,505 | | 32,181,707 |
| 40 | RETURN | [Rate Base (page 2, line 36) * Rate of Return (page 4, line 25)] | 104,019,788.12 | NA | 104,004,874 |
| GROSS REV. REQUIREMENT (WITHOUT INCENTIVE) | | | | | |
| 41 | INCENTIVE | (sum lines 15, 20, 28, 39, 40) | 256,965,825 | | 255,417,185 |
| 42 | ADDITIONAL INCENTIVE REVENUE | Attachment 11, page 2, line 4, col 11 (Note AA) | 0 | | 0 |
| 43 | GROSS REV. REQUIREMENT | (line 41 + line 42) | 256,965,825 | | 255,417,185 |

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2020

Mid-Atlantic Interstate Transmission, LLC

| Line No. | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|------------------|-------------------------------------|---------------------|-------------------|---------------|
| SUPPORTING CALCULATIONS AND NOTES | | | | | | |
| TRANSMISSION PLANT INCLUDED IN ISO RATES | | | | | | |
| 1 | Total transmission plant (page 2, line 2, column 3) | | | | | 1,884,877,618 |
| 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) | | | | | 1,884,877,618 |
| 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) | | | | | 61,349,324 |
| 7 | Less transmission expenses included in OATT Ancillary Services (Note L) | | | | | 1,528,927 |
| 8 | Included transmission expenses (line 6 less line 7) | | | | | 59,820,397 |
| 9 | Percentage of transmission expenses after adjustment (line 8 divided by line 6) | | | | | 0.97508 |
| 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= | 0.97508 |
| WAGES & SALARY ALLOCATOR (W&S) | | | | | | |
| | Form 1 Reference | \$ | TP | Allocation | | |
| 12 | Production 354.20.b | | 0.00 | - | | |
| 13 | Transmission 354.21.b | | 1.00 | - | | |
| 14 | Distribution 354.23.b | | 0.00 | - | W&S Allocator | |
| 15 | Other 354.24,25,26.b | | 0.00 | - | (\$ / Allocation) | |
| 16 | Total (sum lines 12-15) | | - | - | = | 1.00000 = WS |
| COMMON PLANT ALLOCATOR (CE) (Note O) | | | | | | |
| | | \$ | | % Electric | W&S Allocator | |
| 17 | Electric 200.3.c | 1,875,810,315.00 | | (line 17 / line 20) | (line 16) | CE |
| 18 | Gas 201.3.d | - | | 1.00000 * | 1.00000 | = 1.00000 |
| 19 | Water 201.3.e | - | | | | |
| 20 | Total (sum lines 17-19) | 1,875,810,315.00 | | | | |
| RETURN (R) | | | | | | |
| | | | | | | \$ |
| 21 | Preferred Dividends (118.29c) (positive number) | | | | | - |
| STOCK | | | | | | |
| | | \$ | (Note C) % | Cost (Note P) | Weighted | |
| 22 | Long Term Debt (112.24.c) (Attachment 8, Line 14, Col. 7) (Note X) | 642,219,253 | 40% | 0.0406 | 0.0162 | =WCLTD |
| 23 | Preferred Stock (112.3d) (Attachment 8, Line 14, Col. 2) (Note X) | - | 0% | 0.0000 | 0.0000 | |
| 24 | Common Stock (Attachment 8, Line 14, Col. 6) (Note X) | 963,135,865 | 60% | 0.1030 | 0.0618 | |
| 25 | Total (sum lines 22-24) | 1,605,355,117 | | | 0.0780 | =R |
| REVENUE CREDITS | | | | | | |
| ACCOUNT 447 (SALES FOR RESALE) | | | | | | |
| 26 | a. Bundled Non-RQ Sales for Resale (311.x.h) | (310-311) | (Note Q) | | | - |
| 27 | b. Bundled Sales for Resale included in Divisor on page 1 | | | | | - |
| 28 | Total of (a)-(b) | | | | | - |
| 29 | ACCOUNT 451 (MISCELLANEOUS SERVICE REVENUE) (Note S) | | (300.17.b) (Attachment 21, line 1z) | | | 1,357,387 |
| 30 | ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R) | | (300.19.b) (Attachment 21, line 2z) | | | 3,761,087 |
| 31 | ACCOUNT 456 (OTHER ELECTRIC REVENUE) (Note V) | | (330.x.n) (Attachment 21, line 3z) | | | 3,222,157 |

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2020

Mid-Atlantic Interstate Transmission, LLC

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 As provided by PJM and in effect at the time of the annual rate calculations pursuant to Section 34.1 of the PJM OATT. Includes combined CPs for Met-Ed and Penelec zones.
 - B Prepayments shall exclude prepayments of income taxes.
 - C In its order approving the transfer of Penelec's and Met-Ed's transmission assets to MAIT, the Commission approved MAIT's commitment to apply a 50 percent equity/50 percent debt capital structure for ratemaking purposes for a two-year transition period. Pennsylvania Electric, 154 FERC ¶ 61,109 at P 51. Consequently, for the first two years (i.e., calendar years 2017 and 2018) the hypothetical capital structure will be used instead of the actual calculation. Per the Settlement Agreement in docket number ER17-211-000, beginning in calendar year 2019, the equity component of MAIT's capital structure to be used in calculating charges under the formula rate shall be the lower of (i) MAIT's actual equity component as calculated in accordance with Attachment 8 or (ii) 60%.
 - 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. Amounts to be included will be January 1, 2017 and thereafter.
 - F The balances in Accounts 190, 281, 282 and 283, should exclude all FASB 106 or 109 related amounts. 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 15, column 5 minus amortization of regulatory assets (page 3, lines 11 & 12, 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 7 - 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 8 - 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 taxes 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 = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 31).
- | | |
|-------------|---|
| Input 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 will be set at 4.5% until such time as debt is issued by MAIT. Once debt is issued, the long-term debt cost rate will be the weighted average of the rates for all outstanding debt instruments, calculated within Attachment 10, col. j. Consistent with Note C, there will be no preferred stock cost, consistent with MAIT's commitment to use a hypothetical 50%/50% capital structure until calendar year 2019. Thereafter, Preferred cost rate = preferred dividends (line 21) / preferred outstanding (line 23). No change in ROE may be made absent a filing with FERC under Section 205 or Section 206 of the Federal Power Act. Per the Settlement Agreement in Docket No. ER17-211-000, MAIT's stated ROE is set to 10.30% (9.8% base ROE plus 50 basis point adder for RTO participation).
 - Q Line 28 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 2-6 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They 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 7 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 31, 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 Met-Ed's and Penelec's 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 CWIP 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 an ROE incentive adder.
 - BB Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Utility must submit a Section 205 filing to recover the cost of abandoned plant.
 - CC Peak as would be reported on page 401, column d of Form 1 at the time of Met-Ed's and Penelec's zonal peak for the twelve month period ending October 31 of the calendar year used to calculate rates. The projection year will utilize the most recent preceding 12-month period at the time of the filing.
 - DD Includes transmission-related balance only.

Schedule 1A Rate Calculation

| | | | |
|---|----|------------|---|
| 1 | \$ | 1,528,927 | Attachment H-28A, Page 4, Line 7 |
| 2 | | 120,356 | Revenue Credits for Sched 1A - Note A |
| 3 | \$ | 1,408,571 | Net Schedule 1A Expenses (Line 1 - Line 2) |
| 4 | | 32,307,111 | Annual MWh in Met-Ed and Penelec Zones - Note B |
| 5 | \$ | 0.0436 | 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 Met-Ed's and Penelec's zones during the year used to calculate rates under Attachment H-28A.
- B Load expressed in MWh consistent with load used for billing under Schedule 1A for the Met-Ed and Penelec zones. Data from RTO settlement systems for the calendar year prior to the rate year.

Incentive ROE Calculation

| Return Calculation | | Source Reference | | |
|--------------------|---|---|---|-------------|
| 1 | Rate Base | Attachment H-28A, page 2, Line 36, Col. 5 | 1,332,763,629 | |
| 2 | Preferred Dividends | enter positive | 0 | |
| Common Stock | | | | |
| 3 | Proprietary Capital | Attachment 8, Line 14, Col. 1 | 1,186,727,835 | |
| 4 | Less Preferred Stock | Attachment 8, Line 14, Col. 2 | 0 | |
| 5 | Less Accumulated Other Comprehensive Income Account 219 | Attachment 8, Line 14, Col. 4 | 0 | |
| 6 | Less Account 216.1 & Goodwill | Attachment 8, Line 14, Col. 3 & 5 | 223,591,970 | |
| 7 | Common Stock | Attachment 8, Line 14, Col. 6 | 963,135,865 | |
| Capitalization | | | | |
| 8 | Long Term Debt | Attachment H-28A, page 4, Line 22, Col. 3 | 642,219,253 | |
| 9 | Preferred Stock | Attachment H-28A, page 4, Line 23, Col. 3 | 0 | |
| 10 | Common Stock | Attachment H-28A, page 4, Line 24, Col. 3 | 963,135,865 | |
| 11 | Total Capitalization | Attachment H-28A, page 4, Line 25, Col. 3 | 1,605,355,117 | |
| 12 | Debt % | Total Long Term Debt | Attachment H-28A, page 4, Line 22, Col. 4 | 40.0048% |
| 13 | Preferred % | Preferred Stock | Attachment H-28A, page 4, Line 23, Col. 4 | 0.0000% |
| 14 | Common % | Common Stock | Attachment H-28A, page 4, Line 24, Col. 4 | 59.9952% |
| 15 | Debt Cost | Total Long Term Debt | Attachment H-28A, page 4, Line 22, Col. 5 | 0.0406 |
| 16 | Preferred Cost | Preferred Stock | Attachment H-28A, page 4, Line 23, Col. 5 | 0.0000 |
| 17 | Common Cost | Common Stock | 10.30% | 0.1030 |
| 18 | Weighted Cost of Debt | Total Long Term Debt (WCLTD) | (Line 12 * Line 15) | 0.0162 |
| 19 | Weighted Cost of Preferred | Preferred Stock | (Line 13 * Line 16) | 0.0000 |
| 20 | Weighted Cost of Common | Common Stock | (Line 14 * Line 17) | 0.0618 |
| 21 | Rate of Return on Rate Base (ROR) | | (Sum Lines 18 to 20) | 0.0780 |
| 22 | Investment Return = Rate Base * Rate of Return | | (Line 1 * Line 21) | 104,004,874 |

| Income Taxes | | | |
|-------------------------|---|---|----------------|
| Income Tax Rates | | | |
| 23 | $T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$ | Attachment H-28A, page 3, Line 29, Col. 3 | 28.89% |
| 24 | $CIT=(T/(1-T)) * (1-(WCLTD/R)) =$ | Calculated | 32.17% |
| 25 | $1 / (1 - T) =$ (from line 23) | Attachment H-28A, page 3, Line 31, Col.3 | 1.4063 |
| 26 | Amortized Investment Tax Credit (266.8.f) (enter negative) | Attachment H-28A, page 3, Line 32, Col. 3 | (99,685.00) |
| 27 | Tax Effect of Permanent Differences and AFUDC Equity (Excess)/Deficient Deferred Income Taxes | Attachment H-28A, page 3, Line 33, Col. 3 | 279,633.86 |
| 28 | Income Tax Calculation | Attachment H-28A, page 3, Line 34, Col. 3 | (1,091,223.69) |
| 29 | ITC adjustment | (line 22 * line 24) | 33,463,244.90 |
| 30 | Permanent Differences and AFUDC Equity Tax Adjustment (Excess)/Deficient Deferred Income Tax Adjustment | (line 25 * line 26) | (140,188.36) |
| 31 | Total Income Taxes | Attachment H-28A, page 3, Line 37, Col. 3 | 393,252.87 |
| 32 | | Attachment H-28A, page 3, Line 38, Col. 3 | (1,534,602.61) |
| 33 | | Sum lines 29 to 32 | 32,181,706.80 |

| Increased Return and Taxes | | | |
|----------------------------|---|---|------------------|
| 34 | Return and Income taxes with increase in ROE | (Line 22 + Line 33) | 136,186,580.81 |
| 35 | Return without incentive adder | Attachment H-28A, Page 3, Line 40, Col. 5 | 104,004,874.01 |
| 36 | Income Tax without incentive adder | Attachment H-28A, Page 3, Line 39, Col. 5 | 32,181,706.80 |
| 37 | Return and Income taxes <u>without</u> increase in ROE | Line 35 + Line 36 | 136,186,580.81 |
| 38 | Return and Income taxes with increase in ROE | Line 34 | 136,186,580.81 |
| 39 | Incremental Return and incomes taxes for increase in ROE | Line 38 - Line 37 | - |
| 40 | Rate Base | Line 1 | 1,332,763,628.91 |
| 41 | Incremental Return and incomes taxes for increase in ROE divided by rate base | Line 39 / Line 40 | - |

Notes:
Line 17 to include an incentive ROE that is used only to determine the increase in return and incomes taxes associated with a specific increase in ROE. Any actual ROE incentive must be approved by the Commission. Until an ROE incentive is approved, line 17 will reflect the current ROE.

Gross Plant Calculation

| | | [1] | [2] | [3] | [4] | [5] | [6] | [7] | |
|----|------------------|------------|--------------|------------------|------------|---------------|---------------|-------|------------------|
| | | Production | Transmission | Distribution | Intangible | General | Common | Total | |
| 1 | December | 2019 | - | 1,748,514,164 | - | 34,200,858 | 60,203,720 | - | 1,842,918,742 |
| 2 | January | 2020 | - | 1,754,597,381 | - | 29,537,778 | 63,566,435 | - | 1,847,701,594 |
| 3 | February | 2020 | - | 1,770,097,821 | - | 29,933,007 | 65,591,522 | - | 1,865,622,351 |
| 4 | March | 2020 | - | 1,766,827,109 | - | 30,051,092 | 67,798,907 | - | 1,864,677,108 |
| 5 | April | 2020 | - | 1,796,954,189 | - | 30,123,923 | 68,015,071 | - | 1,895,093,183 |
| 6 | May | 2020 | - | 1,884,643,275 | - | 30,263,973 | 68,802,609 | - | 1,983,709,857 |
| 7 | June | 2020 | - | 1,903,487,669 | - | 29,894,820 | 70,392,639 | - | 2,003,775,129 |
| 8 | July | 2020 | - | 1,911,989,062 | - | 29,708,734 | 72,002,395 | - | 2,013,700,191 |
| 9 | August | 2020 | - | 1,925,646,002 | - | 29,558,487 | 73,296,730 | - | 2,028,501,218 |
| 10 | September | 2020 | - | 1,976,430,592 | - | 29,563,243 | 75,876,025 | - | 2,081,869,859 |
| 11 | October | 2020 | - | 1,988,336,793 | - | 30,189,109 | 76,271,918 | - | 2,094,797,819 |
| 12 | November | 2020 | - | 2,014,071,951 | - | 29,936,032 | 77,309,487 | - | 2,121,317,469 |
| 13 | December | 2020 | - | 2,061,813,031 | - | 36,363,632 | 74,758,220 | - | 2,172,934,883 |
| 14 | 13-month Average | [A] [C] | - | 1,884,877,618.36 | - | 30,717,283.65 | 70,298,898.29 | - | 1,985,893,800.29 |

| | | | 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 | 2019 | - | 1,748,525,819 | - | 34,200,858 | 60,203,720 | - | 1,842,930,397 |
| 16 | January | 2020 | - | 1,754,609,035 | - | 29,537,778 | 63,566,435 | - | 1,847,713,249 |
| 17 | February | 2020 | - | 1,770,109,476 | - | 29,933,007 | 65,591,522 | - | 1,865,634,005 |
| 18 | March | 2020 | - | 1,766,838,764 | - | 30,051,092 | 67,798,907 | - | 1,864,688,763 |
| 19 | April | 2020 | - | 1,796,965,844 | - | 30,123,923 | 68,015,071 | - | 1,895,104,838 |
| 20 | May | 2020 | - | 1,884,654,930 | - | 30,263,973 | 68,802,609 | - | 1,983,721,511 |
| 21 | June | 2020 | - | 1,903,499,324 | - | 29,894,820 | 70,392,639 | - | 2,003,786,783 |
| 22 | July | 2020 | - | 1,912,000,716 | - | 29,708,734 | 72,002,395 | - | 2,013,711,845 |
| 23 | August | 2020 | - | 1,925,657,656 | - | 29,558,487 | 73,296,730 | - | 2,028,512,872 |
| 24 | September | 2020 | - | 1,976,442,246 | - | 29,563,243 | 75,876,025 | - | 2,081,881,514 |
| 25 | October | 2020 | - | 1,988,348,447 | - | 30,189,109 | 76,271,918 | - | 2,094,809,474 |
| 26 | November | 2020 | - | 2,014,083,605 | - | 29,936,032 | 77,309,487 | - | 2,121,329,124 |
| 27 | December | 2020 | - | 2,061,824,685 | - | 36,363,632 | 74,758,220 | - | 2,172,946,538 |
| 28 | 13-month Average | | - | 1,884,889,272.82 | - | 30,717,283.65 | 70,298,898.29 | - | 1,985,905,454.75 |

| 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 | 2019 | - | 11,654 | - | - | - | - |
| 30 | January | 2020 | - | 11,654 | - | - | - | - |
| 31 | February | 2020 | - | 11,654 | - | - | - | - |
| 32 | March | 2020 | - | 11,654 | - | - | - | - |
| 33 | April | 2020 | - | 11,654 | - | - | - | - |
| 34 | May | 2020 | - | 11,654 | - | - | - | - |
| 35 | June | 2020 | - | 11,654 | - | - | - | - |
| 36 | July | 2020 | - | 11,654 | - | - | - | - |
| 37 | August | 2020 | - | 11,654 | - | - | - | - |
| 38 | September | 2020 | - | 11,654 | - | - | - | - |
| 39 | October | 2020 | - | 11,654 | - | - | - | - |
| 40 | November | 2020 | - | 11,654 | - | - | - | - |
| 41 | December | 2020 | - | 11,654 | - | - | - | - |
| 42 | 13-month Average | | - | 11,654.46 | - | - | - | - |

Notes:

- [A] Included on Attachment H-28A, page 2, lines 1-6, Col. 3
- [B] Reference for December balances as would be reported in FERC Form 1.
- [C] Balance excludes Asset Retirements Costs
- [D] Met-Ed retained 34.5kV lines

Accumulated Depreciation Calculation

| | | | [1] | [2] | [3] | [4] | [5] | [6] | [7] |
|----|------------------|---------|-------------|----------------|--------------|--------------|---------------|--------|----------------|
| | | | Production | Transmission | Distribution | Intangible | General | Common | Total |
| 1 | December | 2019 | - | 331,293,214 | - | 2,531,275 | 9,281,915 | - | 343,106,404 |
| 2 | January | 2020 | - | 331,075,055 | - | 2,833,028 | 9,391,760 | - | 343,299,844 |
| 3 | February | 2020 | - | 330,444,466 | - | 3,187,127 | 9,515,243 | - | 343,146,836 |
| 4 | March | 2020 | - | 326,112,295 | - | 3,544,282 | 9,642,589 | - | 339,299,166 |
| 5 | April | 2020 | - | 328,168,314 | - | 3,902,574 | 9,770,920 | - | 341,841,809 |
| 6 | May | 2020 | - | 329,861,147 | - | 4,262,134 | 9,899,311 | - | 344,022,592 |
| 7 | June | 2020 | - | 331,528,876 | - | 4,620,330 | 10,030,105 | - | 346,179,310 |
| 8 | July | 2020 | - | 330,295,041 | - | 4,975,219 | 10,132,411 | - | 345,402,671 |
| 9 | August | 2020 | - | 332,400,692 | - | 5,328,106 | 10,269,599 | - | 347,998,396 |
| 10 | September | 2020 | - | 332,914,282 | - | 5,680,127 | 10,415,892 | - | 349,010,301 |
| 11 | October | 2020 | - | 331,395,649 | - | 6,035,902 | 10,570,597 | - | 348,002,148 |
| 12 | November | 2020 | - | 332,177,939 | - | 6,393,897 | 10,729,711 | - | 349,301,547 |
| 13 | December | 2020 | - | 332,435,048 | - | 6,758,945 | 10,900,009 | - | 350,094,001 |
| 14 | 13-month Average | [A] [C] | - | 330,777,078.20 | - | 4,619,457.41 | 10,042,312.45 | - | 345,438,848.06 |
| | | | 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 | 2019 | - | 331,301,427 | - | 2,531,275 | 9,281,915 | - | 343,114,617 |
| 16 | January | 2020 | - | 331,083,288 | - | 2,833,028 | 9,391,760 | - | 343,308,077 |
| 17 | February | 2020 | - | 330,452,718 | - | 3,187,127 | 9,515,243 | - | 343,155,088 |
| 18 | March | 2020 | - | 326,120,566 | - | 3,544,282 | 9,642,589 | - | 339,307,437 |
| 19 | April | 2020 | - | 328,176,604 | - | 3,902,574 | 9,770,920 | - | 341,850,099 |
| 20 | May | 2020 | - | 329,869,456 | - | 4,262,134 | 9,899,311 | - | 344,030,901 |
| 21 | June | 2020 | - | 331,537,203 | - | 4,620,330 | 10,030,105 | - | 346,187,638 |
| 22 | July | 2020 | - | 330,303,388 | - | 4,975,219 | 10,132,411 | - | 345,411,018 |
| 23 | August | 2020 | - | 332,409,058 | - | 5,328,106 | 10,269,599 | - | 348,006,762 |
| 24 | September | 2020 | - | 332,922,667 | - | 5,680,127 | 10,415,892 | - | 349,018,686 |
| 25 | October | 2020 | - | 331,404,052 | - | 6,035,902 | 10,570,597 | - | 348,010,552 |
| 26 | November | 2020 | - | 332,186,361 | - | 6,393,897 | 10,729,711 | - | 349,309,970 |
| 27 | December | 2020 | - | 332,443,490 | - | 6,758,945 | 10,900,009 | - | 350,102,443 |
| 28 | 13-month Average | | - | 330,785,406.05 | - | 4,619,457.41 | 10,042,312.45 | - | 345,447,175.91 |

Reserve for Depreciation of Asset Retirement Costs

| | | | Production | Transmission | Distribution | Intangible | General | Common |
|----|------------------|------|-----------------|--------------|--------------|------------|---------|--------|
| | | [B] | Company Records | | | | | |
| 29 | December | 2019 | - | 8,214 | - | - | - | - |
| 30 | January | 2020 | - | 8,233 | - | - | - | - |
| 31 | February | 2020 | - | 8,252 | - | - | - | - |
| 32 | March | 2020 | - | 8,271 | - | - | - | - |
| 33 | April | 2020 | - | 8,290 | - | - | - | - |
| 34 | May | 2020 | - | 8,309 | - | - | - | - |
| 35 | June | 2020 | - | 8,328 | - | - | - | - |
| 36 | July | 2020 | - | 8,347 | - | - | - | - |
| 37 | August | 2020 | - | 8,366 | - | - | - | - |
| 38 | September | 2020 | - | 8,385 | - | - | - | - |
| 39 | October | 2020 | - | 8,404 | - | - | - | - |
| 40 | November | 2020 | - | 8,423 | - | - | - | - |
| 41 | December | 2020 | - | 8,442 | - | - | - | - |
| 42 | 13-month Average | | - | 8,327.84 | - | - | - | - |

Notes:

- [A] Included on Attachment H-28A, 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

ADIT Calculation

| | [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 |
| | | [C] | [D] | [E] | [F] | |
| 1 December 31 2019 | - | (318,139,343) | (35,960,444) | 40,355,703 | - | (313,744,084) |
| 2 December 31 2020 | - | (335,110,469) | (37,847,981) | 47,236,398 | - | (325,722,052) |
| 3 Begin/End Average | [A] | (326,624,906) | (36,904,213) | 43,796,050 | - | (319,733,068) |

| | Acct. No. 281 | Acct. No. 282 | Acct. No. 283 | Acct. No. 190 | Acct. No. 255 | Total |
|---------------------|--|---------------|---------------|---------------|---------------|-------------|
| | ADIT Total Transmission-related only, including Plant & Labor Related Transmission ADITs (prior to adjustments from notes below) | | | | | |
| | [B] | | | | | |
| | 273.8.k | 275.2.k | 277.9.k | 234.8.c | 267.h | |
| 4 December 31 2019 | | 251,657,998 | 56,947,582 | 88,970,292 | 2,229,785 | 399,805,657 |
| 5 December 31 2020 | | 289,237,785 | 61,516,062 | 95,063,685 | 2,130,100 | 447,947,632 |
| 6 Begin/End Average | - | 270,447,892 | 59,231,822 | 92,016,989 | 2,179,943 | 423,876,645 |

Notes:

[A] Beginning/Ending Average with adjustments for FAS143, FAS106, FAS109, CIACs and normalization to populate Appendix H-28A, page 2, lines 19-23, col. 3 for accounts 281, 282, 283, 190, and 255, respectively

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

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

| | FAS 143 - ARO | FAS 106 | FAS 109 | CIAC | Sale of Property Book Gain Loss | Other: [H] | Normalization [G] |
|------|---------------|-------------|--------------|------|------------------------------------|------------|-------------------|
| 2019 | 995 | (7,776,446) | (58,670,652) | | (35,241) | - | - |
| 2020 | 929 | (7,422,883) | (53,722,828) | | (26,805) | - | 15,298,902 |

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

| | FAS 143 - ARO | FAS 106 | FAS 109 | CIAC | Other: [H] | Other: [H] | Normalization [G] |
|------|---------------|---------|------------|-----------|------------|------------|-------------------|
| 2019 | - | | 18,267,045 | 2,720,093 | - | - | - |
| 2020 | - | | 20,960,713 | 2,863,070 | - | - | (155,702) |

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

| | FAS 143 - ARO | FAS 106 | FAS 109 | CIAC | Charitable Contribution | Other: [H] | Normalization [G] |
|------|---------------|---------|------------|------------|----------------------------|------------|-------------------|
| 2019 | 5,329 | - | 37,457,577 | 11,149,774 | 1,909 | - | - |
| 2020 | 7,393 | - | 38,437,736 | 10,716,857 | 2,519 | - | (1,337,218) |

[F] See Attachment H-28A, 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).

[G] Taken from Attachment 5a, page 2, 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.

ADIT Detail

For the 12 months ended 12/31/2020

| COLUMN A | COLUMN B | COLUMN C | COLUMN D |
|---|--------------------|--------------------|--------------|
| | BALANCE AS | BALANCE AS | AVERAGE |
| | OF 12-31-19 | OF 12-31-20 | BALANCE |
| ACCOUNT 255: | | | |
| Accumulated Deferred Investment Tax Credits | 2,229,785 | 2,130,100 | 2,179,943 |
| 1 TOTAL ACCOUNT 255 | <u>2,229,785</u> | <u>2,130,100</u> | |
| ACCOUNT 282: | | | |
| 263A MSC-Fed-Norm | 855,335 | 763,336 | 809,336 |
| 263A MSC-PA-Norm | 321,447 | 286,873 | 304,160 |
| 263A-Fed-Norm | 10,473,902 | 10,009,535 | 10,241,719 |
| 263A-PA-Norm | 4,038,982 | 3,847,379 | 3,943,180 |
| Accelerated Tax Depr-Fed-FT | 6,577,208 | 6,639,314 | 6,608,261 |
| Accelerated Tax Depr-Fed-Norm | 144,866,478 | 157,734,838 | 151,300,658 |
| Accelerated Tax Depr-PA-FT | 3,382,742 | 3,312,354 | 3,347,548 |
| Accelerated Tax Depr-PA-Norm | 29,808,947 | 36,383,954 | 33,096,450 |
| AFUDC Debt-Fed-Norm | 2,045,526 | 2,560,479 | 2,303,003 |
| AFUDC Debt-Fed-Norm-Incurred-CWIP | 1,218,078 | 2,016,597 | 1,617,337 |
| AFUDC Debt-Fed-Norm-Reversal-CWIP | (469,074) | (1,085,129) | (777,101) |
| AFUDC Debt-PA-Norm | 768,738 | 962,265 | 865,501 |
| AFUDC Debt-PA-Norm-Incurred-CWIP | 457,771 | 757,866 | 607,818 |
| AFUDC Debt-PA-Norm-Reversal-CWIP | (176,285) | (407,807) | (292,046) |
| AFUDC Equity/FAS 43-Fed-FT | 5,694,045 | 7,486,102 | 6,590,073 |
| AFUDC Equity/FAS 43-Fed-FT-Incurred-CWIP | 8,095,956 | 11,030,201 | 9,563,078 |
| AFUDC Equity/FAS 43-Fed-FT-Reversal-CWIP | (5,218,590) | (7,303,879) | (6,261,235) |
| AFUDC Equity/FAS 43-PA-FT | 2,139,903 | 2,813,384 | 2,476,644 |
| AFUDC Equity/FAS 43-PA-FT-Incurred-CWIP | 3,042,576 | 4,145,307 | 3,593,941 |
| AFUDC Equity/FAS 43-PA-FT-Reversal-CWIP | (1,961,221) | (2,744,902) | (2,353,062) |
| ARO-Fed-Norm | 723 | 676 | 699 |
| ARO-PA-Norm | 272 | 254 | 263 |
| Cap Vertical Tree Trimming-Fed-Norm | 4,220,462 | 4,882,733 | 4,551,598 |
| Cap Vertical Tree Trimming-PA-Norm | 2,314,649 | 2,493,694 | 2,404,171 |
| Casualty Loss-Fed-Norm | (42,823) | (336,405) | (189,614) |
| Casualty Loss-PA-Norm | 1,114,331 | 967,321 | 1,040,826 |
| FAS 123R - Performance Shares-Fed-Norm | 2,684 | 2,561 | 2,623 |
| FAS 123R - Performance Shares-PA-Norm | 1,009 | 962 | 986 |
| FAS 123R - Restricted Stock-Fed-Norm | (2,983) | (2,868) | (2,925) |
| FAS 123R - Restricted Stock-PA-Norm | (1,121) | (1,078) | (1,099) |
| FAS 123R - RSU Capital-Fed-Norm | 49,061 | 46,853 | 47,957 |
| FAS 123R - RSU Capital-PA-Norm | 18,438 | 17,608 | 18,023 |
| G Overheads-Fed-Norm | 3,474,979 | 3,359,325 | 3,417,152 |
| G Overheads-PA-Norm | 1,305,947 | 1,262,482 | 1,284,215 |
| Life Insurance-Fed-Norm | (28,099) | (25,619) | (26,859) |
| Life Insurance-PA-Norm | (12,794) | (12,119) | (12,456) |
| OPEBs-Fed-Norm | (3,936,438) | (3,757,465) | (3,846,952) |
| OPEBs-PA-Norm | (1,479,370) | (1,412,109) | (1,445,739) |
| Other Basis Differences-Fed-Norm | (4,838,889) | (4,771,620) | (4,805,255) |
| Other Basis Differences-PA-Norm | (1,805,993) | (1,779,335) | (1,792,664) |
| Pensions-Fed-Norm | (817,481) | (782,290) | (799,886) |
| Pensions-PA-Norm | (307,221) | (293,996) | (300,608) |
| PT Rebal-Add'l Property RTA-All-Norm | (782,982) | (871,127) | (827,055) |
| Sale of Property - Book Gain or (Loss) | (27,365) | (26,805) | (27,085) |
| Tax Depreciation Adjustment - PA | 10,285 | 10,285 | 10,285 |
| Tax UoP Repair Exp-Fed-Norm | 25,026,337 | 35,471,028 | 30,248,682 |
| Tax UoP Repair Exp-Fed-Norm-Incurred-CWIP | 23,121,176 | 34,382,765 | 28,751,971 |
| Tax UoP Repair Exp-Fed-Norm-Reversal-CWIP | (20,378,648) | (32,082,761) | (26,230,704) |
| Tax UoP Repair Exp-PA-FT | (887,641) | (890,592) | (889,116) |
| Tax UoP Repair Exp-PA-Norm | 9,354,349 | 13,312,986 | 11,333,667 |
| Tax UoP Repair Exp-PA-Norm-Incurred-CWIP | 8,689,268 | 12,921,534 | 10,805,401 |
| Tax UoP Repair Exp-PA-Norm-Reversal-CWIP | (7,658,587) | (12,057,160) | (9,857,873) |
| 2 TOTAL ACCOUNT 282 | <u>251,657,998</u> | <u>289,237,785</u> | |

ADIT Detail

For the 12 months ended 12/31/2020

| <u>COLUMN A</u> | <u>COLUMN B</u> | <u>COLUMN C</u> | <u>COLUMN D</u> |
|---|----------------------------------|----------------------------------|---------------------------|
| | BALANCE AS <u>OF 12-31-19</u> | BALANCE AS <u>OF 12-31-20</u> | AVERAGE <u>BALANCE</u> |
| ACCOUNT 283: | | | |
| 263A MSC-PA-Norm | 23,146 | 20,656 | 21,901 |
| 263A-PA-Norm | 297,470 | 283,376 | 290,423 |
| Accelerated Tax Depr-Fed-FT | 2,672,410 | 2,697,643 | 2,685,027 |
| Accelerated Tax Depr-PA-FT | 1,374,454 | 1,345,854 | 1,360,154 |
| Accelerated Tax Depr-PA-Norm | 1,436,047 | 1,439,120 | 1,437,584 |
| AFUDC debt-Fed-Norm-reversal-CWIP | 18,474 | 18,474 | 18,474 |
| AFUDC debt-PA-Norm | 44,682 | 42,639 | 43,661 |
| AFUDC debt-PA-Norm-incurred-CWIP | 8,849 | 8,849 | 8,849 |
| AFUDC Equity/FAS 43-Fed-FT | 2,313,567 | 3,041,704 | 2,677,636 |
| AFUDC Equity/FAS 43-Fed-FT-incurred-CWIP | 3,289,496 | 4,481,719 | 3,885,608 |
| AFUDC Equity/FAS 43-PA-FT | 869,472 | 1,143,116 | 1,006,294 |
| AFUDC Equity/FAS 43-PA-FT-incurred-CWIP | 1,236,240 | 1,684,294 | 1,460,267 |
| Cap Vertical Tree Trimming-PA-Norm | 152,291 | 145,623 | 148,957 |
| Casualty Loss-Fed-Norm | 12,832 | 101,272 | 57,052 |
| Casualty Loss PA-Norm | 80,341 | 68,848 | 74,595 |
| CIAC-Fed-Norm-reversal-CWIP | 1,245,993 | 1,349,915 | 1,297,954 |
| CIAC-PA-Norm-reversal-CWIP | 601,506 | 640,561 | 621,034 |
| Deferred Charge-EIB | 27,813 | 56,339 | 42,076 |
| FAS109 Gross-up on Non-property Items | 142,723 | 150,064 | 146,394 |
| FAS123R - Performance Shares-PA-Norm | 74 | 71 | 73 |
| FAS123R - Restricted Stock-Fed-Norm | 808 | 777 | 793 |
| FAS123R - RSU Capital-PA-Norm | 1,336 | 1,276 | 1,306 |
| G Overheads-PA-Norm | 94,061 | 90,929 | 92,495 |
| Lease ROU Asset & Liability | 2,322,414 | 2,305,489 | 2,313,952 |
| Life Insurance-Fed-Norm | 7,611 | 6,940 | 7,276 |
| OPEBs-Fed-Norm | 1,066,285 | 1,017,806 | 1,042,046 |
| Other Basis Differences-Fed-Norm | 1,005,725 | 1,036,791 | 1,021,258 |
| Pensions-Fed-Norm | 221,436 | 211,903 | 216,670 |
| PJM Receivable | 30,015,745 | 30,136,957 | 30,076,351 |
| State Income Tax Deductible | 665,993 | 665,993 | 665,993 |
| Storm Damage | 76,032 | 0 | 38,016 |
| Tax Interest Capitalized-Fed-Norm-Reversal-CWIP | 1,248,184 | 2,379,266 | 1,813,725 |
| Tax Interest Capitalized-PA-Norm-Reversal-CWIP | 480,755 | 905,832 | 693,294 |
| Tax UoP Repair Exp-Fed-Norm-Reversal-CWIP | 2,359,624 | 2,359,623 | 2,359,624 |
| Tax UoP Repair Exp-PA-Norm | 357,849 | 342,308 | 350,079 |
| Tax UoP Repair Exp-PA-Norm-Incurred-CWIP | 318,117 | 318,117 | 318,117 |
| Vegetation Management - FERC Adjustment | 857,727 | 685,170 | 771,449 |
| Year-End Additional Temporary Adjustments L/T | 0 | 330,748 | 165,374 |
| 3 TOTAL ACCOUNT 283 | <u>56,947,582</u> | <u>61,516,062</u> | |

ADIT Detail

For the 12 months ended 12/31/2020

| <u>COLUMN A</u> | <u>COLUMN B</u> | <u>COLUMN C</u> | <u>COLUMN D</u> |
|---|----------------------------------|----------------------------------|--------------------|
| | BALANCE AS <u>OF 12-31-19</u> | BALANCE AS <u>OF 12-31-20</u> | AVERAGE BALANCE |
| ACCOUNT 190: | | | |
| 263A MSC-PA-Norm | 231,690 | 206,769 | 219,230 |
| 263A-PA-Norm | 2,837,125 | 2,711,339 | 2,774,232 |
| Accelerated Tax Depr-Fed-Norm | 26,446,814 | 26,370,422 | 26,408,618 |
| AFUDC Debt-Fed-Norm | 445,876 | 425,486 | 435,681 |
| AFUDC debt-Fed-Norm-incurred-CWIP | 88,579 | 88,579 | 88,579 |
| AFUDC debt-PA-Norm-reversal-CWIP | 1,846 | 1,846 | 1,846 |
| AFUDC Equity/FAS 43-Fed-FT-reversal-CWIP | 2,120,384 | 2,967,665 | 2,544,025 |
| AFUDC Equity/FAS 43-PA-FT-reversal-CWIP | 796,871 | 1,115,291 | 956,081 |
| Asset Retirement Obligation Liability | 5,329 | 7,393 | 6,361 |
| Cap Vertical Tree Trimming-Fed-Norm | 1,516,090 | 1,449,722 | 1,482,906 |
| Charitable Contribution Carryforward | 1,909 | 2,519 | 2,214 |
| CIAC-Fed-Norm | 2,851,415 | 2,640,234 | 2,745,825 |
| CIAC-Fed-Norm-Incurred-CWIP | 1,637,133 | 1,741,054 | 1,689,094 |
| CIAC-PA-Norm | 1,822,745 | 1,734,313 | 1,778,529 |
| CIAC-PA-Norm-Incurred-CWIP | 817,628 | 856,684 | 837,156 |
| Federal NOL | 309,218 | 311,492 | 310,355 |
| FAS123R - Performance Shares-Fed-Norm | 727 | 695 | 711 |
| FAS123R - Restricted Stock-PA-Norm | 81 | 78 | 80 |
| FAS123R - RSU Capital-Fed-Norm | 13,289 | 12,691 | 12,990 |
| G Overheads-Fed-Norm | 941,287 | 909,959 | 925,623 |
| ITC FAS 109 | 905,992 | 865,488 | 885,740 |
| Life Insurance-PA-Norm | 922 | 873 | 898 |
| NOL Deferred Tax Asset - LT PA | 3,358,103 | 5,442,263 | 4,400,183 |
| OPEBs-PA-Norm | 107,126 | 102,256 | 104,691 |
| Other Basis Differences-PA-Norm | 130,057 | 128,136 | 129,097 |
| Pensions-PA-Norm | 22,121 | 21,169 | 21,645 |
| Pension EDCP-SERP Payments | 0 | 3,173 | 1,587 |
| PJM Payable | 26,856,534 | 26,856,534 | 26,856,534 |
| Tax Interest Capitalized-Fed-Norm | 1,867,130 | 2,713,236 | 2,290,183 |
| Tax Interest Capitalized-Fed-Norm-Incurred-CWIP | 3,161,351 | 4,910,812 | 4,036,082 |
| Tax Interest Capitalized-PA-Norm | 914,307 | 1,226,056 | 1,070,182 |
| Tax Interest Capitalized-PA-Norm-Incurred-CWIP | 1,356,923 | 2,014,395 | 1,685,659 |
| Tax UoP Repair Exp-Fed-Norm | 3,622,951 | 3,443,124 | 3,533,038 |
| Tax UoP Repair Exp-Fed-Norm-Incurred-CWIP | 3,184,353 | 3,184,353 | 3,184,353 |
| Tax UoP Repair Exp-PA-Norm | 360,660 | 361,860 | 361,260 |
| Tax UoP Repair Exp-PA-Norm-Incurred-CWIP | 235,726 | 235,726 | 235,726 |
| 4 TOTAL ACCOUNT 190 | 88,970,292 | 95,063,685 | 92,016,989 |

ADIT Normalization Calculation

| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] |
|--|---|------------------|---------------------|------------------|---------------------|------------------|---------------------|------------------|
| | 2020 Quarterly Activity and Balances | | | | | | | |
| Beginning 190 (including adjustments) | Q1 Activity | Ending Q1 | Q2 Activity | Ending Q2 | Q3 Activity | Ending Q3 | Q4 Activity | Ending Q4 |
| 40,355,703 | (522,002) | 39,833,701 | (526,842) | 39,306,859 | (527,764) | 38,779,095 | (558,360) | 38,220,735 |
| Beginning 190 (including adjustments) | Pro-rated Q1 | | Pro-rated Q2 | | Pro-rated Q3 | | Pro-rated Q4 | |
| 40,355,703 | (394,719) | | (267,029) | | (134,471) | | (1,530) | |
| Beginning 282 (including adjustments) | Q1 Activity | Ending Q1 | Q2 Activity | Ending Q2 | Q3 Activity | Ending Q3 | Q4 Activity | Ending Q4 |
| 318,139,343 | 5,972,145 | 324,111,488 | 6,027,513 | 330,139,001 | 6,038,068 | 336,177,069 | 6,388,108 | 342,565,177 |
| Beginning 282 (including adjustments) | Pro-rated Q1 | | Pro-rated Q2 | | Pro-rated Q3 | | Pro-rated Q4 | |
| 318,139,343 | 4,515,923 | | 3,055,041 | | 1,538,467 | | 17,502 | |
| Beginning 283 (including adjustments) | Q1 Activity | Ending Q1 | Q2 Activity | Ending Q2 | Q3 Activity | Ending Q3 | Q4 Activity | Ending Q4 |
| 35,960,444 | (60,780) | 35,899,664 | (61,344) | 35,838,320 | (61,451) | 35,776,869 | (65,014) | 35,711,855 |
| Beginning 283 (including adjustments) | Pro-rated Q1 | | Pro-rated Q2 | | Pro-rated Q3 | | Pro-rated Q4 | |
| 35,960,444 | (45,960) | | (31,092) | | (15,657) | | (178) | |

ADIT Normalization Calculation

| | [1] | [2] | [3] | [4] | [5] |
|---|--|---|--|---|--|
| | FERC Form 1 - Year-End (sourced from Attachment 5, page 1, line 5) | Prorated year-end less FERC Form 1 Year-end | Sum of FAS143, FAS106, FAS109, CIAC and Other from Attachment 5, page 1, notes | Total Normalization to Attachment 5 (col. 2 - col. 3) | Ending Balance for formula rate (col. 1 - col. 3 - col. 4) |
| 2020 Activity | | | | | |
| <hr/> | | | | | |
| Pro-rated Total (797,750) Pro-rated Ending 190 39,557,953 | 95,063,685 | 47,827,287 | 49,164,505 | (1,337,218) | 47,236,398 |
| <hr/> | | | | | |
| Pro-rated Total 9,126,932 Pro-rated Ending 282 327,266,275 | 289,237,785 | (45,872,684) | (61,171,586) | 15,298,902 | 335,110,469 |
| <hr/> | | | | | |
| Pro-rated Total (92,888) Pro-rated Ending 283 35,867,556 | 61,516,062 | 23,668,081 | 23,823,783 | (155,702) | 37,847,981 |

1 **Calculation of PBOP Expenses**

| 2 | <u>MAIT</u> | <u>Amount</u> | <u>Source</u> |
|---|--|----------------------|--|
| 3 | Total FirstEnergy PBOP expenses | (108,686,300) | FirstEnergy 2015 Actuarial Study |
| 4 | Labor dollars (FirstEnergy) | 2,024,261,894 | FirstEnergy 2015 Actual: Company Records |
| 5 | cost per labor dollar (line 3 / line 4) | -\$0.0537 | |
| 6 | labor (labor not capitalized) current year | 19,985,161 | MAIT Labor: Company Records |
| 7 | PBOP Expense for current year (line 5 * line 6) | (1,073,040) | |
| 8 | PBOP expense in Account 926 for current year | (572,105) | MAIT Account 926: Company Records |
| 9 | PBOP Adjustment for Attachment H-28A, page 3, line 9 (line 7 - line 8) | (500,935) | |

10 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] | Dec 31, 2020 |
|-----------|--|-------|----------------|
| 1 | Payroll Taxes | | |
| 1a | Federal - Other | 263.i | 568,147 |
| 1b | | 263.i | - |
| 1c | | 263.i | - |
| 1z | Payroll Taxes Total | | 568,147 |
| 2 | Highway and Vehicle Taxes | | |
| 2a | | 263.i | - |
| 2z | Highway and Vehicle Taxes | | - |
| 3 | Property Taxes | | |
| 3a | Property Tax | 263.i | 127,828 |
| 3b | | | - |
| 3c | | | - |
| 3z | Property Taxes | | 127,828 |
| 4 | Gross Receipts Tax | | |
| 4a | | 263.i | - |
| 4z | Gross Receipts Tax | | - |
| 5 | Other Taxes | | |
| 5a | Sales & Use Tax | 263.i | 29 |
| 5b | | 263.i | - |
| 5c | | | - |
| 5z | Other Taxes | | 29 |
| 6z | Payments in lieu of taxes | | |
| 7 | Total other than income taxes (sum lines 1z, 2z, 3z, 4z, 5z, 6z) [tie to 114.14c] | | \$696,004 |

Notes:

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

Capital Structure Calculation

| | | [1] Proprietary Capital | [2] Preferred Stock | [3] Account 216.1 | [4] Account 219 | [5] Goodwill | [6] Common Stock | [7] Long Term Debt |
|----|------------------|-------------------------------|------------------------|----------------------|--------------------|-----------------|-----------------------------|-----------------------|
| | [A] | 112.16.c | 112.3.d | 112.12.c | 112.15.c | 233.5.f | (1) - (2) - (3) - (4) - (5) | 112.24.c |
| 1 | December | 2019 | \$922,899,009 | | | \$223,591,970 | 699,307,039 | \$449,905,943 |
| 2 | January | 2020 | \$930,079,352 | | | \$223,591,970 | 706,487,382 | \$449,906,879 |
| 3 | February | 2020 | \$1,202,587,005 | | | \$223,591,970 | 978,995,035 | \$449,907,816 |
| 4 | March | 2020 | \$1,209,937,839 | | | \$223,591,970 | 986,345,869 | \$699,908,752 |
| 5 | April | 2020 | \$1,217,731,420 | | | \$223,591,970 | 994,139,450 | \$699,909,688 |
| 6 | May | 2020 | \$1,226,805,607 | | | \$223,591,970 | 1,003,213,637 | \$699,910,624 |
| 7 | June | 2020 | \$1,234,549,529 | | | \$223,591,970 | 1,010,957,559 | \$699,911,560 |
| 8 | July | 2020 | \$1,242,466,427 | | | \$223,591,970 | 1,018,874,457 | \$699,912,497 |
| 9 | August | 2020 | \$1,250,576,667 | | | \$223,591,970 | 1,026,984,697 | \$699,913,433 |
| 10 | September | 2020 | \$1,259,296,920 | | | \$223,591,970 | 1,035,704,950 | \$699,914,369 |
| 11 | October | 2020 | \$1,266,694,790 | | | \$223,591,970 | 1,043,102,820 | \$699,915,305 |
| 12 | November | 2020 | \$1,274,369,174 | | | \$223,591,970 | 1,050,777,204 | \$699,916,241 |
| 13 | December | 2020 | \$1,189,468,114 | | | \$223,591,970 | 965,876,144 | \$699,917,178 |
| 14 | 13-month Average | | 1,186,727,835 | - | - | 223,591,970 | 963,135,865 | 642,219,253 |

Notes:

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

Stated Value Inputs

**Formula Rate Protocols
Section VIII.A**

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

MAIT's stated ROE is set to: 10.3%

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

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

| | |
|---------------------------------|---------------|
| Total FirstEnergy PBOP expenses | (108,686,300) |
| Labor dollars (FirstEnergy) | 2,024,261,894 |

3. Depreciation Rates

| FERC Account | <u>Depr %</u> |
|--------------|---------------|
| 352 | 1.28% |
| 353 | 2.05% |
| 354 | 1.39% |
| 355 | 2.32% |
| 356 | 2.68% |
| 356.1 | 1.27% |
| 358 | 2.52% |
| 359 | 0.87% |
| 390.1 | 2.90% |
| 390.2 | 1.24% |
| 391.1 | 0.63% |
| 391.2 | 18.82% |
| 392 | 4.84% |
| 393 | 0.01% |
| 394 | 4.62% |
| 395 | 0.00% |
| 396 | 0.47% |
| 397 | 1.80% |
| 398 | 0.32% |
| 303 | 14.29% |

4. Net Plant Allocator

If the Net Plant (NP) allocator becomes anything other than 1.000 (or 100%), MAIT must make a Section 205 filing to seek approval of any new depreciation or amortization rates applicable to production and/or distribution plant accounts.

5. Land Rights

If Land Rights (Account 350) are acquired by MAIT, it must make a Section 205 filing to establish the appropriate depreciation rate.

Debt Cost Calculation

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT

YEAR ENDED 12/31/2020

| | (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. g total) | Effective Cost Rate (Table 2, Col. II) | Weighted Debt Cost at t = N (h) * (i) |
| Long Term Debt 12/31/2020 | | | | | | | | | | |
| First Mortgage Bonds: | | | | | | | | | | |
| (1) 4.10%, Senior Unsecured Note | 5/10/2018 | 5/15/2028 | \$ 450,000,000 | \$ 445,906,699 | \$ 446,971,911 | 12 | \$ 446,971,911 | 70.57% | 4.21% | 2.97% |
| (2) 3.60%, Senior Unsecured Note | 3/31/2020 | 4/1/2032 | \$ 125,000,000 | \$ 124,231,771 | \$ 124,279,961 | 9 | \$ 93,209,970 | 14.72% | 3.66% | 0.54% |
| (3) 3.70%, Senior Unsecured Note | 3/31/2020 | 4/1/2035 | \$ 125,000,000 | \$ 124,231,771 | \$ 124,270,330 | 9 | \$ 93,202,747 | 14.72% | 3.75% | 0.55% |
| Total | | | \$ 700,000,000 | | \$ 695,522,201 | | \$ 633,384,628 | 100.000% | | 4.06% ** |

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 22, column 5 of formula rate Attachment H-28A.

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

YEAR ENDED 12/31/2020

| | (aa) | (bb) | (cc) | (dd) | (ee) | (ff) | (gg) | (hh) | (ii) | (jj) | (kk) | (ll) |
|-----------------------------------|------------|---------------|----------------|--------------------------------|------------------|------------------------------|-------------------|----------------|---|-------------|-----------------|--|
| Long Term Debt Iss Affiliate | Issue Date | Maturity Date | Amount Issued | (Discount) Premium at Issuance | Issuance Expense | Loss/Gain on Reacquired Debt | Less Related ADIT | Net Proceeds | Net Proceeds Ratio ((col. cc / col. hh)*100) | Coupon Rate | Annual Interest | Effective Cost Rate* (Yield to Maturity at Issuance, t = 0) |
| (1) 4.10%, Senior Unsecured Notes | 5/10/2018 | 5/15/2028 | \$ 450,000,000 | \$ (112,500) | 3,980,801 | - | xxx | \$ 445,906,699 | 99.0904 | 4.100% | \$ 18,450,000 | 4.21% |
| (2) 3.60%, Senior Unsecured Note | 3/31/2020 | 4/1/2032 | \$ 125,000,000 | \$ - | 768,229 | - | xxx | \$ 124,231,771 | 99.3854 | 3.600% | \$ 4,500,000 | 3.66% |
| (3) 3.70%, Senior Unsecured Note | 3/31/2020 | 4/1/2035 | \$ 125,000,000 | \$ - | 768,229 | - | xxx | \$ 124,231,771 | 99.3854 | 3.700% | \$ 4,625,000 | 3.75% |
| TOTALS | | | \$ 700,000,000 | (112,500) | \$ 5,517,259 | - | xxx | \$ 694,370,241 | | | \$ 27,575,000 | |

* 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 (C_{t=1}, C_{t=2}, etc.).

Transmission Enhancement Charge (TEC) Worksheet
 To be completed in conjunction with Attachment H-28A

| (1) | (2) | (3) | (4) |
|---|---|---|------------------|
| Line No. | Reference | Transmission | Allocator |
| 1 | Gross Transmission Plant - Total | Attach. H-28A, p. 2, line 2, col. 5 (Note A) | \$ 1,884,877,618 |
| 2 | Net Transmission Plant - Total | Attach. H-28A, p. 2, line 14, col. 5 (Note B) | \$ 1,554,100,540 |
| Q&M EXPENSE | | | |
| 3 | Total Q&M Allocated to Transmission | Attach. H-28A, p. 3, line 15, col. 5 | \$ 72,050,301 |
| 4 | Annual Allocation Factor for Q&M | (line 3 divided by line 1, col. 3) | 3.822545% |
| GENERAL, INTANGIBLE, AND COMMON (G, I, & C) DEPRECIATION EXPENSE | | | |
| 5 | Total G, I, & C depreciation expense | Attach. H-28A, p. 3, lines 17 & 18, col. 5 | \$ 5,878,149 |
| 6 | Annual allocation factor for G, I, & C depreciation expense | (line 5 divided by line 1, col. 3) | 0.311858% |
| TAXES OTHER THAN INCOME TAXES | | | |
| 7 | Total Other Taxes | Attach. H-28A, p. 3, line 28, col. 5 | \$ 696,004 |
| 8 | Annual Allocation Factor for Other Taxes | (line 7 divided by line 1, col. 3) | 0.036926% |
| 9 | Annual Allocation Factor for Expense | Sum of line 4, 6, & 8 | 4.171329% |
| INCOME TAXES | | | |
| 10 | Total Income Taxes | Attach. H-28A, p. 3, line 39, col. 5 | \$ 32,181,707 |
| 11 | Annual Allocation Factor for Income Taxes | (line 10 divided by line 2, col. 3) | 2.070761% |
| RETURN | | | |
| 12 | Return on Rate Base | Attach. H-28A, p. 3, line 40, col. 5 | \$ 104,004,874 |
| 13 | Annual Allocation Factor for Return on Rate Base | (line 12 divided by line 2, col. 3) | 6.692287% |
| 14 | Annual Allocation Factor for Return | Sum of line 11 and 13 | 8.763048% |

Columns 5-9 (page 1) only applies with incentive RDE project(s) (Note F)

| (5) | (6) | (7) | (8) | (9) |
|---------------------|---|---|----------------|------------------|
| Line No. | Reference | Transmission | Allocator | |
| INCOME TAXES | | | | |
| 10b | Total Income Taxes | Attachment 2, line 33 | \$ 32,181,707 | |
| 11b | Annual Allocation Factor for Income Taxes | (line 10b divided by line 2, col. 3) | 2.070761% | 2.070761% |
| RETURN | | | | |
| 12b | Return on Rate Base | Attachment 2, line 22 | \$ 104,004,874 | |
| 13b | Annual Allocation Factor for Return on Rate Base | (line 12b divided by line 2, col. 3) | 6.692287% | 6.692287% |
| 14b | Annual Allocation Factor for Return | Sum of line 11b and 13b | | 8.763048% |
| 15 | Additional Annual Allocation Factor for Return | Line 14 b, col. 9 less line 14, col. 4 | | 0.00000% |

Transmission Enhancement Charge (TEC) Worksheet
 To be completed in conjunction with Attachment H-28A

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | |
|----------|--|---------------------|---------------------|--------------------------------------|-----------------------|-------------------|-------------------------------------|----------------------|------------------------------|----------------------------|---|----------------------------------|--------------------|--------------------------------------|
| 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 | Additional Incentive Annual Allocation Factor for Return (Note F) | Total Annual Revenue Requirement | True-up Adjustment | Net Revenue Requirement with True-up |
| | | | (Note C & H) | (Page 1, line 9) | (Col. 3 * Col. 4) | (Note D & H) | Page 1, line 14 | (Col. 6 * Col. 7) | (Note E) | (Sum Col. 5, 8, & 9) | (Col. 6 * Page 1, line 15, Col. 9) | (Sum Col. 10 & 11) | (Note G) | (Sum Col. 12 & 13) |
| | Install 230kV series reactor and 2- 100MVAR PLC switched capacitors at Hunterstown | b0215 | \$ 12,637,431 | 4.171325% | \$27,149 | \$ 10,033,015 | 8.763048% | \$979,198 | \$ 193,353 | \$ 1,599,700 | - | \$ 1,599,700 | | \$ 1,599,700 |
| 2a | Install 200 MVAR capacitor at Keystone 500 kV | b0549 | \$ 3,207,134 | 4.171325% | \$133,790 | \$ 2,769,057 | 8.763048% | \$244,400 | \$ 44,258 | \$ 422,445 | - | \$ 422,445 | | \$ 422,445 |
| 2c | Install 25 MVAR capacitor at Savdon 115 kV substation | b0551 | \$ 1,380,393 | 4.171325% | \$57,581 | \$ 1,094,756 | 8.763048% | \$95,937 | \$ 18,940 | \$ 172,458 | - | \$ 172,458 | | \$ 172,458 |
| 2d | Install 50 MVAR capacitor at Altoona 230 kV substation | b0552 | \$ 1,038,335 | 4.171325% | \$43,312 | \$ 929,389 | 8.763048% | \$81,443 | \$ 14,329 | \$ 133,084 | - | \$ 133,084 | | \$ 133,084 |
| 2e | Install 50 MVAR capacitor at Raytown 230 kV substation | b0553 | \$ 927,947 | 4.171325% | \$38,708 | \$ 806,939 | 8.763048% | \$70,686 | \$ 12,805 | \$ 122,200 | - | \$ 122,200 | | \$ 122,200 |
| 2f | Install 75 MVAR capacitor at East Towanda 230 kV substation | b0557 | \$ 2,177,814 | 4.171325% | \$90,844 | \$ 1,893,650 | 8.763048% | \$165,941 | \$ 29,867 | \$ 286,652 | - | \$ 286,652 | | \$ 286,652 |
| 2g | Relocate the Erie South 940 kV line terminal Convert Lewis Run-Farmers Valley to 230 kV using 1033.5 ACSR conductor. Project to be completed in conjunction with new Farmers Valley 345/230 kV transformation | b1993 | \$ 10,654,834 | 4.171325% | \$444,448 | \$ 9,956,890 | 8.763048% | \$863,764 | \$ 146,815 | \$ 1,455,027 | - | \$ 1,455,027 | | \$ 1,455,027 |
| 2h | Portland-Koblesky 230kV Terminal Upgrade | b1984 | \$ 63,309,776 | 4.171325% | \$2,640,859 | \$ 61,444,200 | 8.763048% | \$5,384,395 | \$ 911,294 | \$8,936,528 | - | \$8,936,528 | | \$8,936,528 |
| 2i | South Lebanon 230/69 kv Bank 1 - Upgrade 69 kv Terminal Facilities | b0132.3 | \$ 130,865 | 4.171325% | \$5,464 | \$ 108,673 | 8.763048% | \$9,223 | \$ 2,665 | \$ 17,673 | - | \$ 17,673 | | \$ 17,673 |
| 2j | Middlemen Sub - 69 kv Capacitor Bank | b1364 | \$ 87,275 | 4.171325% | \$3,641 | \$ 73,639 | 8.763048% | \$6,453 | \$ 1,789 | \$ 11,883 | - | \$ 11,883 | | \$ 11,883 |
| 2k | Germanstown - 138kV Reactor Removal | b1362 | \$ 47,992 | 4.171325% | \$2,022 | \$ 42,137 | 8.763048% | \$3,692 | \$ 614 | \$ 6,309 | - | \$ 6,309 | | \$ 6,309 |
| 2l | Germanstown - 138kV Reactor Removal | b1816.4 | \$ - | 4.171325% | \$ 0 | \$ - | 8.763048% | \$ 0 | \$ 0 | \$ 0 | - | \$ 0 | | \$ 0 |
| 2m | Germanstown r 138 115kV #1 Blk 2Mtr - Upgrade 138kV 99kL & 115kV 99kL components | b2688.1 & b2688.2 | \$ 5,926,737 | 4.171325% | \$247,224 | \$ 5,656,309 | 8.763048% | \$495,605 | \$ 121,498 | \$864,387 | - | \$864,387 | | \$864,387 |
| 2n | Loop the 2006 (TM) - Hosensack 500 kV line in to the Laushtown substation and upgrade relay at TM 500 kV | b2006_1_1_DFAX_All | \$ 2,215,749 | 4.171325% | \$92,426 | \$ 2,046,702 | 8.763048% | \$179,354 | \$ 45,507 | \$326,287 | - | \$326,287 | | \$326,287 |
| 2o | Loop the 2006 (TM) - Hosensack 500 kV line in to the Laushtown substation and upgrade relay at TM 500 kV | b2006_1_1_Load_Rat | \$ 2,215,749 | 4.171325% | \$92,426 | \$ 2,046,702 | 8.763048% | \$179,354 | \$ 45,507 | \$326,287 | - | \$326,287 | | \$326,287 |
| 2p | Install 2nd Hunterstown 230/115 kV transformer | b2452 | \$ 6,023,169 | 4.171325% | \$251,246 | \$ 5,819,890 | 8.763048% | \$492,474 | \$ 132,510 | \$876,230 | - | \$876,230 | | \$876,230 |
| 2q | Reconductor Hunterstown - Oxford 115 kV line | b2452.1 | \$ 2,721,723 | 4.171325% | \$113,532 | \$ 2,537,448 | 8.763048% | \$222,358 | \$ 59,878 | \$395,768 | - | \$395,768 | | \$395,768 |
| 2r | Reconductor the North-Middletown - Chisow - Lackawanna 230 kV circuit and upgrade terminal | b2552.1 | \$ 76,164,303 | 4.171325% | \$3,177,896 | \$ 74,879,127 | 8.763048% | \$6,561,694 | \$ 1,841,878 | \$11,581,470 | - | \$11,581,470 | | \$11,581,470 |
| 2s | Tie in new feed substation by Conemaugh-Hunterstown 500 kV | b2743.2 | \$ - | 4.171325% | \$ 0 | \$ - | 8.763048% | \$ 0 | \$ 0.00 | \$ 0.00 | - | \$ 0 | | \$ 0 |
| 2t | Upgrade terminal equipment at Conemaugh 500 kV on the Conemaugh - Hunterstown 500 kV circuit | b2743.3 | \$ - | 4.171325% | \$ 0 | \$ - | 8.763048% | \$ 0 | \$ 0.00 | \$ 0.00 | - | \$ 0 | | \$ 0 |
| 2u | Upgrade terminal equipment at Hunterstown 500 kV on the Conemaugh - Hunterstown 500 kV circuit | b2743.4 | \$ - | 4.171325% | \$ 0 | \$ - | 8.763048% | \$ 0 | \$ 0.00 | \$ 0.00 | - | \$ 0 | | \$ 0 |
| 3 | Transmission Enhancement Credit taken to Attachment H-28A Page 1, Line 7 | | | | | | | | | | | \$27,540.387 | | |
| 4 | Additional Incentive Revenue taken to Attachment H-28A Page 3, Line 42 | | | | | | | | | | \$0.00 | | | |

Notes

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-28A.
- B Net Transmission Plant is that identified on page 2 line 14 of Attachment H-28A.
- 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-28A, page 3, line 16.
- F Any actual RCE incentive must be approved by the Commission
- G True-up adjustment is calculated on the project true-up schedule, attachment 12, column 1
- H Based on a 13-month average

TEC Worksheet Support
Net Plant Detail

| Line No. | Project Name | RTEP Project Number | Project Gross Plant (Note A) | Dec-19 | Jan-20 | Feb-20 | Mar-20 | Apr-20 | May-20 | Jun-20 | Jul-20 | Aug-20 | Sep-20 | Oct-20 | Nov-20 | Dec-20 |
|----------|--|-------------------------|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 2a | Install 230kV series reactor and 2- 100MVAR PLC switched capacitors at Hunterstown | b0215 | \$ 12,637,431 | \$ 12,637,431 | \$ 12,637,431 | \$ 12,637,431 | \$ 12,637,431 | \$ 12,637,431 | \$ 12,637,431 | \$ 12,637,431 | \$ 12,637,431 | \$ 12,637,431 | \$ 12,637,431 | \$ 12,637,431 | \$ 12,637,431 | \$ 12,637,431 |
| 2b | Install 250 MVAR capacitor at Keystone 500 kV | b0549 | \$ 3,207,134 | \$3,207,134.25 | \$3,207,134.25 | \$3,207,134.25 | \$3,207,134.25 | \$3,207,134.25 | \$3,207,134.25 | \$3,207,134.25 | \$3,207,134.25 | \$3,207,134.25 | \$3,207,134.25 | \$3,207,134.25 | \$3,207,134.25 | \$3,207,134.25 |
| 2c | Install 25 MVAR capacitor at Saxton 115 kV substation | b0551 | \$ 1,380,393 | \$1,380,393.10 | \$1,380,393.10 | \$1,380,393.10 | \$1,380,393.10 | \$1,380,393.10 | \$1,380,393.10 | \$1,380,393.10 | \$1,380,393.10 | \$1,380,393.10 | \$1,380,393.10 | \$1,380,393.10 | \$1,380,393.10 | \$1,380,393.10 |
| 2d | Install 50 MVAR capacitor at Alloom 230 kV substation | b0552 | \$ 1,038,335 | \$1,038,334.66 | \$1,038,334.66 | \$1,038,334.66 | \$1,038,334.66 | \$1,038,334.66 | \$1,038,334.66 | \$1,038,334.66 | \$1,038,334.66 | \$1,038,334.66 | \$1,038,334.66 | \$1,038,334.66 | \$1,038,334.66 | \$1,038,334.66 |
| 2e | Install 50 MVAR capacitor at Rystown 230 kV substation | b0553 | \$ 927,947 | \$927,946.84 | \$927,946.84 | \$927,946.84 | \$927,946.84 | \$927,946.84 | \$927,946.84 | \$927,946.84 | \$927,946.84 | \$927,946.84 | \$927,946.84 | \$927,946.84 | \$927,946.84 | \$927,946.84 |
| 2f | Install 75 MVAR capacitor at East Towanda 230 kV substation | b0557 | \$ 2,177,814 | \$2,177,814.37 | \$2,177,814.37 | \$2,177,814.37 | \$2,177,814.37 | \$2,177,814.37 | \$2,177,814.37 | \$2,177,814.37 | \$2,177,814.37 | \$2,177,814.37 | \$2,177,814.37 | \$2,177,814.37 | \$2,177,814.37 | \$2,177,814.37 |
| 2g | Relocate the Erie South 345 kV line terminal | b1993 | \$ 10,654,834 | \$10,675,225.33 | \$10,675,225.33 | \$10,622,208.88 | \$10,675,225.33 | \$10,675,225.33 | \$10,675,225.33 | \$10,675,225.33 | \$10,675,225.33 | \$10,675,225.33 | \$10,622,208.88 | \$10,622,208.88 | \$10,622,208.88 | \$10,622,208.88 |
| | Convert Lewis Run-Farmers Valley to 230 kV using 1033.5 ACSR conductor. Project to be completed in conjunction with new Farmers Valley 345/230 kV transformation | b1994 | \$ 63,309,776 | \$62,304,810.60 | \$63,086,293.92 | \$63,256,289.64 | \$63,303,303.34 | \$63,304,309.89 | \$63,396,857.53 | \$63,401,258.29 | \$63,496,447.83 | \$63,497,235.85 | \$63,476,610.18 | \$63,488,690.43 | \$63,503,553.26 | \$63,511,421.12 |
| 2i | Portland-Kittatinny 230kV Terminal Upgrade | b0132.3 | \$ 130,995 | \$130,995.06 | \$130,995.06 | \$130,995.06 | \$130,995.06 | \$130,995.06 | \$130,995.06 | \$130,995.06 | \$130,995.06 | \$130,995.06 | \$130,995.06 | \$130,995.06 | \$130,995.06 | \$130,995.06 |
| | South Lebanon 230/69 kv Bank 1 - Upgrade 69 kv Terminal | b1364 | \$ 87,275 | \$87,274.76 | \$87,274.76 | \$87,274.76 | \$87,274.76 | \$87,274.76 | \$87,274.76 | \$87,274.76 | \$87,274.76 | \$87,274.76 | \$87,274.76 | \$87,274.76 | \$87,274.76 | \$87,274.76 |
| 2j | Facilities | b1362 | \$ 47,992 | \$47,992.02 | \$47,992.02 | \$47,992.02 | \$47,992.02 | \$47,992.02 | \$47,992.02 | \$47,992.02 | \$47,992.02 | \$47,992.02 | \$47,992.02 | \$47,992.02 | \$47,992.02 | \$47,992.02 |
| 2k | Middletown Sub - 69 kv Capacitor Bank | b1816.4 | \$ - | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2l | Germantown - 138kv Reactor Removal | b1816.4 | \$ - | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | Germantown r p 138 115kV #1 Bk Xfmr + Upgrade 138kV | b2688.1 & b2688.2 | \$ 5,926,737 | \$5,926,268.66 | \$5,926,268.66 | \$5,926,348.46 | \$5,926,348.46 | \$5,926,348.46 | \$5,926,667.39 | \$5,926,826.85 | \$5,926,986.31 | \$5,926,986.31 | \$5,926,986.31 | \$5,926,986.31 | \$5,927,069.16 | \$5,927,492.27 |
| 2m | 999L & 115kV 998L components | b2688.1 & b2688.2 | \$ 5,926,737 | \$5,926,268.66 | \$5,926,268.66 | \$5,926,348.46 | \$5,926,348.46 | \$5,926,348.46 | \$5,926,667.39 | \$5,926,826.85 | \$5,926,986.31 | \$5,926,986.31 | \$5,926,986.31 | \$5,926,986.31 | \$5,927,069.16 | \$5,927,492.27 |
| 2n | Loop the 2026 (TMI - Hosensack 500 kV) line in to the Laushtown substation and upgrade relay at TMI 500 kV | b2006.1.1 DFAX Allocati | \$ 2,215,749 | \$2,215,748.57 | \$2,215,748.57 | \$2,215,748.57 | \$2,215,748.57 | \$2,215,748.57 | \$2,215,748.57 | \$2,215,748.57 | \$2,215,748.57 | \$2,215,748.57 | \$2,215,748.57 | \$2,215,748.57 | \$2,215,748.57 | \$2,215,748.57 |
| | Loop the 2026 (TMI - Hosensack 500 kV) line in to the Laushtown substation and upgrade relay at TMI 500 kV | b2006.1.1 Load Ratio Sh | \$ 2,215,749 | \$2,215,748.57 | \$2,215,748.57 | \$2,215,748.57 | \$2,215,748.57 | \$2,215,748.57 | \$2,215,748.57 | \$2,215,748.57 | \$2,215,748.57 | \$2,215,748.57 | \$2,215,748.57 | \$2,215,748.57 | \$2,215,748.57 | \$2,215,748.57 |
| 2p | Install 2nd Hunterstown 230/115 kV transformer | b2452 | \$ 6,023,169 | \$6,023,169.07 | \$6,023,169.07 | \$6,023,169.07 | \$6,023,169.07 | \$6,023,169.07 | \$6,023,169.07 | \$6,023,169.07 | \$6,023,169.07 | \$6,023,169.07 | \$6,023,169.07 | \$6,023,169.07 | \$6,023,169.07 | \$6,023,169.07 |
| 2q | Reconductor Hunterstown - Oxford 115 kV line | b2452.1 | \$ 2,721,723 | \$2,721,722.68 | \$2,721,722.68 | \$2,721,722.68 | \$2,721,722.68 | \$2,721,722.68 | \$2,721,722.68 | \$2,721,722.68 | \$2,721,722.68 | \$2,721,722.68 | \$2,721,722.68 | \$2,721,722.68 | \$2,721,722.68 | \$2,721,722.68 |
| | Reconductor the North Meshoppen - Osbow - Lackawanna 230 kV circuit and upgrade terminal equipment (PENELEC portion) | b2552.1 | \$ 76,184,303 | \$40,774,356.27 | \$40,859,992.69 | \$40,864,446.68 | \$40,939,444.77 | \$41,320,437.14 | \$97,630,020.85 | \$97,671,296.67 | \$98,147,902.40 | \$98,466,140.22 | \$98,537,364.76 | \$98,511,804.83 | \$98,533,226.51 | \$98,139,507.53 |
| 2s | Tie in new Rice substation to Conemaugh-Hunterstown 500 kV Upgrade terminal equipment at Conemaugh 500 kV: on the Conemaugh - Hunterstown 500 kV circuit | b2743.2 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2t | Upgrade terminal equipment at Hunterstown 500 kV: on the Conemaugh - Hunterstown 500 kV circuit | b2743.3 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2u | Upgrade terminal equipment at Hunterstown 500 kV: on the Conemaugh - Hunterstown 500 kV circuit | b2743.4 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

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

TEC Worksheet Support
Net Plant Detail

Attachment H-28A, Attachment 11a
page 2 of 2
For the 12 months ended 12/31/2020

| Accumulated Depreciation | Dec-19 | Jan-20 | Feb-20 | Mar-20 | Apr-20 | May-20 | Jun-20 | Jul-20 | Aug-20 | Sep-20 | Oct-20 | Nov-20 | Dec-20 | Project Net Plant |
|--------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------|
| (Note B) | (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) | (Note B & C) |
| \$2,604,416.27 | \$ 2,507,740 | \$ 2,523,853 | \$ 2,539,965 | \$ 2,556,078 | \$ 2,572,191 | \$ 2,588,304 | \$ 2,604,416 | \$ 2,620,529 | \$ 2,636,642 | \$ 2,652,754 | \$ 2,668,867 | \$ 2,684,980 | \$ 2,701,093 | \$10,033,015.20 |
| \$418,077.55 | \$395,948.33 | \$399,636.53 | \$403,324.74 | \$407,012.94 | \$410,701.15 | \$414,389.35 | \$418,077.55 | \$421,765.76 | \$425,453.96 | \$429,142.17 | \$432,830.37 | \$436,518.58 | \$440,206.78 | \$2,789,056.70 |
| \$285,598.03 | \$276,128.08 | \$277,706.40 | \$279,284.73 | \$280,863.06 | \$282,441.38 | \$284,019.71 | \$285,598.03 | \$287,176.36 | \$288,754.68 | \$290,333.01 | \$291,911.34 | \$293,489.66 | \$295,067.99 | \$1,094,795.07 |
| \$108,945.63 | \$101,781.12 | \$102,975.21 | \$104,169.29 | \$105,363.38 | \$106,557.46 | \$107,751.55 | \$108,945.63 | \$110,139.72 | \$111,333.80 | \$112,527.89 | \$113,721.97 | \$114,916.06 | \$116,110.14 | \$929,389.03 |
| \$121,308.29 | \$114,905.46 | \$115,972.60 | \$117,039.74 | \$118,106.88 | \$119,174.01 | \$120,241.15 | \$121,308.29 | \$122,375.43 | \$123,442.57 | \$124,509.71 | \$125,576.85 | \$126,643.99 | \$127,711.13 | \$806,838.55 |
| \$284,164.20 | \$269,230.61 | \$271,719.54 | \$274,208.47 | \$276,697.40 | \$279,186.33 | \$281,675.27 | \$284,164.20 | \$286,653.13 | \$289,142.06 | \$291,630.99 | \$294,119.93 | \$296,608.86 | \$299,097.79 | \$1,893,650.17 |
| \$797,944.69 | \$724,486.68 | \$736,744.10 | \$748,971.09 | \$761,198.07 | \$773,455.50 | \$785,712.92 | \$797,970.34 | \$810,227.77 | \$822,485.19 | \$834,742.17 | \$846,998.72 | \$859,105.27 | \$871,301.82 | \$9,856,889.80 |
| \$1,865,575.08 | \$1,410,609.83 | \$1,485,773.68 | \$1,561,507.88 | \$1,637,372.16 | \$1,713,265.22 | \$1,789,214.37 | \$1,865,221.63 | \$1,941,288.58 | \$2,017,413.07 | \$2,093,525.67 | \$2,169,633.15 | \$2,245,756.77 | \$2,321,894.02 | \$61,444,200.45 |
| \$22,321.74 | \$20,979.04 | \$21,202.82 | \$21,426.60 | \$21,650.39 | \$21,874.17 | \$22,097.95 | \$22,321.74 | \$22,545.52 | \$22,769.30 | \$22,993.09 | \$23,216.87 | \$23,440.65 | \$23,664.43 | \$108,673.32 |
| \$13,635.65 | \$12,741.08 | \$12,890.17 | \$13,039.27 | \$13,188.36 | \$13,337.46 | \$13,486.55 | \$13,635.65 | \$13,784.74 | \$13,933.83 | \$14,082.93 | \$14,232.02 | \$14,381.12 | \$14,530.21 | \$73,639.11 |
| \$5,855.44 | \$5,548.29 | \$5,599.48 | \$5,650.67 | \$5,701.86 | \$5,753.05 | \$5,804.25 | \$5,855.44 | \$5,906.63 | \$5,957.82 | \$6,009.01 | \$6,060.20 | \$6,111.40 | \$6,162.59 | \$42,136.58 |
| \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| \$270,428.65 | \$209,681.48 | \$219,805.52 | \$229,929.63 | \$240,053.81 | \$250,177.99 | \$260,302.44 | \$270,427.30 | \$280,552.43 | \$290,677.70 | \$300,802.97 | \$310,928.24 | \$321,053.58 | \$331,179.35 | \$5,656,308.55 |
| \$169,046.14 | \$141,792.43 | \$146,334.72 | \$150,877.00 | \$155,419.29 | \$159,961.57 | \$164,503.86 | \$169,046.14 | \$173,588.43 | \$178,130.71 | \$182,673.00 | \$187,215.28 | \$191,757.57 | \$196,299.85 | \$2,046,702.43 |
| \$169,046.14 | \$141,792.43 | \$146,334.72 | \$150,877.00 | \$155,419.29 | \$159,961.57 | \$164,503.86 | \$169,046.14 | \$173,588.43 | \$178,130.71 | \$182,673.00 | \$187,215.28 | \$191,757.57 | \$196,299.85 | \$2,046,702.43 |
| \$403,278.67 | \$337,023.81 | \$348,066.29 | \$359,108.76 | \$370,151.24 | \$381,193.72 | \$392,236.19 | \$403,278.67 | \$414,321.15 | \$425,363.62 | \$436,406.10 | \$447,448.58 | \$458,491.05 | \$469,533.53 | \$5,619,890.40 |
| \$184,274.21 | \$154,335.26 | \$159,325.09 | \$164,314.91 | \$169,304.74 | \$174,294.56 | \$179,284.39 | \$184,274.21 | \$189,264.04 | \$194,253.86 | \$199,243.69 | \$204,233.51 | \$209,223.34 | \$214,213.16 | \$2,537,448.47 |
| \$1,305,175.97 | \$532,592.78 | \$614,227.13 | \$695,951.57 | \$777,755.46 | \$860,015.34 | \$942,279.78 | \$1,024,544.22 | \$1,106,808.66 | \$1,189,073.10 | \$1,271,337.54 | \$1,353,601.98 | \$1,435,866.42 | \$1,518,130.86 | \$74,879,127.21 |
| \$0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$0.00 |
| \$0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$0.00 |
| \$0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$0.00 |

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

| Line No. | (a) Project Name | (b) RTEP Project Number | (c) Actual Revenues for Appendix D | (d) Projected Annual Revenue Requirement Attachment 11 p 2 of 2, col. 14 | (e) % of Total Revenue Requirement Col d, line 2 / Col. d, line 3 | (f) Revenue Received Col c, line 1 * Col e | (g) Actual Annual Revenue Requirement Attachment 11 p 2 of 2, col. 14 | (h) True-up Adjustment Principal Over/(Under) Col. f - Col. G | (i) Applicable Interest Rate on Over/(Under) Col. H line 2x / Col. H line 3 * Col. J line 4 | (j) Total True-up Adjustment with Interest Over/(Under) Col. h + Col. i |
|----------|---|---------------------------------------|---------------------------------------|--|---|--|---|---|---|---|
| 1 | [A] Actual RTEP Credit Revenues for true-up year | | 15,935,929 | | | | | | | |
| 2a | Install 230kV series reactor and 2- 100MVAR PLC switched capacitors at Hunterstown | b0215 | | 1,350,447 | 0.06 | 1,021,497 | 1,627,862 | (606,364) | (48,950) | (655,314) |
| 2b | Install 250 MVAR capacitor at Keystone 500 kV | b0549 | | 350,150 | 0.02 | 264,858 | 429,585 | (164,727) | (13,298) | (178,024) |
| 2c | Install 25 MVAR capacitor at Saxton 115 kV substation | b0551 | | 143,377 | 0.01 | 108,453 | 175,534 | (67,082) | (5,415) | (72,497) |
| 2d | Install 50 MVAR capacitor at Altoona 230 kV substation | b0552 | | 115,214 | 0.01 | 87,150 | 141,395 | (54,245) | (4,379) | (58,624) |
| 2e | Install 50 MVAR capacitor at Raystown 230 kV substation | b0553 | | 101,288 | 0.00 | 76,615 | 124,266 | (47,650) | (3,847) | (51,497) |
| 2f | Install 75 MVAR capacitor at East Towanda 230 kV substation | b0557 | | 237,837 | 0.01 | 179,903 | 291,500 | (111,597) | (9,009) | (120,606) |
| 2g | Relocate the Erie South 345 kV line terminal Convert Lewis Run-Farmers Valley to 230 kV using 1033.5 ACSR conductor. Project to be completed in conjunction with new Farmers Valley 345/230 kV transformation | b1994 | | 1,205,508 | 0.06 | 911,864 | 1,478,746 | (566,883) | (45,762) | (612,645) |
| 2h | Portland-Kittatinny 230kv Terminal Upgrade | b0132.3 | | 13,956,274 | 0.66 | 10,556,728 | 9,073,218 | 1,483,510 | 119,758 | 1,603,268 |
| 2i | South Lebanon 230/69 kv Bank 1 - Upgrade 69 kv Terminal Facilities | b1364 | | 36,465 | 0.00 | 27,583 | 17,965 | 9,618 | 776 | 10,394 |
| 2j | Middletown Sub - 69 kv Capacitor Bank | b1362 | | 24,499 | 0.00 | 18,531 | 12,077 | 6,455 | 521 | 6,976 |
| 2k | Germantown - 138kv Reactor Removal | b1816.4 | | 14,164 | 0.00 | 10,714 | 6,423 | 4,291 | 346 | 4,638 |
| 2l | Germantown r p 138 115kV #1 Bk Xfmr + Upgrade 138kV 999L & 115kV 998L components | b1816.4 | | 9,255 | 0.00 | 7,001 | 91 | 6,910 | 558 | 7,467 |
| 2m | Loop the 2026 (TMI - Hosensack 500 kV) line in to the Lauschtown substation and upgrade relay at TMI 500 kV | b2688.1 & b2688.2 | | 1,502,687 | 0.07 | 1,136,654 | 877,655 | 259,000 | 20,908 | 279,908 |
| 2n | Loop the 2026 (TMI - Hosensack 500 kV) line in to the Lauschtown substation and upgrade relay at TMI 500 kV | b2006.1.1_DFA_X_Allocation | | 329,649 | 0.02 | 249,351 | 331,213 | (81,862) | (6,608) | (88,470) |
| 2o | Loop the 2026 (TMI - Hosensack 500 kV) line in to the Lauschtown substation and upgrade relay at TMI 500 kV | b2006.1.1_Load_Ratio_Share_Allocation | | 377,834 | 0.02 | 285,799 | 331,213 | (45,414) | (3,666) | (49,080) |
| 2p | Install 2nd Hunterstown 230/115 kV transformer | b2452 | | 766,387 | 0.04 | 579,706 | 889,625 | (309,919) | (25,019) | (334,937) |
| 2q | Reconductor Hunterstown - Oxford 115 kV line | b2452.1 | | 322,278 | 0.02 | 243,775 | 401,821 | (158,045) | (12,758) | (170,804) |
| 2r | Reconductor the North Meshoppen - Oxbow - Lackawanna 230 kV circuit and upgrade terminal equipment (PENELEC portion) | b2552.1 | | - | - | - | 11,581,470 | (11,581,470) | (934,929) | (12,516,399) |
| 2s | Tie in new Rice substation to Conemaugh-Hunterstown 500 kV | b2743.2 | | 188,942 | 0.01 | 142,918 | - | 142,918 | 11,537 | 154,456 |
| 2t | Upgrade terminal equipment at Conemaugh 500 kV: on the Conemaugh - Hunterstown 500 kV circuit | b2743.3 | | 26,619 | 0.00 | 20,135 | - | 20,135 | 1,625 | 21,761 |
| 2u | Upgrade terminal equipment at Hunterstown 500 kV: on the Conemaugh - Hunterstown 500 kV circuit | b2743.4 | | 8,847 | 0.00 | 6,692 | - | 6,692 | 540 | 7,232 |
| 3 | Subtotal | | | 21,067,720 | | | 27,791,658 | (11,855,729) | | (12,812,798) |
| 4 | Total Interest (Sourced from Attachment 13a, line 30) | | | | | | | | | (957,069) |

NOTE

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

TEC Revenue Requirement True-up with Interest

| | | |
|---|---|--|
| TEC Reconciliation Revenue Requirement For Year 2020 Available June 1, 2021 | TEC 2020 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 07, 2019 | True-up Adjustment - Over (Under) Recovery |
| \$27,791,658 | \$15,935,929 | (\$11,855,729) |

| | 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] | | 0.3145% | | | | |

An over or under collection will be recovered prorata over 2020, held for 2021 and returned prorata over 2022

| Calculation of Interest | | | Monthly | | | | |
|-------------------------|-----------|-----------|-----------|---------|----|---------|-------------------|
| 3 | January | Year 2020 | (987,977) | 0.3145% | 12 | 37,286 | 1,025,264 |
| 4 | February | Year 2020 | (987,977) | 0.3145% | 11 | 34,179 | 1,022,156 |
| 5 | March | Year 2020 | (987,977) | 0.3145% | 10 | 31,072 | 1,019,049 |
| 6 | April | Year 2020 | (987,977) | 0.3145% | 9 | 27,965 | 1,015,942 |
| 7 | May | Year 2020 | (987,977) | 0.3145% | 8 | 24,858 | 1,012,835 |
| 8 | June | Year 2020 | (987,977) | 0.3145% | 7 | 21,750 | 1,009,728 |
| 9 | July | Year 2020 | (987,977) | 0.3145% | 6 | 18,643 | 1,006,621 |
| 10 | August | Year 2020 | (987,977) | 0.3145% | 5 | 15,536 | 1,003,513 |
| 11 | September | Year 2020 | (987,977) | 0.3145% | 4 | 12,429 | 1,000,406 |
| 12 | October | Year 2020 | (987,977) | 0.3145% | 3 | 9,322 | 997,299 |
| 13 | November | Year 2020 | (987,977) | 0.3145% | 2 | 6,214 | 994,192 |
| 14 | December | Year 2020 | (987,977) | 0.3145% | 1 | 3,107 | 991,085 |
| | | | | | | 242,361 | 12,098,090 |

| Annual | | | | | | | |
|--------|--------------------------|-----------|------------|---------|----|---------|-------------------|
| 15 | January through December | Year 2021 | 12,098,090 | 0.3145% | 12 | 456,582 | 12,554,672 |

| Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months | | | Monthly | | | | |
|--|-----------|-----------|--------------|---------|--|---------|------------|
| 16 | January | Year 2022 | (12,554,672) | 0.3145% | | 39,484 | 11,526,423 |
| 17 | February | Year 2022 | (11,526,423) | 0.3145% | | 36,251 | 10,494,940 |
| 18 | March | Year 2022 | (10,494,940) | 0.3145% | | 33,007 | 9,460,214 |
| 19 | April | Year 2022 | (9,460,214) | 0.3145% | | 29,752 | 8,422,233 |
| 20 | May | Year 2022 | (8,422,233) | 0.3145% | | 26,488 | 7,380,988 |
| 21 | June | Year 2022 | (7,380,988) | 0.3145% | | 23,213 | 6,336,468 |
| 22 | July | Year 2022 | (6,336,468) | 0.3145% | | 19,928 | 5,288,663 |
| 23 | August | Year 2022 | (5,288,663) | 0.3145% | | 16,633 | 4,237,562 |
| 24 | September | Year 2022 | (4,237,562) | 0.3145% | | 13,327 | 3,183,156 |
| 25 | October | Year 2022 | (3,183,156) | 0.3145% | | 10,011 | 2,125,434 |
| 26 | November | Year 2022 | (2,125,434) | 0.3145% | | 6,684 | 1,064,386 |
| 27 | December | Year 2022 | (1,064,386) | 0.3145% | | 3,347 | 0 |
| | | | | | | 3,347 | 0 |
| | | | | | | 258,126 | |

| | | |
|----|----------------------------|-----------------|
| 28 | True-Up with Interest | \$ (12,812,798) |
| 29 | Less Over (Under) Recovery | \$ (11,855,729) |
| 30 | Total Interest | \$ (957,069) |

[A] Interest rate equal to: (i) MAIT's actual short-term debt costs capped at the interest rate determined by 18 C.F.R. 35.19a; or (ii) the interest rate determined by 18 C.F.R. 35.19, if MAIT does not have short term debt

Other Rate Base Items

| Line No. | Description | COLUMN B | COLUMN C | COLUMN D | COLUMN E | COLUMN F | COLUMN G |
|----------|--|------------------------|------------------------|-----------------|----------|----------|----------|
| | | BALANCE AS OF 12-31-19 | BALANCE AS OF 12-31-20 | AVERAGE BALANCE | | | |
| 1 | Land Held for Future Use (214.x.d) | 0 | 0 | - | | | |
| 2 | Materials & Supplies (227.8.c & .16.c) | 0 | 0 | - | | | |
| 3 | Prepayments: Account 165 (111.57.c) - Note [A] | 419,774 | 462,319 | 441,047 | | | |

Unfunded Reserves

| Line No. | Description | COLUMN B | COLUMN C | COLUMN D | ALLOCATION FACTOR | TRANSMISSION TOTAL (Col D times Col F) |
|----------------------|---|------------------------|------------------------|-----------------|-------------------|---|
| | | BALANCE AS OF 12-31-19 | BALANCE AS OF 12-31-20 | AVERAGE BALANCE | | |
| Account 228.1 | | | | | | |
| 4a | Property Insurance (Self insurance not covered by property insurance) | 0 | 0 | 0 GP | 1.00 | 0 |
| 4b | [Insert Item Included in Account 228.1 that are not allocated to transmission] | 0 | 0 | 0 Other | 0 | 0 |
| 4c | [Insert Item Included in Account 228.1 that are not allocated to transmission] | 0 | 0 | 0 Other | 0 | 0 |
| 4z | Total Account 228.1 (112.27.c) | 0 | 0 | | | 0 |
| Account 228.2 | | | | | | |
| 5a | Workman's Compensation | 0 | 0 | 0 W/S | 1.00 | 0 |
| 5b | Probable liabilities not covered by insurance for death or injuries to employees and others | 0 | 0 | 0 W/S | 1.00 | 0 |
| 5c | Probable liabilities not covered by insurance for damages to property neither owned nor held under lease by the utility | 0 | 0 | 0 GP | 1.00 | 0 |
| 5d | [Insert Item Included in Account 228.2 that are not allocated to transmission] | 0 | 0 | 0 Other | 0 | 0 |
| 5e | [Insert Item Included in Account 228.2 that are not allocated to transmission] | 0 | 0 | 0 Other | 0 | 0 |
| 5z | Total Account 228.2 (112.28.c) | 0 | 0 | | | 0 |
| Account 228.3 | | | | | | |
| 6a | Year-End Vacation Pay Accrual | 0 | 0 | 0 W/S | 1.00 | 0 |
| 6b | Year-End Deferred Compensation Accrual | 0 | 0 | 0 W/S | 1.00 | 0 |
| 6c | Year-End Sick Pay Accrual | 0 | 0 | 0 W/S | 1.00 | 0 |
| 6d | Year-End Incentive Compensation Accrual | 0 | 0 | 0 W/S | 1.00 | 0 |
| 6e | Year-End Severance Pay Accrual | 0 | 0 | 0 W/S | 1.00 | 0 |
| 6f | Year-End PBOP/OPEB Accrual not included in established trusts | 0 | 0 | 0 W/S | 1.00 | 0 |
| 6g | [Insert Item Included in Account 228.3 that are not allocated to transmission] | 0 | 0 | 0 Other | 0 | 0 |
| 6h | [Insert Item Included in Account 228.3 that are not allocated to transmission] | 0 | 0 | 0 Other | 0 | 0 |
| 6z | Total Account 228.3 (112.29.c) | 0 | 0 | | | 0 |
| Account 228.4 | | | | | | |
| 7a | Year-End Vacation Pay Accrual | 0 | 0 | 0 W/S | 1.00 | 0 |
| 7b | Year-End Deferred Compensation Accrual | 0 | 0 | 0 W/S | 1.00 | 0 |
| 7c | Year-End Sick Pay Accrual | 0 | 0 | 0 W/S | 1.00 | 0 |
| 7d | Year-End Incentive Compensation Accrual | 0 | 0 | 0 W/S | 1.00 | 0 |
| 7e | Year-End Severance Pay Accrual | 0 | 0 | 0 W/S | 1.00 | 0 |
| 7f | Year-End PBOP/OPEB Accrual not included in established trusts | 0 | 0 | 0 W/S | 1.00 | 0 |
| 7g | [Insert Item Included in Account 228.4 that are not allocated to transmission] | 0 | 0 | 0 Other | 0 | 0 |
| 7h | [Insert Item Included in Account 228.4 that are not allocated to transmission] | 0 | 0 | 0 Other | 0 | 0 |
| 7z | Total Account 228.4 (112.30.c) | 0 | 0 | | | 0 |
| Account 242 | | | | | | |
| 8a | Year-End Vacation Pay Accrual | 0 | 0 | - W/S | 1.00 | - |
| 8b | Year-End Deferred Compensation Accrual | 0 | 0 | 0 W/S | 1.00 | - |
| 8c | Year-End Sick Pay Accrual | 0 | 0 | 0 W/S | 1.00 | - |
| 8d | Year-End Incentive Compensation Accrual | 0 | 0 | 0 W/S | 1.00 | - |
| 8e | Year-End Severance Pay Accrual | 0 | 0 | 0 W/S | 1.00 | - |
| 8f | Year-End PBOP/OPEB Accrual not included in established trusts | 0 | 0 | 0 W/S | 1.00 | - |
| 8g | Commitment Fees (Short-term debt revolving credit facilities) | 168,188 | 94,924 | 131,556 Other | 0 | - |
| 8h | [Insert Item Included in Account 242 that are not allocated to transmission] | 0 | 0 | 0 Other | 0 | - |
| 8z | Total Account 242 (113.48.c) | 168,188 | 94,924 | | | - |
| 9 | Total Unfunded Reserves Plant-related (items with GP allocator) - Note [B] | 0 | 0 | 0 GP | 1.00 | - |
| 10 | Total Unfunded Reserves Labor-related (items with W/S allocator) - Note [C] | 0 | - | - W/S | 1.00 | - |

Notes:
[A] Prepayments shall exclude prepayments of income taxes.
[B] Column G balance taken to Attachment H-28A, page 2, line 24, col. 3
[C] Column G balance taken to Attachment H-28A, page 2, line 25, col. 3

| [1] | Income Tax Adjustments | | | [4] | [5] | [6] |
|---|------------------------|----------------------------|-------------|-------------|----------------------|-----|
| | [2] | [3] | Dec 31, | Dec 31, | | |
| | | <u>Beg/End Average [C]</u> | <u>2020</u> | <u>2020</u> | <u>Reference</u> | |
| 1 Tax adjustment for Permanent Differences & AFUDC Equity | [A] | \$279,634 | \$279,634 | \$279,634 | MAIT Company Records | |
| 2 Amortized Excess Deferred Taxes (enter negative) | [B] | (1,091,224) | (1,091,224) | (1,091,224) | MAIT Company Records | |
| 3 Amortized Deficient Deferred Taxes | [B] | - | | | MAIT Company Records | |

Notes:

[A] AFUDC equity component is the gross cumulative annual amount based upon tax records of capitalized AFUDC equity embedded in the gross plant attributable to the transmission function.

[B] 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. Amounts to be included will be January 1, 2017 and thereafter.

[C] (Column 4 + Column 5)/2; Beg/End Average for line 1 included on Attachment H-28A, page 3, line 33; Beg/End Average for lines 2-3 taken to Attachment H-28A, page 3, line 34

| | | Regulatory Asset - Deferred Storms | | | | | | |
|-----|--|--|-------------------|---|---------------------------|----------------|--|--|
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | | |
| | | Months Remaining In Amortization Period | Beginning Balance | Amortization Expense (Company Records) | Additions (Deductions) | Ending Balance | | |
| 1 | Monthly Balance | Source | | | | | | |
| 2 | December 2019 | p232 (and Notes) | 13 | | | 263,159 | | |
| 3 | January | FERC Account 182.3 | 12 | 263,159 | 21,930 | 241,229 | | |
| 4 | February | FERC Account 182.3 | 11 | 241,229 | 21,930 | 219,299 | | |
| 5 | March | FERC Account 182.3 | 10 | 219,299 | 21,930 | 197,369 | | |
| 6 | April | FERC Account 182.3 | 9 | 197,369 | 21,930 | 175,439 | | |
| 7 | May | FERC Account 182.3 | 8 | 175,439 | 21,930 | 153,509 | | |
| 8 | June | FERC Account 182.3 | 7 | 153,509 | 21,930 | 131,579 | | |
| 9 | July | FERC Account 182.3 | 6 | 131,579 | 21,930 | 109,649 | | |
| 10 | August | FERC Account 182.3 | 5 | 109,649 | 21,930 | 87,720 | | |
| 11 | September | FERC Account 182.3 | 4 | 87,720 | 21,930 | 65,790 | | |
| 12 | October | FERC Account 182.3 | 3 | 65,790 | 21,930 | 43,860 | | |
| 13 | November | FERC Account 182.3 | 2 | 43,860 | 21,930 | 21,930 | | |
| 14 | December 2020 | p232 (and Notes) | 1 | 21,930 | 21,930 | - | | |
| 15 | Ending Balance 13-Month Average | (sum lines 2-14) /13 | | | <u>263,159</u> | <u>131,579</u> | | |

Attachment H-28A, page 3, line 11

Attachment H-28A, page 2, Line 27

| | | Regulatory Asset - Vegetation Management | | | | | |
|-----|--|--|-------------------|---|---------------------------|------------------|--|
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | |
| | | Months Remaining In Amortization Period | Beginning Balance | Amortization Expense (Company Records) | Additions (Deductions) | Ending Balance | |
| 1 | Monthly Balance | Source | | | | | |
| 2 | December 2019 | p232 (and Notes) | 61 | | | 2,986,235 | |
| 3 | January | FERC Account 182.3 | 60 | 2,986,235 | 49,771 | 2,936,464 | |
| 4 | February | FERC Account 182.3 | 59 | 2,936,464 | 49,771 | 2,886,694 | |
| 5 | March | FERC Account 182.3 | 58 | 2,886,694 | 49,771 | 2,836,923 | |
| 6 | April | FERC Account 182.3 | 57 | 2,836,923 | 49,771 | 2,787,153 | |
| 7 | May | FERC Account 182.3 | 56 | 2,787,153 | 49,771 | 2,737,382 | |
| 8 | June | FERC Account 182.3 | 55 | 2,737,382 | 49,771 | 2,687,612 | |
| 9 | July | FERC Account 182.3 | 54 | 2,687,612 | 49,771 | 2,637,841 | |
| 10 | August | FERC Account 182.3 | 53 | 2,637,841 | 49,771 | 2,588,070 | |
| 11 | September | FERC Account 182.3 | 52 | 2,588,070 | 49,771 | 2,538,300 | |
| 12 | October | FERC Account 182.3 | 51 | 2,538,300 | 49,771 | 2,488,529 | |
| 13 | November | FERC Account 182.3 | 50 | 2,488,529 | 49,771 | 2,438,759 | |
| 14 | December 2020 | p232 (and Notes) | 49 | 2,438,759 | 49,771 | 2,388,988 | |
| 15 | Ending Balance 13-Month Average | (sum lines 2-14) /13 | | | <u>\$597,247</u> | <u>2,687,612</u> | |

Attachment H-28A, page 3, line 11

Attachment H-28A, page 2, Line 27

Regulatory Asset - Start-up Costs

| [1] | [2] | [3] Months Remaining In Amortization Period | [4] Beginning Balance | [5] Amortization Expense (Company Records) | [6] Additions (Deductions) | [7] Ending Balance |
|-----|--|---|--------------------------|--|----------------------------------|-----------------------|
| 1 | Monthly Balance | Source | | | | |
| 2 | December 2019 | p232 (and Notes) | 13 | | | - |
| 3 | January | FERC Account 182.3 | 12 | - | - | - |
| 4 | February | FERC Account 182.3 | 11 | - | - | - |
| 5 | March | FERC Account 182.3 | 10 | - | - | - |
| 6 | April | FERC Account 182.3 | 9 | - | - | - |
| 7 | May | FERC Account 182.3 | 8 | - | - | - |
| 8 | June | FERC Account 182.3 | 7 | - | - | - |
| 9 | July | FERC Account 182.3 | 6 | - | - | - |
| 10 | August | FERC Account 182.3 | 5 | - | - | - |
| 11 | September | FERC Account 182.3 | 4 | - | - | - |
| 12 | October | FERC Account 182.3 | 3 | - | - | - |
| 13 | November | FERC Account 182.3 | 2 | - | - | - |
| 14 | December 2020 | p232 (and Notes) | 1 | - | - | - |
| 15 | Ending Balance 13-Month Average | (sum lines 2-14) /13 | | <u>\$0</u> | | <u>-</u> |

Attachment H-28A, page 3, line 11

Attachment H-28A, page 2, Line 27

| | | Abandoned Plant | | | | |
|-----|--|--|--------------------------|---|--------------------------------------|-----------------------|
| [1] | [2] | [3] Months Remaining In Amortization Period | [4] Beginning Balance | [5] Amortization Expense (p114.10.c) | [6] Additions (Deductions) | [7] Ending Balance |
| 1 | Monthly Balance | Source | | | | |
| 2 | December 2019 | p111.71.d (and Notes) | 13 | - | - | - |
| 3 | January | FERC Account 182.2 | 12 | - | - | - |
| 4 | February | FERC Account 182.2 | 11 | - | - | - |
| 5 | March | FERC Account 182.2 | 10 | - | - | - |
| 6 | April | FERC Account 182.2 | 9 | - | - | - |
| 7 | May | FERC Account 182.2 | 8 | - | - | - |
| 8 | June | FERC Account 182.2 | 7 | - | - | - |
| 9 | July | FERC Account 182.2 | 6 | - | - | - |
| 10 | August | FERC Account 182.2 | 5 | - | - | - |
| 11 | September | FERC Account 182.2 | 4 | - | - | - |
| 12 | October | FERC Account 182.2 | 3 | - | - | - |
| 13 | November | FERC Account 182.2 | 2 | - | - | - |
| 14 | December 2020 | p111.71.c (and Notes) Detail on p230b | 1 | - | - | - |
| 15 | Ending Balance 13-Month Average | (sum lines 2-14) /13 | | <u>\$0.00</u> | | <u>\$0.00</u> |

Attachment H-28A, page 3, Line 19 Attachment H-28A, page 2, Line 28

Note:
Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC and will be zero until the Commission accepts or approves recovery of the cost of abandoned plant

| | | | CWIP |
|----|------------------|------|-------------|
| | | | [A] |
| | | | 216.b |
| 1 | December | 2019 | |
| 2 | January | 2020 | |
| 3 | February | 2020 | |
| 4 | March | 2020 | |
| 5 | April | 2020 | |
| 6 | May | 2020 | |
| 7 | June | 2020 | |
| 8 | July | 2020 | |
| 9 | August | 2020 | |
| 10 | September | 2020 | |
| 11 | October | 2020 | |
| 12 | November | 2020 | |
| 13 | December | 2020 | |
| 14 | 13-month Average | | - |

Notes:

[A] Includes only CWIP authorized by the Commission for inclusion in rate base.

Federal Income Tax Rate

Nominal Federal Income Tax Rate 21.00%
(entered on Attachment H-28A,
page 5 of 5, Note K)

State Income Tax Rate

| | Pennsylvania | Combined Rate |
|--------------------------------|---------------|---|
| | | (entered on Attachment H-28A, page 5 of 5, Note K) |
| Nominal State Income Tax Rate | 9.99% | |
| Times Apportionment Percentage | 100.00% | |
| Combined State Income Tax Rate | <u>9.990%</u> | <u>9.990%</u> |

Operation and Maintenance Expenses

| Line No. [a] | Account Reference | Description | Account Balance [b] |
|--------------|-------------------|--|---------------------|
| 82 | | <i>Operation</i> | |
| 83 | 560 | Operation Supervision and Engineering | \$202,375 |
| 84 | | | |
| 85 | 561.1 | Load Dispatch-Reliability | \$1,131,081 |
| 86 | 561.2 | Load Dispatch-Monitor and Operate Transmission System | \$397,846 |
| 87 | 561.3 | Load-Dispatch-Transmission Service and Scheduling | |
| 88 | 561.4 | Scheduling, System Control and Dispatch Services | \$36,978 |
| 89 | 561.5 | Reliability, Planning and Standards Development | \$229,293 |
| 90 | 561.6 | Transmission Service Studies | -\$119,323 |
| 91 | 561.7 | Generation Interconnection Studies | -\$85,606 |
| 92 | 561.8 | Reliability, Planning and Standards Development Services | |
| 93 | 562 | Station Expenses | \$3,004,454 |
| 94 | 563 | Overhead Lines Expense | \$619,995 |
| 95 | 564 | Underground Lines Expense | |
| 96 | 565 | Transmission of Electricity by Others | |
| 97 | 566 | Miscellaneous Transmission Expense | \$8,348,398 |
| 98 | 567 | Rents | \$9,676,154 |
| 99 | | TOTAL Operation (Enter Total of Lines 83 thru 98) | \$23,441,645 |
| 100 | | <i>Maintenance</i> | |
| 101 | 568 | Maintenance Supervision and Engineering | \$4,609,999 |
| 102 | 569 | Maintenance of Structures | |
| 103 | 569.1 | Maintenance of Computer Hardware | \$5,230 |
| 104 | 569.2 | Maintenance of Computer Software | \$65,880 |
| 105 | 569.3 | Maintenance of Communication Equipment | \$13,183 |
| 106 | 569.4 | Maintenance of Miscellaneous Regional Transmission Plant | |
| 107 | 570 | Maintenance of Station Equipment | \$5,899,801 |
| 108 | 571 | Maintenance of Overhead Lines | \$27,075,214 |
| 109 | 572 | Maintenance of Underground Lines | |
| 110 | 573 | Maintenance of Miscellaneous Transmission Plant | \$238,372 |
| 111 | | TOTAL Maintenance (Total of lines 101 thru 110) | \$37,907,679 |
| 112 | | TOTAL Transmission Expenses (Total of lines 99 and 111) [c] | \$61,349,324 |

Notes:

- [a] Line No. as would be reported in FERC Form 1, page 321
- [b] December balances as would be reported in FERC Form 1
- [c] Ties to Attachment H-28A, page 3, line 1, column 3
Above expenses do not include amounts for Met-Ed's 34.5 kV transmission lines

Administrative and General (A&G) Expenses

| Line No. [d] | Account Reference | Description | Account Balance [e] |
|--------------|-------------------|--|---------------------|
| 180 | | <i>Operation</i> | |
| 181 | 920 | Administrative and General Salaries | |
| 182 | 921 | Office Supplies and Expenses | \$10,703 |
| 183 | Less 922 | Administrative Expenses Transferred - Credit | |
| 184 | 923 | Outside Services Employed | \$6,285,956 |
| 185 | 924 | Property Insurance | \$112,818 |
| 186 | 925 | Injuries and Damages | \$657,704 |
| 187 | 926 | Employee Pensions and Benefits | \$2,413,139 |
| 188 | 927 | Franchise Requirements | |
| 189 | 928 | Regulatory Commission Expense | |
| 190 | Less 929 | (Less) Duplicate Charges-Cr. | |
| 191 | 930.1 | General Advertising Expenses | -\$15,000 |
| 192 | 930.2 | Miscellaneous General Expenses | \$339,067 |
| 193 | 931 | Rents | \$616,813 |
| 194 | | Total Operation (Enter Total of lines 181 thru 193) | \$10,421,200 |
| 195 | | <i>Maintenance</i> | |
| 196 | 935 | Maintenance of General Plant | \$1,471,211 |
| 197 | | TOTAL A&G Expenses (Total of lines 194 and 196) [f] | \$11,892,411 |

Notes:

- [d] Line No. as would be reported in FERC Form 1, page 323
- [e] December balances as would be reported in FERC Form 1
- [f] Ties to Attachment H-28A, page 3, line 5, column 3
Above expenses do not include amounts for Met-Ed's 34.5 kV transmission lines

Revenue Credit Worksheet

(See Footnote T on Attachment H-28A, page 5)

| | | December 31, 2020 | | |
|----|--|--|---------------|----------------|
| | | | <u>Amount</u> | |
| 1 | Account 451 -- Miscellaneous Service Revenues | FERC Form 1 , page 300 and footnote data | | Note S, page 5 |
| 1a | Miscellaneous Service Revenues | | \$ 1,357,387 | |
| 1z | Account 451 Total | | \$1,357,387 | |
| 2 | Account 454 -- Rent from Electric Property | FERC Form 1, pages 300 and 429 | | Note R, page 5 |
| 2a | Transmission Charge - TMI Unit 1 | | \$ 1,998,563 | |
| 2b | Transmission Investment - Power Pool Agreement | | \$ 1,762,524 | |
| 2z | Account 454 Total | | \$3,761,087 | |
| 3 | Account 456 -- Other Electric Revenues | FERC Form 1, page 330 and footnote data | | Note V, page 5 |
| 3a | Point-to-point Revenues | | \$ 2,956,157 | |
| 3b | Seneca Transmission Facilities Charges | | \$ 266,000 | |
| 3z | Account 456 Total | | \$3,222,157 | |

Attachment B
2022 PTRR

June 1, 2022

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2022

| Line No. | (1) | (2) | Mid-Atlantic Interstate Transmission, LLC (3) | (4) | (5) Allocated Amount |
|----------|---|--|--|------------------|-------------------------|
| 1 | GROSS REVENUE REQUIREMENT [page 3, line 43, col 5] | | | | \$ 322,274,825 |
| | REVENUE CREDITS | (Note T) | <u>Total</u> | <u>Allocator</u> | |
| 2 | Account No. 451 | (page 4, line 29) | - | TP 1.00000 | - |
| 3 | Account No. 454 | (page 4, line 30) | 3,761,088 | TP 1.00000 | 3,761,088 |
| 4 | Account No. 456 | (page 4, line 31) | 2,899,903 | TP 1.00000 | 2,899,903 |
| 5 | Revenues from Grandfathered Interzonal Transactions | | - | TP 1.00000 | - |
| 6 | Revenues from service provided by the ISO at a discount | | - | TP 1.00000 | - |
| 7 | TEC Revenue | Attachment 11, Page 2, Line 3, Col. 12 | 29,789,051 | TP 1.00000 | 29,789,051 |
| 8 | TOTAL REVENUE CREDITS (sum lines 2-7) | | 36,450,042 | | 36,450,042 |
| 9 | True-up Adjustment with Interest | Attachment 13, Line 28 | | | (16,455,386) |
| 10 | NET REVENUE REQUIREMENT | (Line 1 - Line 8 + Line 9) | | | \$ 269,369,398 |
| | DIVISOR | | | | <u>Total</u> |
| 11 | 1 Coincident Peak (CP) (MW) | | | (Note A) | 5,971.0 |
| 12 | Average 12 CPs (MW) | | | (Note CC) | 4,994.4 |
| 13 | Annual Rate (\$/MW/Yr) | (line 10 / line 11) | <u>Total</u> 45,112.82 | | |
| | | | <u>Peak Rate</u> | | <u>Off-Peak Rate</u> |
| | | | <u>Total</u> | | <u>Total</u> |
| 14 | Point-to-Point Rate (\$/MW/Year) | (line 10 / line 12) | 53,934.66 | | 53,934.66 |
| 15 | Point-to-Point Rate (\$/MW/Month) | (line 14/12) | 4,494.56 | | 4,494.56 |
| 16 | Point-to-Point Rate (\$/MW/Week) | (line 14/52) | 1,037.21 | | 1,037.21 |
| 17 | Point-to-Point Rate (\$/MW/Day) | (line 16/5; line 16/7) | 207.44 | | 148.17 |
| 18 | Point-to-Point Rate (\$/MWh) | (line 14/4,160; line 14/8,760) | 12.97 | | 6.16 |

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2022

| Line No. | (1) | (2) | (3) | (4) | (5) |
|---------------------------------|---|--|----------------------|-----------|-------------------------------------|
| | | Source | Company Total | Allocator | Transmission (Col 3 times Col 4) |
| RATE BASE: | | | | | |
| GROSS PLANT IN SERVICE | | | | | |
| 1 | Production | Attachment 3, Line 14, Col. 1 (Notes U & X) | - | NA | |
| 2 | Transmission | Attachment 3, Line 14, Col. 2 (Notes U & X) | 2,403,234,613 | TP | 1.00000 |
| 3 | Distribution | Attachment 3, Line 14, Col. 3 (Notes U & X) | - | NA | |
| 4 | General & Intangible | Attachment 3, Line 14, Col. 4 & 5 (Notes U & X) | 148,310,345 | W/S | 1.00000 |
| 5 | Common | Attachment 3, Line 14, Col. 6 (Notes U & X) | - | CE | 1.00000 |
| 6 | TOTAL GROSS PLANT (sum lines 1-5) | | <u>2,551,544,958</u> | GP= | 100.000% |
| ACCUMULATED DEPRECIATION | | | | | |
| 7 | Production | Attachment 4, Line 14, Col. 1 (Notes U & X) | - | NA | |
| 8 | Transmission | Attachment 4, Line 14, Col. 2 (Notes U & X) | 346,674,285 | TP | 1.00000 |
| 9 | Distribution | Attachment 4, Line 14, Col. 3 (Notes U & X) | - | NA | |
| 10 | General & Intangible | Attachment 4, Line 14, Col. 4 & 5 (Notes U & X) | 29,935,748 | W/S | 1.00000 |
| 11 | Common | Attachment 4, Line 14, Col. 6 (Notes U & X) | - | CE | 1.00000 |
| 12 | TOTAL ACCUM. DEPRECIATION (sum lines 7-11) | | <u>376,610,032</u> | | |
| NET PLANT IN SERVICE | | | | | |
| 13 | Production | (line 1 - line 7) | - | | |
| 14 | Transmission | (line 2 - line 8) | 2,056,560,328 | | 2,056,560,328 |
| 15 | Distribution | (line 3 - line 9) | - | | |
| 16 | General & Intangible | (line 4 - line 10) | 118,374,597 | | 118,374,597 |
| 17 | Common | (line 5 - line 11) | - | | - |
| 18 | TOTAL NET PLANT (sum lines 13-17) | | <u>2,174,934,925</u> | NP= | 100.000% |
| ADJUSTMENTS TO RATE BASE | | | | | |
| 19 | Account No. 281 (enter negative) | Attachment 5, Line 3, Col. 1 (Notes F & Y & DD) | - | NA | |
| 20 | Account No. 282 (enter negative) | Attachment 5, Line 3, Col. 2 (Notes F & Y & DD) | (386,802,529) | NP | 1.00000 |
| 21 | Account No. 283 (enter negative) | Attachment 5, Line 3, Col. 3 (Notes F & Y & DD) | (2,892,776) | NP | 1.00000 |
| 22 | Account No. 190 | Attachment 5, Line 3, Col. 4 (Notes F & Y & DD) | 10,944,705 | NP | 1.00000 |
| 23 | Account No. 255 (enter negative) | Attachment 5, Line 3, Col. 5 (Notes F & Y & DD) | - | NP | 1.00000 |
| 24 | Unfunded Reserve Plant-related (enter negative) | Attachment 14, Line 9, Col. G (Note Y) | - | DA | 1.00000 |
| 25 | Unfunded Reserve Labor-related (enter negative) | Attachment 14, Line 10, Col. G (Note Y) | - | DA | 1.00000 |
| 26 | CWIP | 216.b (Notes X & Z) | - | DA | 1.00000 |
| 27 | Unamortized Regulatory Asset | Attachment 16a, 16b, 16c, line 15, Col. 7 (Notes X) | 1,531,840 | DA | 1.00000 |
| 28 | Unamortized Abandoned Plant | Attachment 17, Line 15, Col. 7 (Notes X & BB) | - | DA | 1.00000 |
| 29 | TOTAL ADJUSTMENTS (sum lines 19-28) | | <u>(377,218,760)</u> | | |
| 30 | LAND HELD FOR FUTURE USE | 214.x.d (Attachment 14, Line 1, Col. D) (Notes G & Y) | - | TP | 1.00000 |
| WORKING CAPITAL (Note H) | | | | | |
| 32 | CWC | 1/8*(Page 3, Line 15 minus Page 3, Lines 11 & 12) | 9,155,456 | | 8,978,630 |
| 33 | Materials & Supplies (Note G) | 227.8.c & .16.c (Attachment 14, Line 2, Col. D) (Note Y) | - | TE | 0.98114 |
| 34 | Prepayments (Account 165) | 111.57.c (Attachment 14, Line 3, Col. D) (Notes B & Y) | 336,749 | GP | 1.00000 |
| 35 | TOTAL WORKING CAPITAL (sum lines 32 - 34) | | <u>9,492,204</u> | | <u>9,315,379</u> |
| 36 | RATE BASE (sum lines 18, 29, 30, & 35) | | <u>1,807,208,370</u> | | <u>1,807,031,544</u> |

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2022

| Line No. | (1) | (2) | (3) | (4) | (5) |
|---|--|--|----------------|-----------|-------------------------------------|
| | | Source | Company Total | Allocator | Transmission (Col 3 times Col 4) |
| O&M | | | | | |
| 1 | Transmission | 321.112.b (Attachment 20, page 1, line 112) | 75,004,022 | TE | 0.98114 |
| 2 | Less LSE Expenses Included in Transmission O&M Accounts (Note W) | | - | DA | 1.00000 |
| 3 | Less Account 565 | 321.96.b | - | DA | 1.00000 |
| 4 | Less Account 566 | 321.97.b | 9,024,913 | DA | 1.00000 |
| 5 | A&G | 323.197.b (Attachment 20, page 2, line 197) | 726,100 | W/S | 1.00000 |
| 6 | Less FERC Annual Fees | | - | W/S | 1.00000 |
| 7 | Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I) | | 169,950 | W/S | 1.00000 |
| 8 | Plus Transmission Related Reg. Comm. Exp. (Note I) | | - | TE | 0.98114 |
| 9 | PBOP Expense Adjustment in Year | Attachment 6, Line 9 | (837,118) | DA | 1.00000 |
| 10 | Common | 356.1 | - | CE | 1.00000 |
| 11 | Account 407.3 Amortization of Regulatory Assets | Attachment 16a, 16b, 16c, Line 15, Col. 5 | 612,889 | DA | 1.00000 |
| 12 | Account 566 Amortization of Regulatory Assets | 321.97.b (notes) | - | DA | 1.00000 |
| 13 | Acct. 566 Miscellaneous Transmission Expense (less amortization of regulatory asset) | 321.97.b - line 12 | 9,024,913 | DA | 1.00000 |
| 14 | Total Account 566 (sum lines 12 & 13, ties to 321.97.b) | | 9,024,913 | | |
| 15 | TOTAL O&M (sum lines 1, 5, 8, 9, 10, 11, 14 less 2, 3, 4, 6, 7) | | 75,335,943 | | 73,921,336 |
| DEPRECIATION AND AMORTIZATION EXPENSE | | | | | |
| 16 | Transmission | 336.7.b (Note U) | 53,121,101 | TP | 1.00000 |
| 17 | General & Intangible | 336.1.f & 336.10.f (Note U) | 11,693,285 | W/S | 1.00000 |
| 18 | Common | 336.11.b (Note U) | - | CE | 1.00000 |
| 19 | Amortization of Abandoned Plant | Attachment 17, Line 15, Col. 5 (Note BB) | - | DA | 1.00000 |
| 20 | TOTAL DEPRECIATION (sum lines 16 -19) | | 64,814,386 | | 64,814,386 |
| TAXES OTHER THAN INCOME TAXES (Note J) | | | | | |
| LABOR RELATED | | | | | |
| 21 | Payroll | 263.i (Attachment 7, line 1z) | 612,332 | W/S | 1.00000 |
| 22 | Highway and vehicle | 263.i (Attachment 7, line 2z) | - | W/S | 1.00000 |
| 23 | PLANT RELATED | | | | |
| 24 | Property | 263.i (Attachment 7, line 3z) | 111,618 | GP | 1.00000 |
| 25 | Gross Receipts | 263.i (Attachment 7, line 4z) | - | NA | - |
| 26 | Other | 263.i (Attachment 7, line 5z) | - | GP | 1.00000 |
| 27 | Payments in lieu of taxes | Attachment 7, line 6z | - | GP | 1.00000 |
| 28 | TOTAL OTHER TAXES (sum lines 21 - 27) | | 723,950 | | 723,950 |
| INCOME TAXES (Note K) | | | | | |
| 29 | $T=1 - \{(1 - \text{SIT}) * (1 - \text{FIT}) / (1 - \text{SIT} * \text{FIT} * p)\} =$ | | 28.89% | | |
| 30 | $\text{CIT}=(T/1-T) * (1-(\text{WCLTD}/R)) =$ where WCLTD=(page 4, line 22) and R=(page 4, line 25) and FIT, SIT & p are as given in footnote K. | | 32.63% | | |
| 31 | $1 / (1 - T) =$ (from line 29) | | 1.4063 | | |
| 32 | Amortized Investment Tax Credit (266.8.f) (enter negative) | | (99,685) | | |
| 33 | Tax Effect of Permanent Differences and AFUDC Equity (Attachment 15, Line 1, Col. 3) [Notes D & Y] | | 326,807 | | |
| 34 | (Excess)/Deficient Deferred Income Taxes (Attachment 15, Lines 2 & 3, Col. 3) [Notes E & Y] | | (1,135,779) | | |
| 35 | Income Tax Calculation = line 30 * line 40 | | 45,298,674 | NA | 45,294,242 |
| 36 | ITC adjustment (line 31 * line 32) | | (140,188) | NP | (140,188) |
| 37 | Permanent Differences and AFUDC Equity Tax Adjustment (line 31 * line 33) | | 459,594 | DA | 459,594 |
| 38 | (Excess)/Deficient Deferred Income Tax Adjustment (line 31 * line 34) | | (1,597,261) | DA | (1,597,261) |
| 39 | Total Income Taxes (sum lines 35 through 38) | | 44,020,818 | | 44,016,386 |
| 40 | RETURN | [Rate Base (page 2, line 36) * Rate of Return (page 4, line 25)] | 138,812,349.08 | NA | 138,798,767 |
| GROSS REV. REQUIREMENT (WITHOUT INCENTIVE) | | | | | |
| 41 | INCENTIVE) | (sum lines 15, 20, 28, 39, 40) | 323,707,446 | | 322,274,825 |
| 42 | ADDITIONAL INCENTIVE REVENUE | Attachment 11, page 2, line 4, col 11 (Note AA) | 0 | | 0 |
| 43 | GROSS REV. REQUIREMENT | (line 41 + line 42) | 323,707,446 | | 322,274,825 |

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2022

Mid-Atlantic Interstate Transmission, LLC

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) | | | | | 2,403,234,613 |
| 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) | | | | | 2,403,234,613 |
| 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) | | | | | 75,004,022 |
| 7 | Less transmission expenses included in OATT Ancillary Services (Note L) | | | | | 1,414,607 |
| 8 | Included transmission expenses (line 6 less line 7) | | | | | 73,589,415 |
| 9 | Percentage of transmission expenses after adjustment (line 8 divided by line 6) | | | | | 0.98114 |
| 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= | 0.98114 |
| WAGES & SALARY ALLOCATOR (W&S) | | | | | | |
| | | Form 1 Reference | \$ | TP | Allocation | |
| 12 | Production | 354.20.b | - | 0.00 | - | |
| 13 | Transmission | 354.21.b | - | 1.00 | - | |
| 14 | Distribution | 354.23.b | - | 0.00 | - | W&S Allocator |
| 15 | Other | 354.24,25,26.b | - | 0.00 | - | (\$ / Allocation) |
| 16 | Total (sum lines 12-15) | | - | | - | = 1.00000 = WS |
| COMMON PLANT ALLOCATOR (CE) (Note O) | | | | | | |
| | | | \$ | | % Electric | W&S Allocator |
| 17 | Electric | 200.3.c | - | | (line 17 / line 20) | (line 16) |
| 18 | Gas | 201.3.d | - | | 1.00000 * | 1.00000 |
| 19 | Water | 201.3.e | - | | | = |
| 20 | Total (sum lines 17 - 19) | | - | | | CE 1.00000 |
| RETURN (R) | | | | | | |
| 21 | Preferred Dividends (118.29c) (positive number) | | | | | \$ - |
| Capital Structure (Note C) | | | | | | |
| | | | \$ | % | Cost (Note P) | Weighted |
| 22 | Long Term Debt (112.24.c) (Attachment 8, Line 14, Col. 7) (Note X) | | 908,158,664 | 40% | 0.0377 | 0.0151 =WCLTD |
| 23 | Preferred Stock (112.3d) (Attachment 8, Line 14, Col. 2) (Note X) | | - | 0% | 0.0000 | 0.0000 |
| 24 | Common Stock (Attachment 8, Line 14, Col. 6) (Note X) | | 1,356,201,989 | 60% | 0.1030 | 0.0617 |
| 25 | Total (sum lines 22-24) | | 2,264,360,654 | | | 0.0768 =R |
| REVENUE CREDITS | | | | | | |
| ACCOUNT 447 (SALES FOR RESALE) | | | | | | |
| 26 | a. Bundled Non-RQ Sales for Resale (311.x.h) | (310-311) | | (Note Q) | | - |
| 27 | b. Bundled Sales for Resale included in Divisor on page 1 | | | | | - |
| 28 | Total of (a)-(b) | | | | | - |
| 29 | ACCOUNT 451 (MISCELLANEOUS SERVICE REVENUE) (Note S) | | | (300.17.b) (Attachment 21, line 1z) | | - |
| 30 | ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R) | | | (300.19.b) (Attachment 21, line 2z) | | 3,761,088 |
| 31 | ACCOUNT 456 (OTHER ELECTRIC REVENUE) (Note V) | | | (330.x.n) (Attachment 21, line 3z) | | 2,899,903 |

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2022

Mid-Atlantic Interstate Transmission, LLC

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 As provided by PJM and in effect at the time of the annual rate calculations pursuant to Section 34.1 of the PJM OATT. Includes combined CPs for Met-Ed and Penelec zones.
- B Prepayments shall exclude prepayments of income taxes.
- C In its order approving the transfer of Penelec's and Met-Ed's transmission assets to MAIT, the Commission approved MAIT's commitment to apply a 50 percent equity/50 percent debt capital structure for ratemaking purposes for a two-year transition period. Pennsylvania Electric, 154 FERC ¶ 61,109 at P 51. Consequently, for the first two years (i.e., calendar years 2017 and 2018) the hypothetical capital structure will be used instead of the actual calculation. Per the Settlement Agreement in docket number ER17-211-000, beginning in calendar year 2019, the equity component of MAIT's capital structure to be used in calculating charges under the formula rate shall be the lower of (i) MAIT's actual equity component as calculated in accordance with Attachment 8 or (ii) 60%.
- 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. Amounts to be included will be January 1, 2017 and thereafter.
- F The balances in Accounts 190, 281, 282 and 283, should exclude all FASB 106 or 109 related amounts. 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 15, column 5 minus amortization of regulatory assets (page 3, lines 11 & 12, 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 7 - 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 8 - 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 taxes 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 = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 31).
- | | | |
|------------------|-------|---|
| 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 will be set at 4.5% until such time as debt is issued by MAIT. Once debt is issued, the long-term debt cost rate will be the weighted average of the rates for all outstanding debt instruments, calculated within Attachment 10, col. j. Consistent with Note C, there will be no preferred stock cost, consistent with MAIT's commitment to use a hypothetical 50%/50% capital structure until calendar year 2019. Thereafter, Preferred cost rate = preferred dividends (line 21) / preferred outstanding (line 23). No change in ROE may be made absent a filing with FERC under Section 205 or Section 206 of the Federal Power Act. Per the Settlement Agreement in Docket No. ER17-211-000, MAIT's stated ROE is set to 10.30% (9.8% base ROE plus 50 basis point adder for RTO participation).
- Q Line 28 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 2-6 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They 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 7 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 31, 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 Met-Ed's and Penelec's 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 CWIP 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 an ROE incentive adder.
- BB Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Utility must submit a Section 205 filing to recover the cost of abandoned plant.
- CC Peak as would be reported on page 401, column d of Form 1 at the time of Met-Ed's and Penelec's zonal peak for the twelve month period ending October 31 of the calendar year used to calculate rates. The projection year will utilize the most recent preceding 12-month period at the time of the filing.
- DD Includes transmission-related balance only.

Schedule 1A Rate Calculation

| | | | |
|---|----|------------|---|
| 1 | \$ | 1,414,607 | Attachment H-28A, Page 4, Line 7 |
| 2 | | 108,739 | Revenue Credits for Sched 1A - Note A |
| 3 | \$ | 1,305,868 | Net Schedule 1A Expenses (Line 1 - Line 2) |
| 4 | | 32,858,962 | Annual MWh in Met-Ed and Penelec Zones - Note B |
| 5 | \$ | 0.0397 | 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 Met-Ed's and Penelec's zones during the year used to calculate rates under Attachment H-28A.
- B Load expressed in MWh consistent with load used for billing under Schedule 1A for the Met-Ed and Penelec zones. Data from RTO settlement systems for the calendar year prior to the rate year.

Incentive ROE Calculation

| Return Calculation | | Source Reference | |
|--------------------|---|---|---------------|
| 1 | Rate Base | Attachment H-28A, page 2, Line 36, Col. 5 | 1,807,031,544 |
| 2 | Preferred Dividends | enter positive Attachment H-28A, page 4, Line 21, Col. 6 | 0 |
| Common Stock | | | |
| 3 | Proprietary Capital | Attachment 8, Line 14, Col. 1 | 1,579,793,959 |
| 4 | Less Preferred Stock | Attachment 8, Line 14, Col. 2 | 0 |
| 5 | Less Accumulated Other Comprehensive Income Account 219 | Attachment 8, Line 14, Col. 4 | 0 |
| 6 | Less Account 216.1 & Goodwill | Attachment 8, Line 14, Col. 3 & 5 | 223,591,970 |
| 7 | Common Stock | Attachment 8, Line 14, Col. 6 | 1,356,201,989 |
| Capitalization | | | |
| 8 | Long Term Debt | Attachment H-28A, page 4, Line 22, Col. 3 | 908,158,664 |
| 9 | Preferred Stock | Attachment H-28A, page 4, Line 23, Col. 3 | 0 |
| 10 | Common Stock | Attachment H-28A, page 4, Line 24, Col. 3 | 1,356,201,989 |
| 11 | Total Capitalization | Attachment H-28A, page 4, Line 25, Col. 3 | 2,264,360,654 |
| 12 | Debt % | Total Long Term Debt Attachment H-28A, page 4, Line 22, Col. 4 | 40.1066% |
| 13 | Preferred % | Preferred Stock Attachment H-28A, page 4, Line 23, Col. 4 | 0.0000% |
| 14 | Common % | Common Stock Attachment H-28A, page 4, Line 24, Col. 4 | 59.8934% |
| 15 | Debt Cost | Total Long Term Debt Attachment H-28A, page 4, Line 22, Col. 5 | 0.0377 |
| 16 | Preferred Cost | Preferred Stock Attachment H-28A, page 4, Line 23, Col. 5 | 0.0000 |
| 17 | Common Cost | Common Stock 10.30% | 0.1030 |
| 18 | Weighted Cost of Debt | Total Long Term Debt (WCLTD) (Line 12 * Line 15) | 0.0151 |
| 19 | Weighted Cost of Preferred | Preferred Stock (Line 13 * Line 16) | 0.0000 |
| 20 | Weighted Cost of Common | Common Stock (Line 14 * Line 17) | 0.0617 |
| 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) | 138,798,767 |

| Income Taxes | | | |
|------------------|--|---|----------------|
| Income Tax Rates | | | |
| 23 | $T=1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * p) =$ | Attachment H-28A, page 3, Line 29, Col. 3 | 28.89% |
| 24 | $CIT=(T/1-T) * (1-(WCLTD/R)) =$ | Calculated | 32.63% |
| 25 | $1 / (1 - T) =$ (from line 23) | Attachment H-28A, page 3, Line 31, Col.3 | 1.4063 |
| 26 | Amortized Investment Tax Credit (266.8.f) (enter negative) | Attachment H-28A, page 3, Line 32, Col. 3 | (99,685.00) |
| 27 | Tax Effect of Permanent Differences and AFUDC Equity | Attachment H-28A, page 3, Line 33, Col. 3 | 326,807.33 |
| 28 | (Excess)/Deficient Deferred Income Taxes | Attachment H-28A, page 3, Line 34, Col. 3 | (1,135,778.75) |
| 29 | Income Tax Calculation | (line 22 * line 24) | 45,294,241.58 |
| 30 | ITC adjustment | (line 25 * line 26) | (140,188.36) |
| 31 | Permanent Differences and AFUDC Equity Tax Adjustment | Attachment H-28A, page 3, Line 37, Col. 3 | 459,593.56 |
| 32 | (Excess)/Deficient Deferred Income Tax Adjustment | Attachment H-28A, page 3, Line 38, Col. 3 | (1,597,260.99) |
| 33 | Total Income Taxes | Sum lines 29 to 32 | 44,016,385.78 |

| Increased Return and Taxes | | | |
|----------------------------|---|---|------------------|
| 34 | Return and Income taxes with increase in ROE | (Line 22 + Line 33) | 182,815,152.80 |
| 35 | Return without incentive adder | Attachment H-28A, Page 3, Line 40, Col. 5 | 138,798,767.02 |
| 36 | Income Tax without incentive adder | Attachment H-28A, Page 3, Line 39, Col. 5 | 44,016,385.78 |
| 37 | Return and Income taxes <u>without</u> increase in ROE | Line 35 + Line 36 | 182,815,152.80 |
| 38 | Return and Income taxes with increase in ROE | Line 34 | 182,815,152.80 |
| 39 | Incremental Return and incomes taxes for increase in ROE | Line 38 - Line 37 | - |
| 40 | Rate Base | Line 1 | 1,807,031,544.02 |
| 41 | Incremental Return and incomes taxes for increase in ROE divided by rate base | Line 39 / Line 40 | - |

Notes:

Line 17 to include an incentive ROE that is used only to determine the increase in return and incomes taxes associated with a specific increase in ROE. Any actual ROE incentive must be approved by the Commission. Until an ROE incentive is approved, line 17 will reflect the current ROE.

Gross Plant Calculation

For the 12 months ended 12/31/2022

| | | [1] | [2] | [3] | [4] | [5] | [6] | [7] | |
|----|------------------|------------|--------------|---------------|------------|------------|------------|-------|---------------|
| | | Production | Transmission | Distribution | Intangible | General | Common | Total | |
| 1 | December | 2021 | - | 2,300,529,800 | - | 48,296,008 | 85,685,128 | - | 2,434,510,936 |
| 2 | January | 2022 | - | 2,326,875,712 | - | 51,799,099 | 85,712,830 | - | 2,464,387,641 |
| 3 | February | 2022 | - | 2,330,733,698 | - | 52,127,765 | 85,719,797 | - | 2,468,581,260 |
| 4 | March | 2022 | - | 2,341,158,428 | - | 53,159,046 | 85,720,388 | - | 2,480,037,862 |
| 5 | April | 2022 | - | 2,362,829,183 | - | 55,354,711 | 85,983,184 | - | 2,504,167,078 |
| 6 | May | 2022 | - | 2,379,362,589 | - | 56,306,476 | 85,983,092 | - | 2,521,652,158 |
| 7 | June | 2022 | - | 2,404,441,923 | - | 57,954,632 | 85,982,999 | - | 2,548,379,554 |
| 8 | July | 2022 | - | 2,407,927,591 | - | 60,119,299 | 85,982,899 | - | 2,554,029,789 |
| 9 | August | 2022 | - | 2,428,072,047 | - | 61,227,043 | 85,985,816 | - | 2,575,284,906 |
| 10 | September | 2022 | - | 2,443,767,487 | - | 75,631,776 | 85,992,123 | - | 2,605,391,386 |
| 11 | October | 2022 | - | 2,470,502,950 | - | 76,847,875 | 85,995,807 | - | 2,633,346,632 |
| 12 | November | 2022 | - | 2,480,577,361 | - | 77,208,335 | 87,952,837 | - | 2,645,738,534 |
| 13 | December | 2022 | - | 2,565,271,201 | - | 81,352,760 | 87,952,753 | - | 2,734,576,714 |
| 14 | 13-month Average | [A] [C] | - | 2,403,234,613 | - | 62,106,525 | 86,203,820 | - | 2,551,544,958 |

| | | [B] | 205.46.g | 207.58.g | 207.75.g | 205.5.g | 207.99.g | 356.1 | |
|----|------------------|------|------------|---------------|--------------|------------|------------|--------|---------------|
| | | | Production | Transmission | Distribution | Intangible | General | Common | Total |
| 15 | December | 2021 | - | 2,300,541,454 | - | 48,296,008 | 85,685,128 | - | 2,434,522,591 |
| 16 | January | 2022 | - | 2,326,887,366 | - | 51,799,099 | 85,712,830 | - | 2,464,399,296 |
| 17 | February | 2022 | - | 2,330,745,352 | - | 52,127,765 | 85,719,797 | - | 2,468,592,915 |
| 18 | March | 2022 | - | 2,341,170,082 | - | 53,159,046 | 85,720,388 | - | 2,480,049,517 |
| 19 | April | 2022 | - | 2,362,840,837 | - | 55,354,711 | 85,983,184 | - | 2,504,178,732 |
| 20 | May | 2022 | - | 2,379,374,244 | - | 56,306,476 | 85,983,092 | - | 2,521,663,812 |
| 21 | June | 2022 | - | 2,404,453,578 | - | 57,954,632 | 85,982,999 | - | 2,548,391,209 |
| 22 | July | 2022 | - | 2,407,939,245 | - | 60,119,299 | 85,982,899 | - | 2,554,041,443 |
| 23 | August | 2022 | - | 2,428,083,701 | - | 61,227,043 | 85,985,816 | - | 2,575,296,560 |
| 24 | September | 2022 | - | 2,443,779,141 | - | 75,631,776 | 85,992,123 | - | 2,605,403,041 |
| 25 | October | 2022 | - | 2,470,514,605 | - | 76,847,875 | 85,995,807 | - | 2,633,358,286 |
| 26 | November | 2022 | - | 2,480,589,016 | - | 77,208,335 | 87,952,837 | - | 2,645,750,188 |
| 27 | December | 2022 | - | 2,565,282,856 | - | 81,352,760 | 87,952,753 | - | 2,734,588,369 |
| 28 | 13-month Average | | - | 2,403,246,268 | - | 62,106,525 | 86,203,820 | - | 2,551,556,612 |

| 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 | 2021 | - | 11,654 | - | - | - | - |
| 30 | January | 2022 | - | 11,654 | - | - | - | - |
| 31 | February | 2022 | - | 11,654 | - | - | - | - |
| 32 | March | 2022 | - | 11,654 | - | - | - | - |
| 33 | April | 2022 | - | 11,654 | - | - | - | - |
| 34 | May | 2022 | - | 11,654 | - | - | - | - |
| 35 | June | 2022 | - | 11,654 | - | - | - | - |
| 36 | July | 2022 | - | 11,654 | - | - | - | - |
| 37 | August | 2022 | - | 11,654 | - | - | - | - |
| 38 | September | 2022 | - | 11,654 | - | - | - | - |
| 39 | October | 2022 | - | 11,654 | - | - | - | - |
| 40 | November | 2022 | - | 11,654 | - | - | - | - |
| 41 | December | 2022 | - | 11,654 | - | - | - | - |
| 42 | 13-month Average | | - | 11,654 | - | - | - | - |

Notes:

[A] Included on Attachment H-28A, page 2, lines 1-6, Col. 3

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

[C] Balance excludes Asset Retirements Costs

[D] Met-Ed retained 34.5kV lines

Accumulated Depreciation Calculation

| | | | [1] | [2] | [3] | [4] | [5] | [6] | [7] |
|----|-------------------------|----------------|------------|--------------------|--------------|-------------------|-------------------|--------|-----------------------|
| | | | Production | Transmission | Distribution | Intangible | General | Common | Total |
| 1 | December | 2021 | - | 341,469,352 | - | 11,344,495 | 13,154,765 | - | 365,968,612 |
| 2 | January | 2022 | - | 341,770,454 | - | 11,935,118 | 13,391,519 | - | 367,097,091 |
| 3 | February | 2022 | - | 343,312,254 | - | 12,553,916 | 13,629,768 | - | 369,495,937 |
| 4 | March | 2022 | - | 343,744,591 | - | 13,180,811 | 13,868,475 | - | 370,793,878 |
| 5 | April | 2022 | - | 343,157,908 | - | 13,826,920 | 14,090,645 | - | 371,075,473 |
| 6 | May | 2022 | - | 343,555,108 | - | 14,491,769 | 14,329,792 | - | 372,376,670 |
| 7 | June | 2022 | - | 344,536,961 | - | 15,172,099 | 14,568,939 | - | 374,277,999 |
| 8 | July | 2022 | - | 347,800,819 | - | 15,875,131 | 14,808,086 | - | 378,484,036 |
| 9 | August | 2022 | - | 349,496,059 | - | 16,597,647 | 15,047,065 | - | 381,140,771 |
| 10 | September | 2022 | - | 351,188,746 | - | 17,374,810 | 15,285,900 | - | 383,849,456 |
| 11 | October | 2022 | - | 351,845,213 | - | 18,276,263 | 15,524,983 | - | 385,646,459 |
| 12 | November | 2022 | - | 353,556,493 | - | 19,187,103 | 15,640,884 | - | 388,384,480 |
| 13 | December | 2022 | - | 351,331,743 | - | 20,124,639 | 15,883,178 | - | 387,339,559 |
| 14 | 13-month Average | [A] [C] | - | 346,674,285 | - | 15,380,055 | 14,555,692 | - | 376,610,032.34 |

| | | | 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 | 2021 | | 341,478,021 | | 11,344,495 | 13,154,765 | | 365,977,282 |
| 16 | January | 2022 | | 341,779,142 | | 11,935,118 | 13,391,519 | | 367,105,779 |
| 17 | February | 2022 | | 343,320,961 | | 12,553,916 | 13,629,768 | | 369,504,644 |
| 18 | March | 2022 | | 343,753,318 | | 13,180,811 | 13,868,475 | | 370,802,604 |
| 19 | April | 2022 | | 343,166,654 | | 13,826,920 | 14,090,645 | | 371,084,219 |
| 20 | May | 2022 | | 343,563,873 | | 14,491,769 | 14,329,792 | | 372,385,434 |
| 21 | June | 2022 | | 344,545,744 | | 15,172,099 | 14,568,939 | | 374,286,782 |
| 22 | July | 2022 | | 347,809,621 | | 15,875,131 | 14,808,086 | | 378,492,838 |
| 23 | August | 2022 | | 349,504,881 | | 16,597,647 | 15,047,065 | | 381,149,592 |
| 24 | September | 2022 | | 351,197,587 | | 17,374,810 | 15,285,900 | | 383,858,297 |
| 25 | October | 2022 | | 351,854,072 | | 18,276,263 | 15,524,983 | | 385,655,318 |
| 26 | November | 2022 | | 353,565,371 | | 19,187,103 | 15,640,884 | | 388,393,358 |
| 27 | December | 2022 | | 351,340,640 | | 20,124,639 | 15,883,178 | | 387,348,457 |
| 28 | 13-month Average | | - | 346,683,068 | - | 15,380,055 | 14,555,692 | - | 376,618,816 |

Reserve for Depreciation of Asset Retirement Costs

| | | | Production | Transmission | Distribution | Intangible | General | Common |
|----|-------------------------|------|-----------------|--------------|--------------|------------|---------|--------|
| | | [B] | Company Records | | | | | |
| 29 | December | 2021 | | 8,669 | | | | |
| 30 | January | 2022 | | 8,688 | | | | |
| 31 | February | 2022 | | 8,707 | | | | |
| 32 | March | 2022 | | 8,726 | | | | |
| 33 | April | 2022 | | 8,745 | | | | |
| 34 | May | 2022 | | 8,764 | | | | |
| 35 | June | 2022 | | 8,783 | | | | |
| 36 | July | 2022 | | 8,802 | | | | |
| 37 | August | 2022 | | 8,821 | | | | |
| 38 | September | 2022 | | 8,840 | | | | |
| 39 | October | 2022 | | 8,859 | | | | |
| 40 | November | 2022 | | 8,878 | | | | |
| 41 | December | 2022 | | 8,897 | | | | |
| 42 | 13-month Average | | | 8,783 | - | - | - | - |

Notes:

- [A] Included on Attachment H-28A, 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

ADIT Calculation

| | [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 |
| | | [C] | [D] | [E] | [F] | |
| 1 December 31 2021 | - | (380,473,282) | (2,949,178) | 11,124,950 | - | (372,297,510) |
| 2 December 31 2022 | - | (393,131,776) | (2,836,375) | 10,764,461 | - | (385,203,690) |
| 3 Begin/End Average [A] | - | (386,802,529) | (2,892,776) | 10,944,705 | - | (378,750,600) |

| | | Acct. No. 281 | Acct. No. 282 | Acct. No. 283 | Acct. No. 190 | Acct. No. 255 | Total |
|---------------------|-----|--|---------------|---------------|---------------|---------------|-------------|
| | | ADIT Total Transmission-related only, including Plant & Labor Related Transmission ADITs (prior to adjustments from notes below) | | | | | |
| | [B] | 273.8.k | 275.2.k | 277.9.k | 234.8.c | 267.h | |
| 4 December 31 2021 | | | 318,480,306 | (18,360,823) | 16,805,335 | 2,030,415 | 318,955,233 |
| 5 December 31 2022 | | | 354,978,164 | (17,290,811) | 15,643,072 | 1,930,730 | 355,261,155 |
| 6 Begin/End Average | | - | 336,729,235 | (17,825,817) | 16,224,204 | 1,980,572 | 337,108,194 |

Notes:

[A] Beginning/Ending Average with adjustments for FAS143, FAS106, FAS109, CIACs and normalization to populate Appendix H-28A, page 2, lines 19-23, col. 3 for accounts 281, 282, 283, 190, and 255, respectively

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

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

| | FAS 143 - ARO | FAS 106 | FAS 109 | CIAC | Other: [H] | Other: [H] | Normalization [G] |
|------|---------------|-------------|--------------|------|------------|------------|-------------------|
| 2021 | - | (7,181,945) | (54,811,031) | - | - | - | - |
| 2022 | - | (6,956,319) | (51,185,262) | - | - | - | 19,987,969 |

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

| | FAS 143 - ARO | FAS 106 | FAS 109 | CIAC | Other: [H] | Other: [H] | Normalization [G] |
|------|---------------|---------|--------------|------|------------|------------|-------------------|
| 2021 | - | - | (21,310,001) | - | - | - | - |
| 2022 | - | - | (19,949,068) | - | - | - | (178,118) |

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

| | FAS 143 - ARO | FAS 106 | FAS 109 | CIAC | Other: [H] | Other: [H] | Normalization [G] |
|------|---------------|---------|-----------|-----------|------------|------------|-------------------|
| 2021 | - | - | (819,179) | 6,499,565 | - | - | - |
| 2022 | - | - | (602,362) | 6,050,192 | - | - | (569,218) |

[F] See Attachment H-28A, 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).

[G] Taken from Attachment 5a, page 2, 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.

ADIT Normalization Calculation

| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] |
|--|---|------------------|-----------------------------------|------------------|-----------------------------------|------------------|--------------------------------|------------------|
| | 2022 Quarterly Activity and Balances | | | | | | | |
| Beginning 190 (including adjustments) | Q1 Activity | Ending Q1 | Q2 Activity | Ending Q2 | Q3 Activity | Ending Q3 | Q4 Activity | Ending Q4 |
| 11,124,950 | (236,876) | 10,888,074 | (245,028) | 10,643,046 | (221,986) | 10,421,059 | (225,817) | 10,195,243 |
| Beginning 190 (including adjustments) 11,124,950 | Pro-rated Q1 (179,117) | | Pro-rated Q2 (124,192) | | Pro-rated Q3 (56,561) | | Pro-rated Q4 (619) | |
| Beginning 282 (including adjustments) | Q1 Activity | Ending Q1 | Q2 Activity | Ending Q2 | Q3 Activity | Ending Q3 | Q4 Activity | Ending Q4 |
| 380,473,282 | 8,317,837 | 388,791,119 | 8,604,121 | 397,395,241 | 7,795,005 | 405,190,246 | 7,929,500 | 413,119,745 |
| Beginning 282 (including adjustments) 380,473,282 | Pro-rated Q1 6,289,652 | | Pro-rated Q2 4,360,993 | | Pro-rated Q3 1,986,125 | | Pro-rated Q4 21,725 | |
| Beginning 283 (including adjustments) | Q1 Activity | Ending Q1 | Q2 Activity | Ending Q2 | Q3 Activity | Ending Q3 | Q4 Activity | Ending Q4 |
| 2,949,178 | (74,122) | 2,875,055 | (76,673) | 2,798,382 | (69,463) | 2,728,919 | (70,662) | 2,658,257 |
| Beginning 283 (including adjustments) 2,949,178 | Pro-rated Q1 (56,049) | | Pro-rated Q2 (38,862) | | Pro-rated Q3 (17,699) | | Pro-rated Q4 (194) | |

ADIT Normalization Calculation

| | [1] | [2] | [3] | [4] | [5] |
|-------------------------------|---|--|---|--|--|
| 2022 Activity | FERC Form 1 - Year-End (sourced from Attachment 5, page 1, line 5) | Prorated year-end less FERC Form 1 Year-end | Sum of FAS143, FAS106, FAS109, CIAC and Other from Attachment 5, page 1, notes | Total Normalization to Attachment 5 (col. 2 - col. 3) | Ending Balance for formula rate (col. 1 - col. 3. - col. 4) |
| <hr/> | | | | | |
| Pro-rated Total (360,489) | Pro-rated Ending 190 10,764,461 | 15,643,072 | 4,878,612 | 5,447,830 | (569,218) 10,764,461 |
| <hr/> | | | | | |
| Pro-rated Total 12,658,494 | Pro-rated Ending 282 393,131,776 | 354,978,164 | (38,153,612) | (58,141,581) | 19,987,969 393,131,776 |
| <hr/> | | | | | |
| Pro-rated Total (112,803) | Pro-rated Ending 283 2,836,375 | (17,290,811) | (20,127,186) | (19,949,068) | (178,118) 2,836,375 |

ADIT Detail

| <u>COLUMN A</u> | <u>COLUMN B</u> | <u>COLUMN C</u> | <u>COLUMN D</u> |
|----------------------------|----------------------------------|----------------------------------|---------------------------|
| | BALANCE AS <u>OF 12-31-21</u> | BALANCE AS <u>OF 12-31-22</u> | AVERAGE <u>BALANCE</u> |
| ACCOUNT 255: | | | |
| Investment Tax Credit | 2,030,415 | 1,930,730 | 1,980,572 |
| 1 TOTAL ACCOUNT 255 | <u>2,030,415</u> | <u>1,930,730</u> | |
| ACCOUNT 282: | | | |
| 263A Capitalized Overheads | 20,624,065 | 19,805,645 | 20,214,855 |
| Accelarated Depreciation | 281,970,873 | 308,747,098 | 295,358,985 |
| AFUDC | 4,702,679 | 5,567,180 | 5,134,930 |
| AFUDC Equity | 9,804,003 | 11,380,300 | 10,592,151 |
| Capitalized Benefits | 5,001,217 | 4,828,057 | 4,914,637 |
| Capitalized Tree Trimming | 5,405,329 | 5,637,699 | 5,521,514 |
| Casualty Loss | (379,691) | (947,933) | (663,812) |
| OPEBs | (7,181,945) | (6,956,319) | (7,069,132) |
| Other | (3,700,659) | (3,937,497) | (3,819,078) |
| Repairs | 66,849,469 | 73,419,496 | 70,134,482 |
| FAS109 Related to Property | (64,615,035) | (62,565,562) | (63,590,298) |
| 2 TOTAL ACCOUNT 282 | <u>318,480,306</u> | <u>354,978,164</u> | |

ADIT Detail

| <u>COLUMN A</u> | <u>COLUMN B</u> | <u>COLUMN C</u> | <u>COLUMN D</u> |
|---|----------------------------------|----------------------------------|---------------------------|
| | BALANCE AS <u>OF 12-31-21</u> | BALANCE AS <u>OF 12-31-22</u> | AVERAGE <u>BALANCE</u> |
| ACCOUNT 283: | | | |
| AFUDC Equity Flow Thru (Gross up) | 3,983,499 | 4,623,969 | 4,303,734 |
| Property FAS109 | (25,439,708) | (24,715,388) | (25,077,548) |
| Vegetation Management - FERC Adjustment | 512,613 | 340,056 | 426,334 |
| State Income Tax Deductible | 193,099 | 193,099 | 193,099 |
| Deferred Charge-EIB | 109,757 | 163,174 | 136,465 |
| FAS 109 Gross-up on Non-property Items | 146,208 | 142,351 | 144,279 |
| Lease ROU Asset & Liability | 2,133,709 | 1,961,928 | 2,047,818 |
| 3 TOTAL ACCOUNT 283 | <u>(18,360,823)</u> | <u>(17,290,811)</u> | |

ADIT Detail

For the 12 months ended 12/31/2022

COLUMN ACOLUMN BCOLUMN CCOLUMN D

BALANCE AS

BALANCE AS AVERAGE

OF 12-31-21OF 12-31-22

BALANCE

ACCOUNT 190:

| | | | |
|-------------------------------------|-------------|-------------|-------------|
| Capitalized Interest | 4,911,228 | 5,777,456 | 5,344,342 |
| Contribution in Aid of Construction | 6,499,565 | 6,050,192 | 6,274,878 |
| Federal Long Term - NOL | 311,492 | 311,492 | 311,492 |
| Investment Tax Credit | 824,985 | 784,482 | 804,733 |
| PJM Payable | 1,044,154 | (0) | 522,077 |
| NOL Deferred Tax Asset - LT PA | 5,217,915 | 4,456,642 | 4,837,279 |
| FAS109 Related to Property | (2,004,003) | (1,737,191) | (1,870,597) |

4 TOTAL ACCOUNT 190

16,805,335

15,643,072

16,224,204

1 **Calculation of PBOP Expenses**

2 **MAIT**

| | <u>Amount</u> | <u>Source</u> |
|--|----------------------|--|
| 3 Total FirstEnergy PBOP expenses | (108,686,300) | FirstEnergy 2015 Actuarial Study |
| 4 Labor dollars (FirstEnergy) | 2,024,261,894 | FirstEnergy 2015 Actual: Company Records |
| 5 cost per labor dollar (line 3 / line 4) | -\$0.0537 | |
| 6 labor (labor not capitalized) current year | 26,064,479 | MAIT Labor: Company Records |
| 7 PBOP Expense for current year (line 5 * line 6) | -\$1,399,449 | |
| 8 PBOP expense in Account 926 for current year | (562,331) | MAIT Account 926: Company Records |
| 9 PBOP Adjustment for Attachment H-28A, page 3, line 9 (line 7 - line 8) | (837,118) | |

10 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] | Dec 31, 2022 |
|-----------|---|-------|------------------|
| 1 | Payroll Taxes | | |
| 1a | FICA | 263.i | 612,332 |
| 1b | | 263.i | - |
| 1c | | 263.i | - |
| 1z | Payroll Taxes Total | | 612,332 |
| 2 | Highway and Vehicle Taxes | | |
| 2a | | 263.i | - |
| 2z | Highway and Vehicle Taxes | | - |
| 3 | Property Taxes | | |
| 3a | Property Tax | 263.i | 111,618 |
| 3b | | | - |
| 3c | | | - |
| 3z | Property Taxes | | 111,618 |
| 4 | Gross Receipts Tax | | |
| 4a | | 263.i | - |
| 4z | Gross Receipts Tax | | - |
| 5 | Other Taxes | | |
| 5a | | 263.i | - |
| 5b | | 263.i | - |
| 5c | | | - |
| 5z | Other Taxes | | - |
| 6z | Payments in lieu of taxes | | |
| 7 | Total other than income taxes (sum lines 1z, 2z, 3z, 4z, 5z, 6z) [tie to 114.14c] | | \$723,950 |

Notes:

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

Capital Structure Calculation

For the 12 months:

| | | [1] | [2] | [3] | [4] | [5] | [6] | [7] |
|----|------------------|------------------------|-----------------|---------------|-------------|-------------|-----------------------------|----------------|
| | | Proprietary Capital | Preferred Stock | Account 216.1 | Account 219 | Goodwill | Common Stock | Long Term Debt |
| | [A] | 112.16.c | 112.3.d | 112.12.c | 112.15.c | 233.5.f | (1) - (2) - (3) - (4) - (5) | 112.24.c |
| 1 | December 2021 | 1,464,138,302 | | | | 223,591,970 | 1,240,546,332 | 863,026,653 |
| 2 | January 2022 | 1,474,181,764 | | | | 223,591,970 | 1,250,589,794 | 862,856,347 |
| 3 | February 2022 | 1,484,324,316 | | | | 223,591,970 | 1,260,732,346 | 862,686,042 |
| 4 | March 2022 | 1,494,807,281 | | | | 223,591,970 | 1,271,215,311 | 862,515,736 |
| 5 | April 2022 | 1,505,688,711 | | | | 223,591,970 | 1,282,096,741 | 862,345,430 |
| 6 | May 2022 | 1,516,678,519 | | | | 223,591,970 | 1,293,086,549 | 862,175,124 |
| 7 | June 2022 | 1,527,957,982 | | | | 223,591,970 | 1,304,366,012 | 862,004,818 |
| 8 | July 2022 | 1,538,685,311 | | | | 223,591,970 | 1,315,093,341 | 961,834,512 |
| 9 | August 2022 | 1,549,813,318 | | | | 223,591,970 | 1,326,221,348 | 961,664,207 |
| 10 | September 2022 | 1,761,079,391 | | | | 223,591,970 | 1,537,487,421 | 961,493,901 |
| 11 | October 2022 | 1,772,363,951 | | | | 223,591,970 | 1,548,771,981 | 961,323,595 |
| 12 | November 2022 | 1,783,471,008 | | | | 223,591,970 | 1,559,879,038 | 961,153,289 |
| 13 | December 2022 | 1,664,131,614 | | | | 223,591,970 | 1,440,539,644 | 960,982,983 |
| 14 | 13-month Average | 1,579,793,959 | - | - | - | 223,591,970 | 1,356,201,989 | 908,158,664 |

Notes:

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

Stated Value Inputs

**Formula Rate Protocols
Section VIII.A**

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

MAIT's stated ROE is set to: 10.3%

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

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

Total FirstEnergy PBOP expenses (108,686,300)
Labor dollars (FirstEnergy) 2,024,261,894

3. Depreciation Rates

| FERC Account | <u>Depr %</u> |
|--------------|---------------|
| 352 | 1.28% |
| 353 | 2.05% |
| 354 | 1.39% |
| 355 | 2.32% |
| 356 | 2.68% |
| 356.1 | 1.27% |
| 358 | 2.52% |
| 359 | 0.87% |
| 390.1 | 2.90% |
| 390.2 | 1.24% |
| 391.1 | 0.63% |
| 391.2 | 18.82% |
| 392 | 4.84% |
| 393 | 0.01% |
| 394 | 4.62% |
| 395 | 0.00% |
| 396 | 0.47% |
| 397 | 1.80% |
| 398 | 0.32% |
| 303 | 14.29% |

4. Net Plant Allocator

If the Net Plant (NP) allocator becomes anything other than 1.000 (or 100%), MAIT must make a Section 205 filing to seek approval of any new depreciation or amortization rates applicable to production and/or distribution plant accounts.

5. Land Rights

If Land Rights (Account 350) are acquired by MAIT, it must make a Section 205 filing to establish the appropriate depreciation rate.

Debt Cost Calculation

| TABLE 1: Summary Cost of Long Term Debt | | | | | | | | | | | |
|---|--|-------------------|---|--|-------------------------------|---------------------------|---|--|---|--|-----------|
| CALCULATION OF COST OF DEBT | | | | | | | | | | | |
| YEAR ENDED | | 12/31/2022 | | | | | | | | | |
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | |
| | 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 ² (col. e. * col. F)/12 | Weighted Outstanding Ratios (col. g/col. g total) | Effective Cost Rate (Table 2, Col. ii) | Weighted Debt Cost at t = N (h) * (i) | |
| Long Term Debt Cost at Year End 12/31/2022 | | | | | | | | | | | |
| First Mortgage Bonds: | | | | | | | | | | | |
| (1) | 4.10%, Senior Unsecured Note | 5/10/2018 | 5/15/2028 | \$ 450,000,000 | \$ 445,906,699 | \$ 448,075,490 | 12 | \$ 448,075,490 | 49.45% | 4.21% | 2.08% |
| (2) | 3.60%, Senior Unsecured Note | 3/31/2020 | 4/1/2032 | \$ 125,000,000 | \$ 124,231,771 | \$ 124,407,882 | 12 | \$ 124,407,882 | 13.73% | 3.66% | 0.50% |
| (3) | 3.70%, Senior Unsecured Note | 3/31/2020 | 4/1/2035 | \$ 125,000,000 | \$ 124,231,771 | \$ 124,372,685 | 12 | \$ 124,372,685 | 13.73% | 3.75% | 0.52% |
| (4) | 4.10%, Senior Unsecured Note | 5/24/2021 | 5/15/2028 | \$ 150,000,000 | \$ 162,715,750 | \$ 159,791,327 | 12 | \$ 159,791,327 | 17.63% | 2.76% | 0.49% |
| (5) | 3.25%, Senior Unsecured Note - Planned | 7/1/2022 | 7/1/2032 | \$ 100,000,000 | \$ 99,000,000 | \$ 99,050,096 | 6 | \$ 49,525,048 | 5.47% | 3.37% | 0.18% |
| Total | | | \$ 950,000,000 | | \$ 955,697,480 | | \$ 906,172,433 | 100.000% | | 3.77% | ** |

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 22, column 5 of formula rate Attachment H-28A.

| TABLE 2: Effective Cost Rates For Traditional Front-Loaded Debt Issuances: | | | | | | | | | | | | |
|---|--|-------------------|-----------------------|--------------------------------|---------------------|------------------------------|-------------------|---|---|-------------|--|--|
| YEAR ENDED | | 12/31/2022 | | | | | | | | | | |
| | (aa) | (bb) | (cc) | (dd) | (ee) | (ff) | (gg) | (hh) | (ii) | (jj) | (kk) | (ll) |
| | Issue Date | Maturity Date | Amount Issued | (Discount) Premium at Issuance | Issuance Expense | Loss/Gain on Reacquired Debt | Less Related ADIT | Net Proceeds (col. cc + col. dd + col. ee + col. ff) | Net Proceeds Ratio ((col. cc / col. hh)*100) | Coupon Rate | Annual Interest (col. cc * col. jj) | Effective Cost Rate* (Yield to Maturity at Issuance, t = 0) |
| Long Term Debt Issuances | | | | | | | | | | | | |
| (1) | 4.10%, Senior Unsecured Note | 5/10/2018 | 5/15/2028 | \$ 450,000,000 | \$ (112,500) | \$ 3,980,801 | - | xxx | \$ 445,906,699 | 99.0904 | \$ 18,450,000 | 4.21% |
| (2) | 3.60%, Senior Unsecured Note | 3/31/2020 | 4/1/2032 | \$ 125,000,000 | \$ - | \$ 768,229 | - | xxx | \$ 124,231,771 | 99.3854 | \$ 4,500,000 | 3.66% |
| (3) | 3.70%, Senior Unsecured Note | 3/31/2020 | 4/1/2035 | \$ 125,000,000 | \$ - | \$ 768,229 | - | xxx | \$ 124,231,771 | 99.3854 | \$ 4,625,000 | 3.75% |
| (4) | 4.10%, Senior Unsecured Note | 5/24/2021 | 5/15/2028 | \$ 150,000,000 | \$ 14,337,000 | \$ 1,621,250 | - | xxx | \$ 162,715,750 | 108.4772 | \$ 6,150,000 | 2.76% |
| (5) | 3.25%, Senior Unsecured Note - Planned | 7/1/2022 | 7/1/2032 | \$ 100,000,000 | \$ - | \$ 1,000,000 | - | xxx | \$ 99,000,000 | 99.0000 | \$ 3,250,000 | 3.37% |
| TOTALS | | | \$ 950,000,000 | 14,224,500 | \$ 8,138,509 | - | xxx | \$ 956,085,991 | | | \$ 36,975,000 | |

* 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-28A

| (1) | (2) | (3) | (4) |
|---|---|---|------------------|
| Line No. | Reference | Transmission | Allocator |
| 1 | Gross Transmission Plant - Total | Attach. H-28A, p. 2, line 2, col. 5 (Note A) | \$ 2,403,234,613 |
| 2 | Net Transmission Plant - Total | Attach. H-28A, p. 2, line 14, col. 5 (Note B) | \$ 2,056,560,328 |
| O&M EXPENSE | | | |
| 3 | Total O&M Allocated to Transmission | Attach. H-28A, p. 3, line 15, col. 5 | \$ 73,921,336 |
| 4 | Annual Allocation Factor for O&M | (line 3 divided by line 1, col. 3) | 3.075910% |
| GENERAL, INTANGIBLE, AND COMMON (G, I, & C) DEPRECIATION EXPENSE | | | |
| 5 | Total G, I, & C depreciation expense | Attach. H-28A, p. 3, lines 17 & 18, col. 5 | \$ 11,693,285 |
| 6 | Annual allocation factor for G, I, & C depreciation expense | (line 5 divided by line 1, col. 3) | 0.486564% |
| TAXES OTHER THAN INCOME TAXES | | | |
| 7 | Total Other Taxes | Attach. H-28A, p. 3, line 28, col. 5 | \$ 723,950 |
| 8 | Annual Allocation Factor for Other Taxes | (line 7 divided by line 1, col. 3) | 0.030124% |
| 9 | Annual Allocation Factor for Expense | Sum of line 4, 6, & 8 | 3.592599% |
| INCOME TAXES | | | |
| 10 | Total Income Taxes | Attach. H-28A, p. 3, line 39, col. 5 | \$ 44,016,386 |
| 11 | Annual Allocation Factor for Income Taxes | (line 10 divided by line 2, col. 3) | 2.140291% |
| RETURN | | | |
| 12 | Return on Rate Base | Attach. H-28A, p. 3, line 40, col. 5 | \$ 138,798,767 |
| 13 | Annual Allocation Factor for Return on Rate Base | (line 12 divided by line 2, col. 3) | 6.749073% |
| 14 | Annual Allocation Factor for Return | Sum of line 11 and 13 | 8.889365% |

Columns 5-9 (page 1) only applies with incentive ROE project(s) (Note F)

| (5) | (6) | (7) | (8) | (9) |
|---------------------|---|---|----------------|------------------|
| Line No. | Reference | Transmission | Allocator | |
| INCOME TAXES | | | | |
| 10b | Total Income Taxes | Attachment 2, line 33 | \$ 44,016,386 | |
| 11b | Annual Allocation Factor for Income Taxes | (line 10b divided by line 2, col. 3) | 2.140291% | 2.140291% |
| RETURN | | | | |
| 12b | Return on Rate Base | Attachment 2, line 22 | \$ 138,798,767 | |
| 13b | Annual Allocation Factor for Return on Rate Base | (line 12b divided by line 2, col. 3) | 6.749073% | 6.749073% |
| 14b | Annual Allocation Factor for Return | Sum of line 11b and 13b | | 8.889365% |
| 15 | Additional Annual Allocation Factor for Return | Line 14 b, col. 9 less line 14, col. 4 | | 0.00000% |

Transmission Enhancement Charge (TEC) Worksheet
To be completed in conjunction with Attachment H-28A

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | |
|----------|--|---------------------------------------|---------------------|--------------------------------------|-----------------------|-------------------|-------------------------------------|----------------------|------------------------------|----------------------------|---|----------------------------------|--------------------|--------------------------------------|
| 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 | Additional Incentive Annual Allocation Factor for Return (Note F) | Total Annual Revenue Requirement | True-up Adjustment | Net Revenue Requirement with True-up |
| | | | (Note C & H) | (Page 1, line 9) | (Col. 3 * Col. 4) | (Note D & H) | Page 1, line 14 | (Col. 6 * Col. 7) | (Note E) | (Sum Col. 5, 8, & 9) | (Col. 6 * Page 1, line 15, Col. 9) | (Sum Col. 10 & 11) | (Note G) | (Sum Col. 12 & 13) |
| 2a | Install 230kV series reactor and 2- 100MVAR PLC switched capacitors at Hunterstown | b0215 | \$ 12,637,431 | 3.592599% | \$454,012 | \$ 9,646,310 | 8.889365% | \$857,496 | \$ 193,353 | \$1,504,861 | - | \$1,504,861 | 655,654 | \$2,160,515 |
| 2b | Install 250 MVAR capacitor at Keystone 500 kV | b0549 | \$ 3,207,134 | 3.592599% | \$115,219 | \$ 2,700,540 | 8.889365% | \$240,061 | \$ 44,258 | \$399,539 | - | \$399,539 | 178,111 | \$577,650 |
| 2c | Install 25 MVAR capacitor at Saxton 115 kV substation | b0551 | \$ 1,380,393 | 3.592599% | \$49,592 | \$ 1,056,915 | 8.889365% | \$93,953 | \$ 18,940 | \$162,485 | - | \$162,485 | 72,534 | \$235,019 |
| 2d | Install 50 MVAR capacitor at Altoona 230 kV substation | b0552 | \$ 1,036,335 | 3.592599% | \$37,303 | \$ 900,731 | 8.889365% | \$80,069 | \$ 14,329 | \$131,701 | - | \$131,701 | 58,652 | \$190,354 |
| 2e | Install 50 MVAR capacitor at Raystown 230 kV substation | b0553 | \$ 927,947 | 3.592599% | \$33,337 | \$ 781,027 | 8.889365% | \$69,428 | \$ 12,806 | \$115,571 | - | \$115,571 | 51,522 | \$167,093 |
| 2f | Install 75 MVAR capacitor at East Towanda 230 kV substation | b0557 | \$ 2,177,814 | 3.592599% | \$78,240 | \$ 1,833,916 | 8.889365% | \$163,023 | \$ 29,867 | \$271,131 | - | \$271,131 | 120,665 | \$391,796 |
| 2g | Relocate the Erie South 345 kV line terminal | b1993 | \$ 10,675,225 | 3.592599% | \$383,518 | \$ 9,583,320 | 8.889365% | \$851,896 | \$ 147,069 | \$1,382,503 | - | \$1,382,503 | 612,933 | \$1,995,436 |
| | Convert Lewis Run-Farmers Valley to 230 kV using 1033.5 ACSR conductor. Project to be completed in conjunction with new Farmers Valley 345/230 kV transformation | b1994 | \$ 62,915,669 | 3.592599% | \$2,260,307 | \$ 59,234,867 | 8.889365% | \$5,265,603 | \$ 905,262 | \$8,431,173 | - | \$8,431,173 | (1,601,556) | \$6,829,617 |
| 2i | Portland-Kittatinny 230kV Terminal Upgrade | b0132.3 | \$ 130,995 | 3.592599% | \$4,706 | \$ 103,303 | 8.889365% | \$9,183 | \$ 2,685 | \$16,574 | - | \$16,574 | (10,391) | \$6,184 |
| 2j | South Lebanon 230/69 kv Bank 1 - Upgrade 69 kv Terminal Facilities | b1364 | \$ 87,275 | 3.592599% | \$3,135 | \$ 70,061 | 8.889365% | \$6,228 | \$ 1,789 | \$11,153 | - | \$11,153 | (6,973) | \$4,179 |
| 2k | Middletown Sub - 69 kv Capacitor Bank | b1362 | \$ 47,992 | 3.592599% | \$1,724 | \$ 40,908 | 8.889365% | \$3,636 | \$ 614 | \$5,975 | - | \$5,975 | (4,637) | \$1,338 |
| 2l | Germantown - 138kv Reactor Removal | b1816.4 | \$ - | 3.592599% | \$0 | \$ - | 8.889365% | \$0 | \$ - | \$0 | - | \$0 | (7,467) | -\$7,467 |
| | Germantown r p 138 115kV #1 Bk Xlmm + Upgrade 138kV 999L & 115kV 998L components RTEP b2688, b2688.1, b2688.2 | b2688.1 & b2688.2 | \$ 5,870,922 | 3.592599% | \$210,919 | \$ 5,359,050 | 8.889365% | \$476,385 | \$ 120,371 | \$807,675 | - | \$807,675 | (279,748) | \$527,928 |
| 2m | Loop the 2026 (TMI - Hosensack 500 kV) line in to the Lauschtown substation and upgrade relay at TMI 500 kV | b2006.1.1_DFAX_All ocaton | \$ 2,216,837 | 3.592599% | \$79,642 | \$ 1,938,740 | 8.889365% | \$172,342 | \$ 54,534 | \$306,518 | - | \$306,518 | 88,530 | \$395,048 |
| 2n | Loop the 2026 (TMI - Hosensack 500 kV) line in to the Lauschtown substation and upgrade relay at TMI 500 kV | b2006.1.1_Load_Ratio_Share_Allocation | \$ 2,216,837 | 3.592599% | \$79,642 | \$ 1,938,740 | 8.889365% | \$172,342 | \$ 54,534 | \$306,518 | - | \$306,518 | 49,140 | \$355,657 |
| 2o | Install 2nd Hunterstown 230/115 kV transformer | b2452 | \$ 6,030,177 | 3.592599% | \$216,640 | \$ 5,361,698 | 8.889365% | \$476,621 | \$ 132,655 | \$825,916 | - | \$825,916 | 335,100 | \$1,161,016 |
| 2p | Reconductor Hunterstown - Oxford 115 kV line | b2452.1 | \$ 2,721,723 | 3.592599% | \$97,781 | \$ 2,417,693 | 8.889365% | \$214,918 | \$ 59,878 | \$372,576 | - | \$372,576 | 170,877 | \$543,453 |
| 2q | Reconductor the North Meshoppen - Oxbow - Lackawanna 230 kV circuit and upgrade terminal equipment (PENELEC portion) | b2552.1 | \$ 97,862,842 | 3.592599% | \$3,515,819 | \$ 91,962,994 | 8.889365% | \$8,174,926 | \$ 2,349,143 | \$14,039,888 | - | \$14,039,888 | 12,518,460 | \$26,558,348 |
| 2r | Tie in new Rice substation to Conemaugh-Hunterstown 500 kV | b2743.2 | \$ 4,492,898 | 3.592599% | \$161,412 | \$ 4,476,948 | 8.889365% | \$397,972 | \$ 90,714 | \$650,098 | - | \$650,098 | (154,456) | \$495,643 |
| 2s | Upgrade terminal equipment at Conemaugh 500 kV, on the Conemaugh - H | b2743.3 | \$ 148,686 | 3.592599% | \$5,342 | \$ 147,797 | 8.889365% | \$13,136 | \$ 3,066 | \$21,546 | - | \$21,546 | (21,781) | -\$215 |
| 2u | Upgrade terminal equipment at Hunterstown 500 kV, on the Conemaugh - H | b2743.4 | \$ 59,245 | 3.592599% | \$2,128 | \$ 59,144 | 8.889365% | \$5,257 | \$ 987 | \$8,373 | - | \$8,373 | (7,232) | \$1,140 |
| 2v | Install a 120.75 kV 79.4 MVAR capacitor bank at Yorkana 115 kV | b3311 | \$ 127,183 | 3.592599% | \$4,569 | \$ 127,075 | 8.889365% | \$11,296 | \$ 1,412 | \$17,278 | - | \$17,278 | - | \$17,278 |
| 3 | Transmission Enhancement Credit taken to Attachment H-28A Page 1, Line 7 | | | | | | | | | | | 29,789,050.66 | | |
| 4 | Additional Incentive Revenue taken to Attachment H-28A Page 3, Line 42 | | | | | | | | | | | \$0.00 | | |

Notes

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-28A.
- B Net Transmission Plant is that identified on page 2 line 14 of Attachment H-28A.
- 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-28A, page 3, line 16.
- F Any actual ROE incentive must be approved by the Commission
- G True-up adjustment is calculated on the project true-up schedule, attachment 12, column j
- H Based on a 13-month average

TEC Worksheet Support
Net Plant Detail

| Line No. | Project Name | RTEP Project Number | Project Gross Plant (Note A) | Dec-21 | Jan-22 | Feb-22 | Mar-22 | Apr-22 | May-22 | Jun-22 | Jul-22 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 |
|----------|--|-------------------------|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 2a | Install 230kV series reactor and 2- 100MVAR PLC switched capacitors at Hunterstown | b0215 | \$ 12,637,431 | \$ 12,637,431 | \$ 12,637,431 | \$ 12,637,431 | \$ 12,637,431 | \$ 12,637,431 | \$ 12,637,431 | \$ 12,637,431 | \$ 12,637,431 | \$ 12,637,431 | \$ 12,637,431 | \$ 12,637,431 | \$ 12,637,431 | \$ 12,637,431 |
| 2b | Install 250 MVAR capacitor at Keystone 500 kV | b0549 | \$ 3,207,134 | \$ 3,207,134 | \$ 3,207,134 | \$ 3,207,134 | \$ 3,207,134 | \$ 3,207,134 | \$ 3,207,134 | \$ 3,207,134 | \$ 3,207,134 | \$ 3,207,134 | \$ 3,207,134 | \$ 3,207,134 | \$ 3,207,134 | \$ 3,207,134 |
| 2c | Install 25 MVAR capacitor at Saxton 115 kV substation | b0551 | \$ 1,380,393 | \$ 1,380,393 | \$ 1,380,393 | \$ 1,380,393 | \$ 1,380,393 | \$ 1,380,393 | \$ 1,380,393 | \$ 1,380,393 | \$ 1,380,393 | \$ 1,380,393 | \$ 1,380,393 | \$ 1,380,393 | \$ 1,380,393 | \$ 1,380,393 |
| 2d | Install 50 MVAR capacitor at Altoona 230 kV substation | b0552 | \$ 1,038,335 | \$ 1,038,335 | \$ 1,038,335 | \$ 1,038,335 | \$ 1,038,335 | \$ 1,038,335 | \$ 1,038,335 | \$ 1,038,335 | \$ 1,038,335 | \$ 1,038,335 | \$ 1,038,335 | \$ 1,038,335 | \$ 1,038,335 | \$ 1,038,335 |
| 2e | Install 50 MVAR capacitor at Raystown 230 kV substation | b0553 | \$ 927,947 | \$ 927,947 | \$ 927,947 | \$ 927,947 | \$ 927,947 | \$ 927,947 | \$ 927,947 | \$ 927,947 | \$ 927,947 | \$ 927,947 | \$ 927,947 | \$ 927,947 | \$ 927,947 | \$ 927,947 |
| 2f | Install 75 MVAR capacitor at East Towanda 230 kV substation | b0557 | \$ 2,177,814 | \$ 2,177,814 | \$ 2,177,814 | \$ 2,177,814 | \$ 2,177,814 | \$ 2,177,814 | \$ 2,177,814 | \$ 2,177,814 | \$ 2,177,814 | \$ 2,177,814 | \$ 2,177,814 | \$ 2,177,814 | \$ 2,177,814 | \$ 2,177,814 |
| 2g | Relocate the Erie South 345 kV line terminal | b1993 | \$ 10,675,225 | \$ 10,675,225 | \$ 10,675,225 | \$ 10,675,225 | \$ 10,675,225 | \$ 10,675,225 | \$ 10,675,225 | \$ 10,675,225 | \$ 10,675,225 | \$ 10,675,225 | \$ 10,675,225 | \$ 10,675,225 | \$ 10,675,225 | \$ 10,675,225 |
| 2h | Convert Lewis Run-Farmers Valley to 230 kV using 1033.5 ACSR conductor. Project to be completed in conjunction with new Farmers Valley 345/230 kV transformation | b1994 | \$ 62,915,669 | \$ 62,808,095 | \$ 63,529,213 | \$ 63,536,825 | \$ 62,795,032 | \$ 62,794,276 | \$ 62,794,276 | \$ 62,794,573 | \$ 62,810,929 | \$ 62,808,095 | \$ 62,808,095 | \$ 62,808,095 | \$ 62,808,095 | \$ 62,808,095 |
| 2i | Portland-Kittatinny 230kV Terminal Upgrade | b0132.3 | \$ 130,995 | \$ 130,995 | \$ 130,995 | \$ 130,995 | \$ 130,995 | \$ 130,995 | \$ 130,995 | \$ 130,995 | \$ 130,995 | \$ 130,995 | \$ 130,995 | \$ 130,995 | \$ 130,995 | \$ 130,995 |
| 2j | South Lebanon 230/69 kv Bank 1 - Upgrade 69 kv Terminal Facilities | b1364 | \$ 87,275 | \$ 87,275 | \$ 87,275 | \$ 87,275 | \$ 87,275 | \$ 87,275 | \$ 87,275 | \$ 87,275 | \$ 87,275 | \$ 87,275 | \$ 87,275 | \$ 87,275 | \$ 87,275 | \$ 87,275 |
| 2k | Middletown Sub - 69 kv Capacitor Bank | b1362 | \$ 47,992 | \$ 47,992 | \$ 47,992 | \$ 47,992 | \$ 47,992 | \$ 47,992 | \$ 47,992 | \$ 47,992 | \$ 47,992 | \$ 47,992 | \$ 47,992 | \$ 47,992 | \$ 47,992 | \$ 47,992 |
| 2l | Germanstown - 138kv Reactor Removal | b1816.4 | \$ - | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 2m | Germanstown r p 138 115kV #1 Bk Xfmr + Upgrade 138kV 999L & 115kV 998L components RTEP b2688, b2688.1, b2688.2 | b2688.1 & b2688.2 | \$ 5,870,922 | \$ 5,860,795 | \$ 5,928,043 | \$ 5,928,043 | \$ 5,860,076 | \$ 5,860,076 | \$ 5,860,115 | \$ 5,860,201 | \$ 5,860,657 | \$ 5,860,795 | \$ 5,860,795 | \$ 5,860,795 | \$ 5,860,795 | \$ 5,860,795 |
| 2n | Loop the 2026 (TMI - Hosensack 500 kV) line in to the Laushtown substation and upgrade relay at TMI 500 kV | b2006.1.1_DFAX_Allocat | \$ 2,216,837 | \$ 2,217,035 | \$ 2,215,749 | \$ 2,215,749 | \$ 2,217,035 | \$ 2,217,035 | \$ 2,217,035 | \$ 2,217,035 | \$ 2,217,035 | \$ 2,217,035 | \$ 2,217,035 | \$ 2,217,035 | \$ 2,217,035 | \$ 2,217,035 |
| 2o | Loop the 2026 (TMI - Hosensack 500 kV) line in to the Laushtown substation and upgrade relay at TMI 500 kV | b2006.1.1_Load_Ratio_Sl | \$ 2,216,837 | \$ 2,217,035 | \$ 2,215,749 | \$ 2,215,749 | \$ 2,217,035 | \$ 2,217,035 | \$ 2,217,035 | \$ 2,217,035 | \$ 2,217,035 | \$ 2,217,035 | \$ 2,217,035 | \$ 2,217,035 | \$ 2,217,035 | \$ 2,217,035 |
| 2p | Install 2nd Hunterstown 230/115 kV transformer | b2452 | \$ 6,030,177 | \$ 6,035,197 | \$ 6,023,255 | \$ 6,023,255 | \$ 6,023,255 | \$ 6,023,255 | \$ 6,023,255 | \$ 6,031,016 | \$ 6,033,835 | \$ 6,035,197 | \$ 6,035,197 | \$ 6,035,197 | \$ 6,035,197 | \$ 6,035,197 |
| 2q | Reconductor Hunterstown - Oxford 115 kV line | b2452.1 | \$ 2,721,723 | \$ 2,721,723 | \$ 2,721,723 | \$ 2,721,723 | \$ 2,721,723 | \$ 2,721,723 | \$ 2,721,723 | \$ 2,721,723 | \$ 2,721,723 | \$ 2,721,723 | \$ 2,721,723 | \$ 2,721,723 | \$ 2,721,723 | \$ 2,721,723 |
| 2r | Reconductor the North Meshoppen - Oxbow - Lackawanna 230 kV circuit and upgrade terminal equipment (PENELEC portion) | b2552.1 | \$ 97,862,842 | \$ 97,645,575 | \$ 98,139,508 | \$ 98,250,174 | \$ 98,154,653 | \$ 98,038,667 | \$ 98,043,846 | \$ 98,071,433 | \$ 97,645,211 | \$ 97,645,575 | \$ 97,645,575 | \$ 97,645,575 | \$ 97,645,575 | \$ 97,645,575 |
| 2s | Tie in new Rice substation to Conemaugh-Hunterstown 500 kV | b2743.2 | \$ 4,492,898 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 14,601,918 | \$ 14,601,918 | \$ 14,601,918 | \$ 14,601,918 |
| 2t | Upgrade terminal equipment at Conemaugh 500 kV: on the Conemaugh - Hunterstown 500 kV circuit | b2743.3 | \$ 148,686 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 276,132 | \$ 276,132 | \$ 276,132 | \$ 276,132 | \$ 276,132 | \$ 276,132 | \$ 276,132 |
| 2u | Upgrade terminal equipment at Hunterstown 500 kV: on the Conemaugh - Hunterstown 500 kV circuit | b2743.4 | \$ 59,245 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 385,091 | \$ 385,091 |
| 2v | Install a 120.75 kV 79.4 MVAR capacitor bank at Yorkana 115 kV | b3311 | \$ 127,183 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 1,653,383 |

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

TEC Worksheet Support
Net Plant Detail

Attachment H-28A, Attachment 11a
page 2 of 2
For the 12 months ended 12/31/2022

| Accumulated Depreciation (Note B) | Dec-21 (Note D) | Jan-22 (Note D) | Feb-22 (Note D) | Mar-22 (Note D) | Apr-22 (Note D) | May-22 (Note D) | Jun-22 (Note D) | Jul-22 (Note D) | Aug-22 (Note D) | Sep-22 (Note D) | Oct-22 (Note D) | Nov-22 (Note D) | Dec-22 (Note D) | Project Net Plant (Note B & C) |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------------------|
| \$2,991,122 | \$2,894,445 | \$2,910,558 | \$2,926,671 | \$2,942,784 | \$2,958,896 | \$2,975,009 | \$2,991,122 | \$3,007,234 | \$3,023,347 | \$3,039,460 | \$3,055,573 | \$3,071,685 | \$3,087,798 | \$9,646,310 |
| \$506,594 | \$484,465 | \$488,153 | \$491,842 | \$495,530 | \$499,218 | \$502,906 | \$506,594 | \$510,283 | \$513,971 | \$517,659 | \$521,347 | \$525,035 | \$528,724 | \$2,700,540 |
| \$323,478 | \$314,008 | \$315,586 | \$317,165 | \$318,743 | \$320,321 | \$321,900 | \$323,478 | \$325,056 | \$326,635 | \$328,213 | \$329,791 | \$331,369 | \$332,948 | \$1,056,915 |
| \$137,604 | \$130,439 | \$131,633 | \$132,827 | \$134,021 | \$135,215 | \$136,410 | \$137,604 | \$138,798 | \$139,992 | \$141,186 | \$142,380 | \$143,574 | \$144,768 | \$900,731 |
| \$146,920 | \$140,517 | \$141,584 | \$142,651 | \$143,718 | \$144,785 | \$145,852 | \$146,920 | \$147,987 | \$149,054 | \$150,121 | \$151,188 | \$152,255 | \$153,322 | \$781,027 |
| \$343,899 | \$328,965 | \$331,454 | \$333,943 | \$336,432 | \$338,921 | \$341,410 | \$343,899 | \$346,387 | \$348,876 | \$351,365 | \$353,854 | \$356,343 | \$358,832 | \$1,833,916 |
| \$1,091,905 | \$1,018,360 | \$1,030,618 | \$1,042,875 | \$1,055,133 | \$1,067,390 | \$1,079,648 | \$1,091,905 | \$1,104,162 | \$1,116,420 | \$1,128,677 | \$1,140,935 | \$1,153,192 | \$1,165,450 | \$9,583,320 |
| \$3,680,802 | \$3,227,577 | \$3,303,308 | \$3,379,476 | \$3,455,204 | \$3,530,487 | \$3,605,769 | \$3,681,051 | \$3,756,344 | \$3,831,644 | \$3,906,943 | \$3,982,242 | \$4,057,540 | \$4,132,839 | \$59,234,867 |
| \$27,693 | \$26,350 | \$26,574 | \$26,797 | \$27,021 | \$27,245 | \$27,469 | \$27,693 | \$27,916 | \$28,140 | \$28,364 | \$28,588 | \$28,811 | \$29,035 | \$103,303 |
| \$17,214 | \$16,319 | \$16,468 | \$16,618 | \$16,767 | \$16,916 | \$17,065 | \$17,214 | \$17,363 | \$17,512 | \$17,661 | \$17,810 | \$17,959 | \$18,108 | \$70,061 |
| \$7,084 | \$6,777 | \$6,828 | \$6,879 | \$6,930 | \$6,982 | \$7,033 | \$7,084 | \$7,135 | \$7,186 | \$7,238 | \$7,289 | \$7,340 | \$7,391 | \$40,908 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$511,872 | \$451,608 | \$461,677 | \$471,804 | \$481,873 | \$491,884 | \$501,895 | \$511,906 | \$521,918 | \$531,930 | \$541,942 | \$551,954 | \$561,967 | \$571,979 | \$5,359,050 |
| \$278,097 | \$250,832 | \$255,376 | \$259,918 | \$264,462 | \$269,007 | \$273,552 | \$278,097 | \$282,642 | \$287,186 | \$291,731 | \$296,276 | \$300,821 | \$305,366 | \$1,938,740 |
| \$278,097 | \$250,832 | \$255,376 | \$259,918 | \$264,462 | \$269,007 | \$273,552 | \$278,097 | \$282,642 | \$287,186 | \$291,731 | \$296,276 | \$300,821 | \$305,366 | \$1,938,740 |
| \$668,479 | \$602,177 | \$613,231 | \$624,273 | \$635,316 | \$646,359 | \$657,401 | \$668,451 | \$679,511 | \$690,574 | \$701,638 | \$712,703 | \$723,767 | \$734,832 | \$5,361,698 |
| \$304,030 | \$274,091 | \$279,081 | \$284,071 | \$289,061 | \$294,050 | \$299,040 | \$304,030 | \$309,020 | \$314,010 | \$318,999 | \$323,989 | \$328,979 | \$333,969 | \$2,417,693 |
| \$5,899,848 | \$4,724,107 | \$4,919,893 | \$5,116,282 | \$5,312,687 | \$5,508,880 | \$5,704,963 | \$5,901,078 | \$6,096,795 | \$6,292,086 | \$6,487,377 | \$6,682,668 | \$6,877,959 | \$7,073,250 | \$91,962,994 |
| \$15,950 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$12,959 | \$38,878 | \$64,796 | \$90,714 | \$4,476,948 |
| \$889 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$236 | \$708 | \$1,179 | \$1,651 | \$2,123 | \$2,594 | \$3,066 | \$147,797 |
| \$101 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$329 | \$987 | \$59,144 |
| \$109 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,412 | \$127,075 |

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 Appendix D | 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) |
| | | | | Projected Attachment 11 p 2 of 2, col. 14 | Col d, line 2 / Col. d, line 3 | Col c, line 1 * Col e | Actual Attachment 11 p 2 of 2, col. 14 | Col. f - Col. G | Col. H line 2x / Col. H line 3 * Col. J line 4 | Col. h + Col. i |
| 1 | [A] Actual RTEP Credit Revenues for true-up year | | 15,935,929 | | | | | | | |
| 2a | Install 230Kv series reactor and 2- 100MVAR PLC switched capacitors at | b0215 | | \$1,350,447 | 0.06 | 1,021,497.41 | \$1,628,177 | (606,679) | (48,975) | (655,654) |
| 2b | Install 250 MVAR capacitor at Keystone 500 kV | b0549 | | \$350,150 | 0.02 | 264,858.25 | \$429,665 | (164,807) | (13,304) | (178,111) |
| 2c | Install 25 MVAR capacitor at Saxton 115 kV substation | b0551 | | \$143,377 | 0.01 | 108,452.55 | \$175,569 | (67,116) | (5,418) | (72,534) |
| 2d | Install 50 MVAR capacitor at Altoona 230 kV substation | b0552 | | \$115,214 | 0.01 | 87,149.78 | \$141,421 | (54,271) | (4,381) | (58,652) |
| 2e | Install 50 MVAR capacitor at Raystown 230 kV substation | b0553 | | \$101,288 | 0.00 | 76,615.49 | \$124,289 | (47,673) | (3,848) | (51,522) |
| 2f | Install 75 MVAR capacitor at East Towanda 230 kV substation | b0557 | | \$237,837 | 0.01 | 179,903.05 | \$291,555 | (111,652) | (9,013) | (120,665) |
| 2g | Relocate the Erie South 345 kV line terminal | b1993 | | \$1,205,508 | 0.06 | 911,863.68 | \$1,479,013 | (567,149) | (45,784) | (612,933) |
| 2h | Convert Lewis Run-Farmers Valley to 230 kV using 1033.5 ACSR conduc | b1994 | | \$13,956,274 | 0.66 | 10,556,728.05 | \$9,074,802 | 1,481,926 | 119,630 | 1,601,556 |
| 2i | Portland-Kittatinny 230kv Terminal Upgrade | b0132.3 | | \$36,465 | 0.00 | 27,582.78 | \$17,968 | 9,615 | 776 | 10,391 |
| 2j | South Lebanon 230/69 kv Bank 1 - Upgrade 69 kv Terminal Facilities | b1364 | | \$24,499 | 0.00 | 18,531.39 | \$12,079 | 6,453 | 521 | 6,973 |
| 2k | Middletown Sub - 69 kv Capacitor Bank | b1362 | | \$14,164 | 0.00 | 10,714.13 | \$6,424 | 4,290 | 346 | 4,637 |
| 2l | Germantown - 138kv Reactor Removal | b1816.4 | | \$9,255 | 0.00 | 7,000.52 | \$91 | 6,910 | 558 | 7,467 |
| 2m | Germantown r p 138 115kV #1 Bk Xfmr + Upgrade 138kV 999L & 115kV | b2688.1 & b2688.2 | | \$1,502,687 | 0.07 | 1,136,654.31 | \$877,803 | 258,851 | 20,896 | 279,748 |
| 2n | Loop the 2026 (TMI - Hosensack 500 kV) line in to the Lauschtown subst | 006.1.1_DFAX_Allocation | | \$329,649 | 0.02 | 249,351.08 | \$331,269 | (81,917) | (6,613) | (88,530) |
| 2o | Loop the 2026 (TMI - Hosensack 500 kV) line in to the Lauschtown subst. | 1_Load_Ratio_Share_Allocation | | \$377,834 | 0.02 | 285,799.21 | \$331,269 | (45,469) | (3,671) | (49,140) |
| 2p | Install 2nd Hunterstown 230/115 kV transformer | b2452 | | \$766,387 | 0.04 | 579,705.89 | \$889,775 | (310,069) | (25,031) | (335,100) |
| 2q | Reconductor Hunterstown - Oxford 115 kV line | b2452.1 | | \$322,278 | 0.02 | 243,775.37 | \$401,889 | (158,113) | (12,764) | (170,877) |
| 2r | Reconductor the North Meshoppen – Oxbow - Lackawanna 230 kV circuit and upgrade terminal equipment (PENELEC portion) | b2552.1 | | \$0 | - | - | \$11,583,377 | (11,583,377) | (935,083) | (12,518,460) |
| 2s | Tie in new Rice substation to Conemaugh-Hunterstown 500 kV Upgrade terminal equipment at Conemaugh 500 kV: on the Conemaugh - Hunterstown 500 kV circuit | b2743.2 | | \$188,942 | 0.01 | 142,918.40 | \$0 | 142,918 | 11,537 | 154,456 |
| 2t | Upgrade terminal equipment at Hunterstown 500 kV: on the Conemaugh - Hunterstown 500 kV circuit | b2743.3 | | \$26,619 | 0.00 | 20,135.37 | \$0 | 20,135 | 1,625 | 21,761 |
| 2u | Upgrade terminal equipment at Hunterstown 500 kV: on the Conemaugh - Hunterstown 500 kV circuit | b2743.4 | | \$8,847 | 0.00 | 6,692.14 | \$0 | 6,692 | 540 | 7,232 |
| 2v | Install a 120.75 kV 79.4 MVAR capacitor bank at Yorkana 115 kV | b3311 | | \$0 | - | - | \$0 | - | - | - |
| | | | | | - | - | | - | - | - |
| | | | | | - | - | | - | - | - |
| | | | | | - | - | | - | - | - |
| 3 | Subtotal | | | 21,067,720 | | | 27,796,433 | (11,860,504) | | (12,817,959) |
| 4 | Total Interest (Sourced from Attachment 13a, line 30) | | | | | | | | | (957,454) |

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 2020 Available June 1, 2021 | - | 2020 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 07, 2019 | = | True-up Adjustment - Over (Under) Recovery |
| \$222,114,152 | | \$237,340,381 | | \$15,226,229 |

| | 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] | | 0.3145% | | | | |

An over or under collection will be recovered prorata over 2018, held for 2019 and returned prorata over 2020

| <u>Calculation of Interest</u> | | | | <u>Monthly</u> | | | |
|---|----------------------------|-----------|-------------------|----------------|----|-----------|---------------------|
| 3 | January | Year 2020 | 1,268,852 | 0.3145% | 12 | (47,886) | (1,316,739) |
| 4 | February | Year 2020 | 1,268,852 | 0.3145% | 11 | (43,896) | (1,312,748) |
| 5 | March | Year 2020 | 1,268,852 | 0.3145% | 10 | (39,905) | (1,308,758) |
| 6 | April | Year 2020 | 1,268,852 | 0.3145% | 9 | (35,915) | (1,304,767) |
| 7 | May | Year 2020 | 1,268,852 | 0.3145% | 8 | (31,924) | (1,300,777) |
| 8 | June | Year 2020 | 1,268,852 | 0.3145% | 7 | (27,934) | (1,296,786) |
| 9 | July | Year 2020 | 1,268,852 | 0.3145% | 6 | (23,943) | (1,292,796) |
| 10 | August | Year 2020 | 1,268,852 | 0.3145% | 5 | (19,953) | (1,288,805) |
| 11 | September | Year 2020 | 1,268,852 | 0.3145% | 4 | (15,962) | (1,284,815) |
| 12 | October | Year 2020 | 1,268,852 | 0.3145% | 3 | (11,972) | (1,280,824) |
| 13 | November | Year 2020 | 1,268,852 | 0.3145% | 2 | (7,981) | (1,276,833) |
| 14 | December | Year 2020 | 1,268,852 | 0.3145% | 1 | (3,991) | (1,272,843) |
| | | | | | | (311,262) | (15,537,491) |
| | | | | <u>Annual</u> | | | |
| 15 | January through December | Year 2021 | (15,537,491) | 0.3145% | 12 | (586,385) | (16,123,876) |
| <u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u> | | | | <u>Monthly</u> | | | |
| 16 | January | Year 2022 | 16,123,876 | 0.3145% | | (50,710) | 1,371,282 |
| 17 | February | Year 2022 | 14,803,303 | 0.3145% | | (46,556) | 1,371,282 |
| 18 | March | Year 2022 | 13,478,578 | 0.3145% | | (42,390) | 1,371,282 |
| 19 | April | Year 2022 | 12,149,686 | 0.3145% | | (38,211) | 1,371,282 |
| 20 | May | Year 2022 | 10,816,614 | 0.3145% | | (34,018) | 1,371,282 |
| 21 | June | Year 2022 | 9,479,350 | 0.3145% | | (29,813) | 1,371,282 |
| 22 | July | Year 2022 | 8,137,881 | 0.3145% | | (25,594) | 1,371,282 |
| 23 | August | Year 2022 | 6,792,192 | 0.3145% | | (21,361) | 1,371,282 |
| 24 | September | Year 2022 | 5,442,272 | 0.3145% | | (17,116) | 1,371,282 |
| 25 | October | Year 2022 | 4,088,105 | 0.3145% | | (12,857) | 1,371,282 |
| 26 | November | Year 2022 | 2,729,680 | 0.3145% | | (8,585) | 1,371,282 |
| 27 | December | Year 2022 | 1,366,983 | 0.3145% | | (4,299) | 1,371,282 |
| | | | | | | (331,510) | |
| 28 | True-Up with Interest | | | | | \$ | 16,455,386 |
| 29 | Less Over (Under) Recovery | | | | | \$ | 15,226,229 |
| 30 | Total Interest | | | | | \$ | 1,229,157 |

[A] Interest rate equal to: (i) MAIT's actual short-term debt costs capped at the interest rate determined by 18 C.F.R. 35.19a; or (ii) the interest rate determined by 18 C.F.R. 35.19, if MAIT does not have short term debt

TEC Revenue Requirement True-up with Interest

| | | |
|---|---|--|
| TEC Reconciliation Revenue Requirement For Year 2020 Available June 1, 2021 | TEC 2020 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 07, 2019 | True-up Adjustment - Over (Under) Recovery |
| \$27,796,433 | \$15,935,929 | (\$11,860,504) |

| | 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] | | 0.3145% | | | | |

An over or under collection will be recovered prorata over 2018, held for 2019 and returned prorata over 2020

| <u>Calculation of Interest</u> | | | | <u>Monthly</u> | | |
|---|-----------|--------------|---------|----------------|---------|-------------------|
| 3 January | Year 2020 | (988,375) | 0.3145% | 12 | 37,301 | 1,025,677 |
| 4 February | Year 2020 | (988,375) | 0.3145% | 11 | 34,193 | 1,022,568 |
| 5 March | Year 2020 | (988,375) | 0.3145% | 10 | 31,084 | 1,019,460 |
| 6 April | Year 2020 | (988,375) | 0.3145% | 9 | 27,976 | 1,016,351 |
| 7 May | Year 2020 | (988,375) | 0.3145% | 8 | 24,868 | 1,013,243 |
| 8 June | Year 2020 | (988,375) | 0.3145% | 7 | 21,759 | 1,010,134 |
| 9 July | Year 2020 | (988,375) | 0.3145% | 6 | 18,651 | 1,007,026 |
| 10 August | Year 2020 | (988,375) | 0.3145% | 5 | 15,542 | 1,003,918 |
| 11 September | Year 2020 | (988,375) | 0.3145% | 4 | 12,434 | 1,000,809 |
| 12 October | Year 2020 | (988,375) | 0.3145% | 3 | 9,325 | 997,701 |
| 13 November | Year 2020 | (988,375) | 0.3145% | 2 | 6,217 | 994,592 |
| 14 December | Year 2020 | (988,375) | 0.3145% | 1 | 3,108 | 991,484 |
| | | | | | 242,458 | 12,102,963 |
| <u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u> | | | | <u>Annual</u> | | |
| 15 January through December | Year 2021 | 12,102,963 | 0.3145% | 12 | 456,766 | 12,559,728 |
| <u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u> | | | | <u>Monthly</u> | | |
| 16 January | Year 2022 | (12,559,728) | 0.3145% | | 39,500 | 11,531,065 |
| 17 February | Year 2022 | (11,531,065) | 0.3145% | | 36,265 | 10,499,167 |
| 18 March | Year 2022 | (10,499,167) | 0.3145% | | 33,020 | 9,464,024 |
| 19 April | Year 2022 | (9,464,024) | 0.3145% | | 29,764 | 8,425,625 |
| 20 May | Year 2022 | (8,425,625) | 0.3145% | | 26,499 | 7,383,961 |
| 21 June | Year 2022 | (7,383,961) | 0.3145% | | 23,223 | 6,339,020 |
| 22 July | Year 2022 | (6,339,020) | 0.3145% | | 19,936 | 5,290,793 |
| 23 August | Year 2022 | (5,290,793) | 0.3145% | | 16,640 | 4,239,269 |
| 24 September | Year 2022 | (4,239,269) | 0.3145% | | 13,333 | 3,184,439 |
| 25 October | Year 2022 | (3,184,439) | 0.3145% | | 10,015 | 2,126,290 |
| 26 November | Year 2022 | (2,126,290) | 0.3145% | | 6,687 | 1,064,814 |
| 27 December | Year 2022 | (1,064,814) | 0.3145% | | 3,349 | 0 |
| | | | | | 258,230 | |
| 28 True-Up with Interest | | | | | \$ | (12,817,959) |
| 29 Less Over (Under) Recovery | | | | | \$ | (11,860,504) |
| 30 Total Interest | | | | | \$ | (957,454) |

[A] Interest rate equal to: (i) MAIT's actual short-term debt costs capped at the interest rate determined by 18 C.F.R. 35.19a; or (ii) the interest rate determined by 18 C.F.R. 35.19, if MAIT does not have short term debt

Other Rate Base Items

| Line No. | Description | COLUMN B | COLUMN C | COLUMN D | COLUMN E | COLUMN F | COLUMN G |
|----------|--|------------------------|------------------------|-----------------|----------|----------|----------|
| | | BALANCE AS OF 12-31-21 | BALANCE AS OF 12-31-22 | AVERAGE BALANCE | | | |
| 1 | Land Held for Future Use (214.x.d) | 0 | 0 | - | | | |
| 2 | Materials & Supplies (227.8.c & .16.c) | 0 | 0 | - | | | |
| 3 | Prepayments: Account 165 (111.57.c) - Note [A] | 336,749 | 336,749 | 336,749 | | | |

Unfunded Reserves

| Line No. | Description | BALANCE AS | BALANCE AS | AVERAGE | ALLOCATION FACTOR | TRANSMISSION TOTAL (Col D times Col F) |
|---------------|---|-------------|-------------|---------|-------------------|---|
| | | OF 12-31-21 | OF 12-31-22 | BALANCE | | |
| Account 228.1 | | | | | | |
| 4a | Property Insurance (Self insurance not covered by property insurance) | 0 | 0 | 0 GP | 1.00 | 0 |
| 4b | [Insert Item Included in Account 228.1 that are not allocated to transmission] | 0 | 0 | 0 Other | 0 | 0 |
| 4c | [Insert Item Included in Account 228.1 that are not allocated to transmission] | 0 | 0 | 0 Other | 0 | 0 |
| 4z | Total Account 228.1 (112.27.c) | 0 | 0 | | | 0 |
| Account 228.2 | | | | | | |
| 5a | Workman's Compensation | 0 | 0 | 0 W/S | 1.00 | 0 |
| 5b | Probable liabilities not covered by insurance for death or injuries to employees and others | 0 | 0 | 0 W/S | 1.00 | 0 |
| 5c | Probable liabilities not covered by insurance for damages to property neither owned nor held under lease by the utility | 0 | 0 | 0 GP | 1.00 | 0 |
| 5d | [Insert Item Included in Account 228.2 that are not allocated to transmission] | 0 | 0 | 0 Other | 0 | 0 |
| 5e | [Insert Item Included in Account 228.2 that are not allocated to transmission] | 0 | 0 | 0 Other | 0 | 0 |
| 5z | Total Account 228.2 (112.28.c) | 0 | 0 | | | 0 |
| Account 228.3 | | | | | | |
| 6a | Year-End Vacation Pay Accrual | 0 | 0 | 0 W/S | 1.00 | 0 |
| 6b | Year-End Deferred Compensation Accrual | 0 | 0 | 0 W/S | 1.00 | 0 |
| 6c | Year-End Sick Pay Accrual | 0 | 0 | 0 W/S | 1.00 | 0 |
| 6d | Year-End Incentive Compensation Accrual | 0 | 0 | 0 W/S | 1.00 | 0 |
| 6e | Year-End Severance Pay Accrual | 0 | 0 | 0 W/S | 1.00 | 0 |
| 6f | Year-End PBOP/OPEB Accrual not included in established trusts | 0 | 0 | 0 W/S | 1.00 | 0 |
| 6g | [Insert Item Included in Account 228.3 that are not allocated to transmission] | 0 | 0 | 0 Other | 0 | 0 |
| 6h | [Insert Item Included in Account 228.3 that are not allocated to transmission] | 0 | 0 | 0 Other | 0 | 0 |
| 6z | Total Account 228.3 (112.29.c) | 0 | 0 | | | 0 |
| Account 228.4 | | | | | | |
| 7a | Year-End Vacation Pay Accrual | 0 | 0 | 0 W/S | 1.00 | 0 |
| 7b | Year-End Deferred Compensation Accrual | 0 | 0 | 0 W/S | 1.00 | 0 |
| 7c | Year-End Sick Pay Accrual | 0 | 0 | 0 W/S | 1.00 | 0 |
| 7d | Year-End Incentive Compensation Accrual | 0 | 0 | 0 W/S | 1.00 | 0 |
| 7e | Year-End Severance Pay Accrual | 0 | 0 | 0 W/S | 1.00 | 0 |
| 7f | Year-End PBOP/OPEB Accrual not included in established trusts | 0 | 0 | 0 W/S | 1.00 | 0 |
| 7g | [Insert Item Included in Account 228.4 that are not allocated to transmission] | 0 | 0 | 0 Other | 0 | 0 |
| 7h | [Insert Item Included in Account 228.4 that are not allocated to transmission] | 0 | 0 | 0 Other | 0 | 0 |
| 7z | Total Account 228.4 (112.30.c) | 0 | 0 | | | 0 |
| Account 242 | | | | | | |
| 8a | Year-End Vacation Pay Accrual | 0 | 0 | - W/S | 1.00 | - |
| 8b | Year-End Deferred Compensation Accrual | 0 | 0 | 0 W/S | 1.00 | - |
| 8c | Year-End Sick Pay Accrual | 0 | 0 | 0 W/S | 1.00 | - |
| 8d | Year-End Incentive Compensation Accrual | 0 | 0 | 0 W/S | 1.00 | - |
| 8e | Year-End Severance Pay Accrual | 0 | 0 | 0 W/S | 1.00 | - |
| 8f | Year-End PBOP/OPEB Accrual not included in established trusts | 0 | 0 | 0 W/S | 1.00 | - |
| 8g | [Insert Item Included in Account 242 that are not allocated to transmission] | 0 | - | - Other | 0 | - |
| 8h | [Insert Item Included in Account 242 that are not allocated to transmission] | 0 | 0 | 0 Other | 0 | - |
| 8z | Total Account 242 (113.48.c) | 0 | - | | | - |
| 9 | Total Unfunded Reserves Plant-related (items with GP allocator) - Note [B] | 0 | 0 | 0 GP | 1.00 | - |
| 10 | Total Unfunded Reserves Labor-related (items with W/S allocator) - Note [C] | 0 | - | - W/S | 1.00 | - |

Notes:

- [A] Prepayments shall exclude prepayments of income taxes.
- [B] Column G balance taken to Attachment H-28A, page 2, line 24, col. 3
- [C] Column G balance taken to Attachment H-28A, page 2, line 25, col. 3

| [1] | [2] | [3] | [4] | [5] | [6] |
|---|-----|----------------------------|-------------------------------|-------------------------------|----------------------|
| Income Tax Adjustments | | | | | |
| | | <u>Beg/End Average [C]</u> | <u>Dec 31,</u> <u>2022</u> | <u>Dec 31,</u> <u>2022</u> | <u>Reference</u> |
| 1 Tax adjustment for Permanent Differences & AFUDC Equity | [A] | \$326,807 | \$326,807 | \$326,807 | MAIT Company Records |
| 2 Amortized Excess Deferred Taxes (enter negative) | [B] | (1,135,779) | -\$1,135,779 | -\$1,135,779 | MAIT Company Records |
| 3 Amortized Deficient Deferred Taxes | [B] | - | - | - | MAIT Company Records |

Notes:

[A] AFUDC equity component is the gross cumulative annual amount based upon tax records of capitalized AFUDC equity embedded in the gross plant attributable to the transmission function.

[B] 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. Amounts to be included will be January 1, 2017 and thereafter.

[C] (Column 4 + Column 5)/2; Beg/End Average for line 1 included on Attachment H-28A, page 3, line 33; Beg/End Average for lines 2-3 taken to Attachment H-28A, page 3, line 34

| [1] | | [2] | Regulatory Asset - Deferred Storms | | | | [7] |
|-----|--|----------------------|---|--------------------------|--|----------------------------------|----------------|
| | | | [3] months Remaining In Amortization Period | [4] Beginning Balance | [5] Amortization Expense (Company Records) | [6] Additions (Deductions) | Ending Balance |
| 1 | Monthly Balance | Source | | | | | |
| 2 | December 2021 | p232 (and Notes) | 13 | | | | - |
| 3 | January | FERC Account 182.3 | 12 | - | - | - | - |
| 4 | February | FERC Account 182.3 | 11 | - | - | - | - |
| 5 | March | FERC Account 182.3 | 10 | - | - | - | - |
| 6 | April | FERC Account 182.3 | 9 | - | - | - | - |
| 7 | May | FERC Account 182.3 | 8 | - | - | - | - |
| 8 | June | FERC Account 182.3 | 7 | - | - | - | - |
| 9 | July | FERC Account 182.3 | 6 | - | - | - | - |
| 10 | August | FERC Account 182.3 | 5 | - | - | - | - |
| 11 | September | FERC Account 182.3 | 4 | - | - | - | - |
| 12 | October | FERC Account 182.3 | 3 | - | - | - | - |
| 13 | November | FERC Account 182.3 | 2 | - | - | - | - |
| 14 | December 2022 | p232 (and Notes) | 1 | - | - | - | - |
| 15 | Ending Balance 13-Month Average | (sum lines 2-14) /13 | | - | - | - | - |

Attachment H-28A, page 3, line 11

Attachment H-28A, page 2, Line 27

| | | Regulatory Asset - Vegetation Management | | | | |
|-----|--|---|--------------------------|--|----------------------------------|-----------------------|
| [1] | [2] | [3] months Remaining In Amortization Period | [4] Beginning Balance | [5] Amortization Expense (Company Records) | [6] Additions (Deductions) | [7] Ending Balance |
| 1 | Monthly Balance | Source | | | | |
| 2 | December 2021 | p232 (and Notes) | 37 | | | 1,791,741 |
| 3 | January | FERC Account 182.3 | 36 | 1,791,741 | 49,771 | 1,791,741 |
| 4 | February | FERC Account 182.3 | 35 | 1,791,741 | 51,193 | 1,740,549 |
| 5 | March | FERC Account 182.3 | 34 | 1,740,549 | 51,193 | 1,689,356 |
| 6 | April | FERC Account 182.3 | 33 | 1,689,356 | 51,193 | 1,638,163 |
| 7 | May | FERC Account 182.3 | 32 | 1,638,163 | 51,193 | 1,586,971 |
| 8 | June | FERC Account 182.3 | 31 | 1,586,971 | 51,193 | 1,535,778 |
| 9 | July | FERC Account 182.3 | 30 | 1,535,778 | 51,193 | 1,484,585 |
| 10 | August | FERC Account 182.3 | 29 | 1,484,585 | 51,193 | 1,433,393 |
| 11 | September | FERC Account 182.3 | 28 | 1,433,393 | 51,193 | 1,382,200 |
| 12 | October | FERC Account 182.3 | 27 | 1,382,200 | 51,193 | 1,331,008 |
| 13 | November | FERC Account 182.3 | 26 | 1,331,008 | 51,193 | 1,279,815 |
| 14 | December 2022 | p232 (and Notes) | 25 | 1,279,815 | 51,193 | 1,228,622 |
| 15 | Ending Balance 13-Month Average | (sum lines 2-14) /13 | | | \$612,889 | 1,531,840 |

Attachment H-28A, page 3, line 11

Attachment H-28A, page 2, Line 27

Regulatory Asset - Start-up Costs

| [1] | [2] | [3] Months Remaining In Amortization Period | [4] Beginning Balance | [5] Amortization Expense (Company Records) | [6] Additions (Deductions) | [7] Ending Balance |
|-----|--|---|--------------------------|--|----------------------------------|-----------------------|
| 1 | Monthly Balance | Source | | | | |
| 2 | December 2021 | p232 (and Notes) | 13 | | | - |
| 3 | January | FERC Account 182.3 | 12 | - | - | - |
| 4 | February | FERC Account 182.3 | 11 | - | - | - |
| 5 | March | FERC Account 182.3 | 10 | - | - | - |
| 6 | April | FERC Account 182.3 | 9 | - | - | - |
| 7 | May | FERC Account 182.3 | 8 | - | - | - |
| 8 | June | FERC Account 182.3 | 7 | - | - | - |
| 9 | July | FERC Account 182.3 | 6 | - | - | - |
| 10 | August | FERC Account 182.3 | 5 | - | - | - |
| 11 | September | FERC Account 182.3 | 4 | - | - | - |
| 12 | October | FERC Account 182.3 | 3 | - | - | - |
| 13 | November | FERC Account 182.3 | 2 | - | - | - |
| 14 | December 2022 | p232 (and Notes) | 1 | - | - | - |
| 15 | Ending Balance 13-Month Average | (sum lines 2-14) /13 | | <u>\$0.00</u> | | <u>-</u> |

Attachment H-28A, page 3, line 11

Attachment H-28A, page 2, Line 27

| [1] | [2] | Abandoned Plant | | | | | [7] |
|-----|---|----------------------------------|-------------------|--------------------------------------|---------------------------|----------------|-----|
| | | [3] Months Remaining In | [4] | [5] | [6] | | |
| | Source | Amortization Period | Beginning Balance | Amortization Expense (p114.10.c) | Additions (Deductions) | Ending Balance | |
| 1 | Monthly Balance | | | | | | |
| 2 | December 2021 | 13 | | | | - | |
| 3 | January | 12 | - | - | - | - | |
| 4 | February | 11 | - | - | - | - | |
| 5 | March | 10 | - | - | - | - | |
| 6 | April | 9 | - | - | - | - | |
| 7 | May | 8 | - | - | - | - | |
| 8 | June | 7 | - | - | - | - | |
| 9 | July | 6 | - | - | - | - | |
| 10 | August | 5 | - | - | - | - | |
| 11 | September | 4 | - | - | - | - | |
| 12 | October | 3 | - | - | - | - | |
| 13 | November | 2 | - | - | - | - | |
| 14 | December 2022 | 1 | - | - | - | - | |
| 15 | Ending Balance 13-Month Average (sum lines 2-14) /13 | | | <u>\$0.00</u> | | <u>\$0.00</u> | |

Attachment H-28A, page 3, Line 19

Attachment H-28A, page 2, Line 28

Note:

Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC and will be zero until the Commission accepts or approves recovery of the cost of abandoned plant

| | | | CWIP |
|----|------------------|------|-------------|
| | | | [A] |
| | | | 216.b |
| 1 | December | 2021 | |
| 2 | January | 2022 | |
| 3 | February | 2022 | |
| 4 | March | 2022 | |
| 5 | April | 2022 | |
| 6 | May | 2022 | |
| 7 | June | 2022 | |
| 8 | July | 2022 | |
| 9 | August | 2022 | |
| 10 | September | 2022 | |
| 11 | October | 2022 | |
| 12 | November | 2022 | |
| 13 | December | 2022 | |
| 14 | 13-month Average | | - |

Notes:

[A] Includes only CWIP authorized by the Commission for inclusion in rate base.

Federal Income Tax Rate

Nominal Federal Income Tax Rate 21.00%
(entered on Attachment H-28A,
page 5 of 5, Note K)

State Income Tax Rate

| | Pennsylvania | Combined Rate (entered on Attachment H-28A, page 5 of 5, Note K) |
|--------------------------------|---------------|--|
| Nominal State Income Tax Rate | 9.99% | |
| Times Apportionment Percentage | 100.00% | |
| Combined State Income Tax Rate | <u>9.990%</u> | <u>9.990%</u> |

Operation and Maintenance Expenses

| Line No. [a] | Account Reference | Description | Account Balance [b] |
|--------------|-------------------|--|---------------------|
| 82 | | Operation | |
| 83 | 560 | Operation Supervision and Engineering | \$307,395 |
| 84 | | | |
| 85 | 561.1 | Load Dispatch-Reliability | \$1,264,721 |
| 86 | 561.2 | Load Dispatch-Monitor and Operate Transmission System | \$149,886 |
| 87 | 561.3 | Load-Dispatch-Transmission Service and Scheduling | |
| 88 | 561.4 | Scheduling, System Control and Dispatch Services | |
| 89 | 561.5 | Reliability, Planning and Standards Development | \$232,821 |
| 90 | 561.6 | Transmission Service Studies | |
| 91 | 561.7 | Generation Interconnection Studies | |
| 92 | 561.8 | Reliability, Planning and Standards Development Services | |
| 93 | 562 | Station Expenses | \$642,112 |
| 94 | 563 | Overhead Lines Expense | \$58,663 |
| 95 | 564 | Underground Lines Expense | |
| 96 | 565 | Transmission of Electricity by Others | |
| 97 | 566 | Miscellaneous Transmission Expense | \$9,024,913 |
| 98 | 567 | Rents | \$13,256,235 |
| 99 | | TOTAL Operation (Enter Total of Lines 83 thru 98) | \$24,936,745 |
| 100 | | Maintenance | |
| 101 | 568 | Maintenance Supervision and Engineering | \$6,925,379 |
| 102 | 569 | Maintenance of Structures | |
| 103 | 569.1 | Maintenance of Computer Hardware | \$13,605 |
| 104 | 569.2 | Maintenance of Computer Software | \$55,059 |
| 105 | 569.3 | Maintenance of Communication Equipment | |
| 106 | 569.4 | Maintenance of Miscellaneous Regional Transmission Plant | |
| 107 | 570 | Maintenance of Station Equipment | \$6,920,893 |
| 108 | 571 | Maintenance of Overhead Lines | \$35,925,709 |
| 109 | 572 | Maintenance of Underground Lines | |
| 110 | 573 | Maintenance of Miscellaneous Transmission Plant | \$226,633 |
| 111 | | TOTAL Maintenance (Total of lines 101 thru 110) | \$50,067,276 |
| 112 | | TOTAL Transmission Expenses (Total of lines 99 and 111) [c] | \$75,004,022 |

Notes:

- [a] Line No. as would be reported in FERC Form 1, page 321
- [b] December balances as would be reported in FERC Form 1
- [c] Ties to Attachment H-28A, page 3, line 1, column 3
Above expenses do not include amounts for Met-Ed's 34.5 kV transmission lines

Administrative and General (A&G) Expenses

| Line No. [d] | Account Reference | Description | Account Balance [e] |
|---------------------|--------------------------|--|----------------------------|
| 180 | | Operation | |
| 181 | 920 | Administrative and General Salaries | |
| 182 | 921 | Office Supplies and Expenses | \$108,400 |
| 183 | Less 922 | Administrative Expenses Transferred - Credit | |
| 184 | 923 | Outside Services Employed | \$8,261,147 |
| 185 | 924 | Property Insurance | \$349,586 |
| 186 | 925 | Injuries and Damages | \$1,033,473 |
| 187 | 926 | Employee Pensions and Benefits | -\$10,133,235 |
| 188 | 927 | Franchise Requirements | |
| 189 | 928 | Regulatory Commission Expense | |
| 190 | Less 929 | (Less) Duplicate Charges-Cr. | |
| 191 | 930.1 | General Advertising Expenses | \$169,950 |
| 192 | 930.2 | Miscellaneous General Expenses | \$32,000 |
| 193 | 931 | Rents | \$12,926 |
| 194 | | Total Operation (Enter Total of lines 181 thru 193) | -\$165,753 |
| 195 | | Maintenance | |
| 196 | 935 | Maintenance of General Plant | \$891,853 |
| 197 | | TOTAL A&G Expenses (Total of lines 194 and 196) [f] | \$726,100 |

Notes:

- [d] Line No. as would be reported in FERC Form 1, page 323
- [e] December balances as would be reported in FERC Form 1
- [f] Ties to Attachment H-28A, page 3, line 5, column 3
Above expenses do not include amounts for Met-Ed's 34.5 kV transmission lines

Revenue Credit Worksheet

(See Footnote T on Attachment H-28A, page 5)

| | | | December 31, 2022 | |
|----|--|--|-------------------|----------------|
| 1 | Account 451 -- Miscellaneous Service Revenues | FERC Form 1 , page 300 and footnote data | <u>Amount</u> | Note S, page 5 |
| 1a | | | | |
| 1z | Account 451 Total | | \$ - | |
| | | | | |
| 2 | Account 454 -- Rent from Electric Property | FERC Form 1, pages 300 and 429 | | Note R, page 5 |
| 2a | Transmission Charge - TMI Unit 1 | | | \$ 1,998,563 |
| 2b | Transmission Investment - Power Pool Agreement | | | \$ 1,762,525 |
| 2z | Account 454 Total | | \$3,761,088 | |
| | | | | |
| 3 | Account 456 -- Other Electric Revenues | FERC Form 1, page 330 and footnote data | | Note V, page 5 |
| 3a | Point-to-point Revenues | | | \$ 2,633,903 |
| 3b | Facility Maintenance Charges | | | \$ 266,000 |
| 3z | Account 456 Total | | \$2,899,903 | |

Attachment C
Service Agreement

June 1, 2022

Service Company Agreement-Utility Execution Copy

SERVICE AGREEMENT

This Service Agreement ("Agreement") is entered into as of the 31st day of January, 2017, by and between each of the associate companies listed on the signature page hereto (each a "Client Company"), and FirstEnergy Service Company, an Ohio corporation ("Service Company").

WHEREAS, Service Company is a direct wholly-owned subsidiary of FirstEnergy Corp., a holding company under the Public Utility Holding Company Act of 2005, as amended (the "Act");

WHEREAS, Service Company has been formed for the purpose of providing administrative, management and other services to FirstEnergy Corp. and its associate companies, including Client Company (together, the "Client Companies"); and

WHEREAS, Client Company believes that it is in its interest to enter into an arrangement whereby Client Company may agree to purchase such administrative, management and other services from Service Company as Client Company may choose at cost as determined in accordance with this Agreement and the Act;

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto, intending to be legally bound, hereby agree as follows:

1. DESCRIPTION OF SERVICES.

Service Company agrees to provide certain administrative, management or other services (the "Services") to Client Company similar to those supplied to other Client Companies of Service Company. Such services are and will be provided to Client Company only at the request of Client Company. Exhibit A hereto lists and describes all of the Services that are available from Service Company.

2. PERSONNEL.

In order to provide the Services, Service Company will employ executive officers, accountants, financial advisers, technical advisers, attorneys and other persons with the necessary qualifications. If necessary, Service Company may also arrange for the services of nonaffiliated experts, consultants and attorneys in connection with the performance of any of the Services provided under this Agreement.

3. COMPENSATION AND ALLOCATION.

As and to the extent required by law, Service Company provides and will provide such services at fully allocated cost, determined in accordance with the Act. Exhibit A hereof contains rules for determining and allocating such costs.

4. TERMINATION AND MODIFICATION.

Either party to this Agreement may terminate this Agreement by providing 60 days written notice of such termination to the other party. This Agreement is subject to termination or modification at any time to the extent its performance may conflict with the provisions of the Act or with any rule, regulation or order of the Federal Regulatory Energy Commission (the "Commission") adopted before or after the making of this Agreement. This Agreement shall be subject to the approval of any state commission or other state regulatory body whose approval is, by the laws of said state, a legal prerequisite to the execution and delivery or the performance of this Agreement.

5. SERVICE REQUESTS.

Client Company and Service Company will prepare a Service Request on or before September 30th of each year listing Services to be provided to Client Company by Service Company and any special arrangements related to the provision of such Services for the coming year, based on Services provided during the preceding year. Client Company and Service Company may supplement the Service Request during the year to reflect any additional or special Services that Client Company wishes to obtain from Service Company, and the arrangements relating thereto.

6. BILLING AND PAYMENT.

Unless otherwise set forth in a Service Request, payment for Services provided by Service Company shall be by making remittance of the amount billed or by making appropriate accounting entries on the books of Client Company and Service Company. Billing will be made on a monthly basis, with the bill to be rendered as soon as practicable after the close of the month, and remittance or accounting entries completed within 30 days of billing. Any amount remaining unpaid after 30 days following receipt of the bill shall bear interest thereon from the due date of the bill until payment at a rate equal to the prime rate on the due date.

7. NOTICE.

Where written notice is required by this Agreement, all notices, consents, certificates, or other communications hereunder shall be in writing and shall be deemed given when mailed by United States registered or certified mail, postage prepaid, return receipt requested, addressed as follows:

To Client Company: c/o President
76 South Main St.
Akron, Ohio 44308

To Service Company: c/o Vice President and Controller
76 South Main Street
Akron, Ohio 44308

8. GOVERNING LAW.

This Agreement shall be governed by and construed in accordance with the laws of the State of Ohio, without regard to its conflict of law's provisions.

9. MODIFICATION.

No amendment, change or modification to this Agreement shall be valid, unless made in writing and signed by both parties hereto.

10. ENTIRE AGREEMENT.

This Agreement, together with its exhibits, constitutes the entire understanding and agreement of the parties with respect to its subject matter, and effective upon the execution of this Agreement by the respective parties hereof, any and all prior agreements, understandings or representations with respect to this subject matter are hereby terminated and canceled in their entirety and are of no further force and effect, except to the extent transactions thereunder have taken place prior to such effective date in which case such agreements will govern the terms of such transactions.

11. WAIVER.

No waiver by either party hereto of a breach of any provision of this Agreement shall constitute a waiver of any preceding or succeeding breach of the same or any other provision hereof.

12. ASSIGNMENT.

This Agreement shall inure to the benefit and shall be binding upon the parties and their respective successors and assigns. No assignment of this Agreement or either party's rights, interests or obligations hereunder may be made without the other party's consent, which shall not be unreasonably withheld, delayed or conditioned.

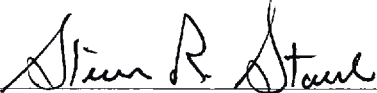
13. SEVERABILITY.

If any provision or provisions of this Agreement shall be held by a court of competent jurisdiction to be invalid, illegal, or unenforceable, the validity, legality, and enforceability of the remaining provisions shall in no way be affected or impaired thereby.

[Remainder of this page intentionally left blank.]

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed effective as of the 31st day of January, 2017. This Agreement supersedes any previous agreement between the Service Company and the Client Companies.

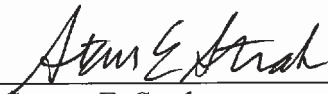
FirstEnergy Service Company

By: 
Steven R. Staub
Vice President and Treasurer

[Remainder of this page intentionally left blank.]

Client Companies:

**Ohio Edison Company
The Cleveland Electric Illuminating
Company
The Toledo Edison Company
Pennsylvania Power Company
American Transmission Systems,
Incorporated
Pennsylvania Electric Company
Waverly Electric Power & Light
Company
Metropolitan Edison Company
Monongahela Power Company
The Potomac Edison Company
West Penn Power Company
PATH-Allegheny Land Acquisition
Company
PATH-Allegheny Maryland
Transmission Company, LLC
PATH Allegheny Transmission
Company, LLC
PATH Allegheny Virginia
Transmission Corporation
AYE Series, Potomac-Appalachian
Transmission Highline, LLC
Trans-Allegheny Interstate Line
Company
Mid-Atlantic Interstate Transmission,
LLC**

By: 
Steven E. Strah
President

[Remainder of this page intentionally left blank.]

**Jersey Central Power & Light
Company**

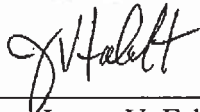
By:  _____
James V. Fakult
President

EXHIBIT A
DESCRIPTION OF SERVICES AND ALLOCATION METHODOLOGY

1. Description Of Services

Overview

This Exhibit provides a description of all services provided by Service Company departments and the cost allocation methodologies to be used in connection therewith. All products and services are subject to Service Level Standards as negotiated between the Service Company department and Client Company. Each Client Company is classified as either a "Utility Subsidiary" or a "Non-Utility Subsidiary".

2. Cost Allocation Methodology

Overview

The costs of services provided by Service Company will be directly assigned, distributed or allocated by activity, project, program, work order or other appropriate basis. The primary basis for charges to affiliates is the direct charge method. The methodologies listed below pertain to all other costs which are not directly assigned but which make up the fully allocated cost of providing the product or service. The costs of product and services provided by the ServeCo that cannot be charged directly to the Subsidiary receiving the product or service will be allocated among the associate companies by utilizing one of the methods described below that most accurately distributes the costs. The method of cost allocation varies based on the department rendering the service. The allocation methods used by Service Company are as follows:

a. "Multiple Factor – All" - For the Indirect Costs for products or services benefiting the entire FirstEnergy system, FirstEnergy and all Subsidiaries will bear a fair and equitable portion of such costs. FirstEnergy will bear 5% of these Indirect Costs. The remaining Indirect Costs will be allocated among the Utility Subsidiaries and the Non-Utility Subsidiaries benefiting from the services provided based on FirstEnergy's equity investment in the respective groups. A subsequent allocation step will then occur. Among the Utility Subsidiaries, allocations will be based upon the "**Multiple Factor - Utility**" method. Among the Non-Utility Subsidiaries, allocations will be based upon the "**Multiple Factor - Non-Utility**" method.

b. "Multiple Factor – Utility" - For the Indirect Costs for a product or service solely benefiting one or more of the Utility Subsidiaries, each such Utility Subsidiary so benefiting will be charged a portion of the Indirect Costs based on the sum of the weighted averages of the following factors:

1. Gross transmission and/or distribution plant
2. Operating and maintenance expense excluding purchase power and fuel costs

3. Transmission and/or distribution revenues, excluding transactions with affiliates

These three (3) factors have been determined to be the most appropriate for the Utility Subsidiaries in the FirstEnergy system. Each factor will be weighted equally so that no one facet of the electric utility operations inordinately influences the distribution of Indirect Costs.

c. **“Multiple Factor - Non-Utility”** - For the Indirect Costs for products or services solely benefiting the Non-Utility Subsidiaries, each Non-Utility Subsidiary so benefiting receiving the product or service will be charged a proportion of the Indirect Costs based upon the total assets of each Non-Utility Subsidiary, including the generating assets under operating leases from the Utility Subsidiaries.

d. **“Multiple Factor - Utility and Non-Utility”** - For the Indirect Costs for a product or service benefiting one or more of the Utility and Non-Utility Subsidiaries, each such Subsidiary so benefiting is first assigned a distribution ratio that is in proportion to the Indirect Costs based on FirstEnergy’s equity investment in such Subsidiaries. Following this distribution, a subsequent allocation step will then occur. Among the Utility Subsidiaries, allocations will be based upon the **“Multiple Factor-Utility.”** Among the Non-Utility Subsidiaries, allocations will be based upon **“Multiple Factor - Non-Utility”**

e. **“Direct Charge Ratio”** - The ratio of direct charges for a particular product or service to an individual Subsidiary as a percentage of the total direct charges for a particular product or service to all Subsidiaries benefiting from such services. Indirect Costs are then allocated to each Subsidiary based on the calculated ratios.

f. **“Number of Customers Ratio”** - For costs of products and services driven by the number of Utility customers, the allocation method that will be used will be the number of Utility customers for the respective Utility Subsidiary receiving the product or service divided by the total number of utility customers.

g. **“Number of Shopping Customers Ratio”** - A “shopping customer” is defined as a Utility customer who has selected a competitive electric generation supplier. For costs of products and services driven by the number of shopping customers, the allocation method that will be used will be the number of shopping customers for the respective Utility Subsidiary receiving the product or service divided by the total number of shopping customers.

h. “Number of Participating Employees – General” - For costs of products and services driven by all participating employees within the FirstEnergy system, the allocation method that will be used will be the number of participating employees for the respective Subsidiary receiving the product or service divided by the total number of participating employees.

i. “Number of Participating Employees - Utility and Non-Utility” - For costs of products and services driven by participating employees who work for the Utility and Non-Utility Subsidiaries, the Subsidiaries receiving the product or service are first assigned a distribution ratio that is in proportion to the Indirect Costs based on FirstEnergy’s equity investment in the respective groups. Costs are further allocated by using the number of participating employees for the respective Subsidiary divided by the total number of participating FirstEnergy employees.

j. “Gigabytes Used Ratio” - Number of gigabytes utilized by a Subsidiary receiving the product or service divided by the total number of gigabytes used by the FirstEnergy system companies applicable to that respective product or service.

k. “Number of Computer Workstations Ratio” - Number of computer workstations utilized by a Subsidiary receiving the product or service divided by the total number of computer workstations in use by the FirstEnergy system companies applicable to that respective product or service.

l. “Number of Billing Inserts Ratio” - Number of billing inserts performed for a Subsidiary receiving the product or service divided by the total number of billing inserts performed for the FirstEnergy system companies applicable to that respective product or service.

m. “Number of Invoices Ratio” - Number of invoices processed for a Subsidiary receiving the product or service divided by the total number of invoices processed for the FirstEnergy system companies applicable to that respective product or service.

n. “Number of Payments Ratio” - Number of monthly payments processed for a Subsidiary divided by the total monthly number of payments processed for the FirstEnergy system companies applicable to that respective product or service. This will not be utilized until some historical information is available out of our new automated system.

o. “Daily Print Volume” - Average daily print volume performed for a Subsidiary receiving the service divided by the total average daily print volume performed for the entire FirstEnergy system.

p. “Number of Intel Servers” - Number of Intel servers utilized by a Subsidiary receiving the product or service divided by the total number of Intel servers utilized by the FirstEnergy system.

q. “Application Development Ratio” - Number of application development hours budgeted for a Subsidiary receiving the service divided by the total number of budgeted application development hours for the year.

r. “Server Support Composite” - The average ratio of unix gigabytes, SAP gigabytes and Intel number of servers for a Subsidiary receiving the service.

3. Descriptions of Products and Services

CALL CENTER

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|-------------------------------------|---|---|
| Field All Inbound Regulated Calls | Field calls related to billing, credit, new service, service order completion, outages, and other miscellaneous activities. | Multiple Factor – Utility and Non-Utility |
| Field All Inbound Unregulated Calls | Field calls related to billing, credit, new service, service order completion, outages, and other miscellaneous activities. | Multiple Factor – Utility and Non-Utility |

CUSTOMER SERVICE

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|--|--|------------------------------------|
| Supplier Services | Provide customer services support to electric generation suppliers, administer and maintain Electronic Data Interface (EDI) functions and invoice suppliers. | Number of Shopping Customers Ratio |
| Regulatory Interface and Process Improvement: Supplier | Liaison to ensure Customer Choice requirements and develop and execute plans to improve supplier services processes. | Number of Shopping Customers Ratio |
| Market Support Generation (MSG) Administration | Administer and support MSG supplier functions. | Number of Shopping Customers Ratio |
| Regulatory Interface and Process Improvement: Regulatory | Respond to regulatory complaints from customers and develop and execute plans to improve regulatory compliance processes. | Number of Customers Ratio |
| Compliance | Work with regions to communicate and ensure regulatory requirements. | Multiple Factor – Utility |
| Power Billing | Provide billing functions for large commercial/industrial contract customers. | Number of Customers Ratio |
| Revenue Reporting | Perform and manage revenue reporting functions. | Number of Customers Ratio |
| Billing Exception Processing | Process billing exceptions. | Number of Customers Ratio |
| Remittance Processing | Process customer payments and deposit funds. | Number of Payments Ratio |
| Human Services | Coordinate and administer the various social services programs. | Number of Customers Ratio |

| | | |
|--|--|---------------------------|
| Arrears Management/ Outsourcing Services Incorporated (OSI) Administration | Coordinate and perform arrears, credit and bankruptcy functions. Manage outside collections agencies' performance and OSI credit activities. | Number of Customers Ratio |
| Revenue Protection Administration | Perform revenue reporting and compliance functions. | Number of Customers Ratio |
| Metrics and Budget/ Customer Satisfaction Measurement | Manage Customer Services and Call Center Departments' budgets and measure performance and customer satisfaction results. | Number of Customers Ratio |
| Policy/Procedures Development and Documentation | Develop, document and communicate Customer Services policies and procedures. | Number of Customers Ratio |
| Bill Administration/ Forms Administration | Design standardized customer bills, envelopes, and forms. | Number of Customers Ratio |
| Meter Reading Support | Coordinate Meter Reading schedules and routing activities. | Number of Customers Ratio |
| Customer Information System (CIS) Control | Operate and maintain CIS. | Number of Customers Ratio |

ECONOMIC DEVELOPMENT

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|-------------------------------|---|------------------------------------|
| Economic Development Services | Foster economic development to encourage capital investment in FirstEnergy's service areas. | Multiple Factor – Utility |

TRANSMISSION & DISTRIBUTION TECHNICAL SERVICES

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|--|---|------------------------------------|
| Forestry | Provide forestry services. | Multiple Factor – Utility |
| Distribution Reliability and Asset Records | Services include Joint User contracts, public works coordination, reliability reporting to regions and Public Utility Commissions, mutual assistance coordination, PowerOn support, cable locate ticket screening and tariff support. | Multiple Factor – Utility |

| | | |
|---|---|---------------------------|
| Design Standards | Services include line material and construction standards, distribution line and underground maintenance practices and support, new business process support, and service practices. | Multiple Factor – Utility |
| Substation Services Support | Services include Substation maintenance plan coordination, practices and support, mobile substation administration and planning, and environmental compliance support. | Multiple Factor – Utility |
| Equipment Repair/Testing Services | Services include the maintenance, installation, maintenance, testing and repair of utility equipment. | Multiple Factor – Utility |
| Fleet Services | Develop fleet strategy, and perform fleet maintenance practices and support. | Multiple Factor – Utility |
| Financial Services | Identify revenue enhancements and cost reductions. | Multiple Factor – Utility |
| Substation Design and Transmission-Line Maintenance Support | Perform substation and transmission line design and project management and transmission line and substation design and material standards, right-of-way and survey services, transmission line maintenance plan coordination, practices and support, FAA activity coordination. | Multiple Factor – Utility |
| Planning and Protection | Perform planning and protection support for subtransmission system and overall radial system capacity planning overview, and interconnection coordination for distributed technology applications on distribution system. | Multiple Factor – Utility |
| Capital Budget and Equipment Support | Capital budget development and support, and major equipment specifications and procurement/repair activities for major equipment. | Multiple Factor – Utility |

WORKFORCE DEVELOPMENT

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|---|---|---|
| Transmission and Distribution Skills Training | Develop and facilitate technical and safety training for workers associated with distribution activities, including line, substation, meter, fleet, warehouse, field engineering, and dispatch. Provide support through equipment evaluation, training analyses, job assessments, and project coordination. | Number of Participating Employees – General |
| Customer Service Skills Training | Develop and facilitate skills training for customer service groups. | Multiple Factor – Utility |
| External Learning Opportunities Through the Power Systems Institute | Develop educational partnerships with colleges to offer two-year degrees in electric utility technology. | Multiple Factor – Utility |

ADMINISTRATIVE SERVICES

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|---|--|---|
| Provide Administrative Support Services | Provides services in production printing, document imaging, graphic services, food services, corporate mailroom and corporate courier. | Multiple Factor – Utility and Non-Utility or Multiple Factor Utility* |
| Provide Records Management Services | Provides services in records storage, records retrieval, records retention, records planning and engineering records. | Multiple Factor – Utility and Non-Utility or Multiple Factor Utility* |
| Provide Business Services | Provides services in convenience copiers, fax machines, pagers, printers, and business information center. | Multiple Factor – Utility and Non-Utility or Multiple Factor Utility* |

* For services rendered only to the utilities.

EXECUTIVE

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|---------------------------|--|------------------------------------|
| Executive Management | Consultation and services in management and administration of all aspects of the business. | Multiple Factor – All |

COMMUNICATIONS

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|--------------------------------|---|---|
| Public Relations | Provides services in media relations, financial communications, annual reports, executive presentation, public relations counsel, corporate writing, internet support and special projects. | Multiple Factor – All |
| Employee Communications | Provides services with update, retirees, satellite broadcast, human resource-related communications and special projects. | Number of Participating Employees – Utility and Non-Utility |
| Production | Provides services related to display, photography, Corporate ID, video and employee merchandise. | Multiple Factor – All |
| Sponsorship | Provides services related to sports marketing, university support and special projects. | Multiple Factor – All |
| Non-Utility Advertising | Provides services related to broadcast/print, collateral, direct mail, internet/intranet, display/merchandise, yellow/white pages, production/agency support and special projects. | Multiple Factor – Non-Utility |
| Utility Advertising | Provides services related to TV, radio, print, outdoors, Internet/Intranet, special projects, production, agency support and creative media placement. | Multiple Factor – Utility |
| Utility Bill Inserts | Provides services developing regulated bill service to Ohio, Pennsylvania and New Jersey. | Multiple Factor – Utility |
| Utility : Yellow / White Pages | Provides services with regulated yellow/white pages. | Multiple Factor – Utility |
| Utility: Research | Provides research services. | Multiple Factor – Utility |
| Ohio Consumer Education | Provides services related to Ohio Consumer Education statewide and locally. | Multiple Factor – Utility |
| Ohio Deregulation Education | Provides service related to Deregulation Education. | Multiple Factor – Utility |

CORPORATE AFFAIRS AND COMMUNITY INVOLVEMENT

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|---|---|------------------------------------|
| Corporate Affairs Activities | Provide administrative support through oversight of the business practices and planning and implementation of staff, senior management and related meetings. Serves as community liaison. | Multiple Factor – Utility |
| Direct Community Involvement Initiatives | Provides direction in employee volunteerism, supports viable community partnerships and educational initiatives. | Multiple Factor – Utility |
| Energy Efficiency Programs | Directing and coordinating Ohio Weatherization and Energy Efficiency Programs for Low Income Customers. | Multiple Factor – Utility |
| Community Initiatives Consulting Services | Consults to regional operations and other business units and client managers for the various community programs. | Multiple Factor – Utility |
| Contributions Management | Directs, coordinates, monitors, and manages contributions. | Multiple Factor – Utility |

CORPORATE

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|-----------------------------|---|---|
| Investor Services | Stock administration, perform recordkeeping, transfer agent, registrar, paying agent, reinvestment plan administration and other services for shareholders. | None (All Direct Charge to Holding Co.) |
| Board of Directors Support | Support and administration of Board of Directors meetings and director compensation. | None (All Direct Charge to Holding Co.) |
| Annual Meeting Coordination | Coordinate the Annual Meeting of Shareholders, including the preparation and mailing of proxy materials and annual reports and the tabulation of proxies. | None (All Direct Charge to Holding Co.). |
| Indenture Compliance | Administer the company's indentures | Multiple Factor – Utility |

HUMAN RESOURCES

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|---|---|---|
| Manage Employee Executive Compensation and Benefits | Provide management and supervision for employee and executive compensation and benefits. | Number of Participating Employees – General |
| Manage Workers Compensation and Disability Management | Provide management and supervision for workers compensation and disability programs. | Number of Participating Employees – General |
| Provide and Coordinate Human Resources Training | Design, prepare and conduct training. | Number of Participating Employees – General |
| Provide Employment Services | Provide staffing, relocation and employment expertise. | Number of Participating Employees – General |
| Provide HRIS Services | Provide and maintain Human Resources information. | Number of Participating Employees – General |
| Provide Diversity Management Services | Manage Affirmative Action programs, provide EEO/AA consulting services, and respond to charges. | Number of Participating Employees – General |
| Manage/ Administer Medical Services and Wellness Programs | Establish compliance, develop, implement, and administer medical and wellness programs. | Number of Participating Employees – General |

INDUSTRIAL RELATIONS

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|-------------------------------------|---|---|
| Provide Labor Contract Negotiations | Provide contract negotiation services for all labor agreements. | Number of Participating Employees – General |
| Provide Labor Consulting Services | Provide labor consulting services. | Number of Participating Employees – General |
| Manage/Administer Safety Programs | Develop, implement and administer occupational safety programs. | Number of Participating Employees – General |

REAL ESTATE

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|--|---|---|
| Facilities Management | Management and maintenance of office facilities. | Multiple Factor – All or Multiple Factor Utility* |
| Facilities Planning and Project Management | Manage office design services, furniture, project management and other capital improvements. | Multiple Factor – All or Multiple Factor Utility* |
| Management of Real Estate Assets | Support internal and external inquiries regarding the acquisition, divestiture and management of real estate assets | Multiple Factor – All or Multiple Factor Utility* |
| Manage/Administer Security Programs | Administer physical security, special investigations, security audits, security consultation and contract guard services. | Multiple Factor – All or Multiple Factor Utility* |

* For services rendered only to the utilities.

FIRSTENERGY TECHNOLOGIES

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|--|---|---|
| Strategic Technologies | Develop, support and implement EPRI programs, industry initiatives, research and development programs collaboratives and activities with universities, labs and the Department of Energy. | Multiple Factor – Utility |
| New Technology Assessment | Perform assessment activities for strategic technology pilots, technology assessments, marketing tests, customer pilots and due diligence reviews. | Multiple Factor – Utility and Non-Utility |
| Technical Application and Product Innovation | Develop, analyze and support strategic alliances, joint ventures, strategic startups, direct investments and Portfolio initiatives. | Multiple Factor – Utility and Non-Utility |
| New Technology and Product Market Deployment | Develop, support and implement the following initiatives: tailored solutions with existing products, commercial packages, operational efficiencies and business area solutions. | Multiple Factor – Utility and Non-Utility |
| Demand Response Initiatives | Provide support for corporate demand response initiatives. | Multiple Factor – Utility and Non-Utility |
| Renewable Energy Program and Strategy | Provide support for various corporate and regulatory initiatives to develop and implement renewable energy programs and products. | Multiple Factor – Utility |

| | | |
|--|--|---|
| Regulated Programs and Services | Develop, support and implement programs and strategies to meet corporate initiatives and regulatory mandates and commitments related to Comprehensive Resource Assessment(CRA), customer end-use technology, distributed generation and load management. | Multiple Factor – Utility |
| Project Implementation Management Services | Develop and implement end-use and distributed generation technology-based products and services. | Multiple Factor – Utility and Non-Utility |

TECHNOLOGY & SUPPORT SERVICES

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|---|---|---|
| Provide Network Services | Provide Internal Network Services. | Multiple Factor – Utility and Non-Utility |
| Maintain wireless cell sites and fiber optics network | Maintain internal wireless cell sites and fiber optic network; provide engineering, procurement, and installation services. | Multiple Factor – Utility and Non-Utility |

INFORMATION TECHNOLOGY

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|--|--|--------------------------------|
| Application Development | Create new or enhance existing applications; including analysis design coding, testing, system integration, and implementation, as well as any required technical writing or project manual development. | Directly Billed |
| Development Supervision and Tool Support | Supervision of application development employees and the support of development software tools. | Application Development Ratio |
| Server Support (Unix, SAP) | Create and support the network and server infrastructure to accommodate unix and SAP client server applications. | Gigabytes Used Ratio |
| Client Server Storage Support | Support of storage requirements for all server applications. | Server Support Composite Ratio |
| Server Support (Intel) | Create and support the network and server infrastructure to accommodate windows and NT client server applications. | Number of Intel Servers Ratio |
| Mainframe Processing and Storage Support | Execute mainframe applications, including an appropriate portion of support, started tasks, mainframe backups and microfiche services. | Gigabytes Used Ratio |

| | | |
|------------------------------------|--|---|
| Desktop Support | Help desk email and end-user tools, remote access, repair services, and general workstation support. | Number of Computer Workstations Ratio |
| Network Services | Includes voice, data, EMS and radio access. | Direct Charge Ratio |
| Inserting Services | Provide document bursting, inserting and mailing. | Number of Billing Inserts Ratio |
| Printing Services | Provide mainframe and client server printing services at the data center. | Daily Print Volume Ratio |
| Technical Consulting | Provide consulting support to departments and end-users to enable them to leverage their IT capabilities. Provide advice and consultation regarding desktop setups and configurations. | Directly Billed |
| Training | Provide IT training. | Multiple Factor – Utility and Non-Utility |
| Business Application Support | Support business application related software licenses and / or hardware maintenance provided by an outside vendor. | Directly Billed |
| Data Security | Disaster recovery and data security services. | Multiple Factor – Utility and Non-Utility |
| Project Management Office | Oversee technology projects through benefit. | Multiple Factor – Utility and Non-Utility |
| Provide Telecommunication Services | Provide telecommunication services and equipment. | Direct Charge Ratio |
| Portal Support | Support the infrastructure to accommodate internet and intranet application access. | Multiple Factor – Utility and Non-Utility |

PERFORMANCE PLANNING

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|-------------------------------|---|------------------------------------|
| Performance Planning Services | Develop, support and execute performance planning services. | Multiple Factor – All |

SUPPLY CHAIN

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|--|---|---|
| Strategic Planning, Demand management and Procurement Projects | Provide assistance in materials and services planning (demand management) and performs special procurement projects. | Multiple Factor – Utility and Non-Utility |
| Goods and services procurement | Procure material, equipment and contractor services. Establish, manage and administer programs, which allow internal customers to obtain goods without having to process the need through Procurement. Develop specifications, construction standards, schedules, and bills of materials. | Multiple Factor – Utility and Non-Utility |
| Materials Management Support | Maintain the computerized purchasing and materials management systems, and material related modules; maintain and/or modify select management reports. Analyze Supply Chain processes and measure performance. Monitor and forecast demand to ensure a continuous supply of materials. | Multiple Factor – Utility and Non-Utility |
| Investment Recovery Projects | Develop and implement plans for disposition of surplus assets. | Multiple Factor – Utility and Non-Utility |
| Process, Refurbish and Sell Materials | Perform recovery processing, investment recovery processing, refurbishing and selling materials. | Multiple Factor – Utility and Non-Utility |
| Provide Warehousing Services - Non-nuclear | Receive and place material into stock, insure quality requirements are met at receipt, maintain inventory counts, and update information systems. Fill customer requests for material from stock. | Multiple Factor – Utility and Non-Utility |
| Provide Warehousing Services - Nuclear | Receive and place material into stock, insure quality requirements are met at receipt, maintain inventory counts, and update information systems. Fill customer requests for material from stock. | None (All direct charged) |
| Warehousing Space Charge | Provide warehousing space to internal customers. | Multiple Factor – Utility and Non-Utility |

CONTROLLERS

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|--|---|---|
| Accounting Research | Provide accounting research and consulting to ensure compliance with existing and proposed financial reporting, and regulatory accounting requirements. | Multiple Factor - All |
| Accounts Payable | Nonpayroll corporate disbursement services including account distribution to the general ledger. Resolve problems associated with invoice processing and maintain the accounts payable system. | Multiple Factor - All |
| Billing Services | Prepare non-retail electric billings. | Multiple Factor Utility |
| Infrastructure and Corporate Reporting, Accounting and Budgeting | Prepare Corporate Sustaining reports, subsidiary accounting and corporate budgeting, which includes reporting and support of the ledger, property records and SAP system. | Multiple Factor - All |
| Due Diligence | Assist value centers to determine whether proposed business acquisitions/combinations and similar transactions are desirable from a financial perspective; extensive review/analysis following preliminary review and firm intent to proceed with transaction through commitment and closing phases. | None (All direct charged) |
| Value Center Accounting and Budgeting | Maintain the property accounting system and provide value center accounting such as management reporting. | Multiple Factor – Utility and Non-Utility |
| Property Record Maintenance | Maintain corporate continuing property records. | Multiple Factor – Utility and Non-Utility or Multiple Factor Utility* |
| Tax Consulting and Research | Conduct tax research and tax consulting to assure compliance with statutes, while evaluating alternative tax strategies within the constraints of regulations that provide additional shareholder value to the company. In addition, provide tax-consulting advice to the value centers on tax compliance and reporting issues, which includes business “start-up” support to organizations requiring assistance. | Multiple Factor – All |

* For services rendered only to the utilities.

| | | |
|----------------|---|---|
| Tax Compliance | Prepare and process all schedules and information associated with corporate and subsidiary tax returns, audits, and tax litigation, assuring compliance with tax regulations and statues. | Multiple Factor – All or Multiple Factor Utility* |
|----------------|---|---|

* For services rendered only to the utilities.

CREDIT MANAGEMENT

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|--|--|---|
| Credit Analysis and Supporting Functions | Provide detailed written credit analysis issuing recommendations on counterparty creditworthiness and assigning credit limits. | Multiple Factor – Utility and Non-Utility |
| Credit Policies and Procedures | Develop and support credit policies and procedures for managing credit risk. Implement and support standardized credit approval processes. | Multiple Factor – Utility and Non-Utility |
| Credit Management Information System | Develop and support credit management reports and calculate credit exposure on a corporate wide basis. | Multiple Factor - All |

ENTERPRISE RISK MANAGEMENT

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|-------------------------|--|-----------------------------|
| General Risk Management | Develop and maintain an enterprise risk management system. | Multiple Factor - All |

INSURANCE SERVICES

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|--|--|---|
| Insurance Policies | Manage and support insurance policies for all the business units . | Multiple Factor – Utility and Non-Utility |
| Loss Control Services | Manage and support property inspections to prevent losses. | Multiple Factor – Utility and Non-Utility |
| Surety Bonds | Manage and support Surety Bonds. | Multiple Factor– Utility and Non-Utility |
| Risk Transfer and Risk Mitigation Services | Manage and support risk transfer and risk mitigation services. | Multiple Factor – Utility and Non-Utility |
| Ancillary Coverages | Manage and support ancillary coverages. | None (All direct charged) |

INTERNAL AUDIT

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|--------------------|--|---|
| Audit Services | Perform the following internal audit services based on risk levels and / or requests: financial, performance analysis, safeguarding of assets, computer- related and fraud investigations. | Multiple Factor – All or Multiple Factor – Utility* |

INVESTMENT MANAGEMENT

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|--|---|---|
| Qualified and Non-qualified Pension and Savings Plan | Establish and implement investment policy and asset allocation strategy and monitor investment performance. | Number of Participating Employees – Utility and Non-Utility |
| FirstEnergy Foundation | Establish and implement investment policy and asset allocation strategy and monitor investment performance. | Multiple Factor - All |
| Voluntary Employee Benefit Association (VEBA) Trust | Establish and implement investment policy and asset allocation strategy and monitor investment performance. | Number of Participating Employees – Utility and Non-Utility |
| Nuclear Decommissioning | Establish and implement investment policy and asset allocation strategy and monitor investment performance. | None (All direct charged) |
| Non-Utility Generator Trust | Establish and implement investment policy and asset allocation strategy and monitor investment performance. | Multiple Factor – Non-Utility |
| Spent Nuclear Fuel | Establish and implement investment policy and asset allocation strategy and monitor investment performance. | None (All direct charged) |
| Low-Income Housing Tax Credit Partnership | Establish and implement investment policy and asset allocation strategy and monitor investment performance. | Multiple Factor - All |

INVESTOR RELATIONS

| Product or Service | Product / Service Description | Indiregct Allocation Methods |
|----------------------|--|--|
| Investor Information | Compile and communicate information to investors. | Multiple Factor – Utility* or Direct Charge to Holding Co. |
| Investor Education | Target and educate potential investors to promote FirstEnergy's valuation characteristics and business strategy. | None (All Direct Charge to Holding Co.) |

* For services rendered only to the utilities.

| | | |
|------------------------|---|-----------------------|
| Regulations Compliance | Ensure compliance with SEC Fair Disclosure regulations. | Multiple Factor - All |
|------------------------|---|-----------------------|

| | | |
|----------------------------------|--|-----------------------|
| FirstEnergy Management Education | Provide education to management of business concerns and valuation issues of analyst/investors | Multiple Factor – All |
| FirstEnergy Employee Education | Actively promote understanding of financial and investor relations' issues. | Multiple Factor – All |

RATES AND REGULATORY AFFAIRS

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|--------------------------------------|---|---|
| Regulatory Activities and Consulting | Manage regulatory activities and interfaces, including tariff development and interpretation. Monitor and participate in regulatory affairs at the local, state and federal levels. | Multiple Factor – Utility |
| Customer Pricing and Contracting | Develop pricing programs for regulated electric service for retail and wholesale customers, including “unbundled” costs and prices for generation, transmission and distribution service and support justification to regulators. Provide support in developing pricing for special-purpose customer programs and non-regulated energy services (e.g. prepayment, economic development, interruptible load, conjunctive-billing electric service programs). | Multiple Factor – Utility |
| Billing Support | Provide assistance calculating customer (external and internal) invoices and operate and maintain systems to render, collect and account for these invoices. | Multiple Factor – Utility |
| Sales and Load Forecasting | Develop short-term and long-term sales forecast, peak load projections and customer counts | Multiple Factor – Utility and Non-Utility |

TREASURY

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|---|---|------------------------------------|
| Capital Structure Management and Administration | Perform all activities related to acquiring capital and establish and administer funding, legal documentation, and record-keeping activities associated with finance programs | Multiple Factor – All |
| Corporate Funds Management | Plan, manage, and operate the corporate “cash-flow-cycle.” | Multiple Factor – All |
| Corporate Forecasting | Provide regulatory support, strategy support, financial modeling and forecasting, financial and economic analysis and development of annual corporate KPI target. | Multiple Factor – All |

| | | |
|--|--|---|
| Capital Project Evaluation and Support | Provide analytical support in the areas of financing, profitability, capital structure and cash flow. | Multiple Factor – Utility and Non-Utility |
| Investor Relations Activities | Provide institutional and retail security holder, buy and sell-side analysts, rating agencies, and other key members of the financial community with qualitative and quantitative information. | Multiple Factor – All |

BUSINESS DEVELOPMENT

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|----------------------------------|---|------------------------------|
| Mergers and Acquisitions Support | Support, evaluate and assist in the management of merger, asset acquisition and asset disposition activities. | None (All direct charged) |
| Internal Consulting | Perform strategic analysis/business fit, and economic analysis. Provide integration and transitional management services as needed. | None (All direct charged) |

GOVERNMENTAL AFFAIRS

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|--------------------------------------|--|------------------------------|
| Federal Governmental Affairs Support | Activities associated with developing and maintaining relationships with federal government institutions; includes lobbying, and other support activities. | None (All direct charged) |
| State Governmental Affairs Support | Activities associated with developing and maintaining relationships with state government institutions; includes lobbying, and other support activities. | None (All direct charged) |

LEGAL

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|--|--|---|
| Provide Governmental Affairs Support | Activities associated with developing and maintaining relationships with government institutions; includes lobbying, litigation, and other support activities. | None (All direct charged) |
| Nuclear Legal Consultation and Case Management | Provide legal advice for federal and state nuclear matters. | None (All direct charged) |
| Human Resources Legal Consultation & Case Management | Provide legal advice for human resource matters (including workers compensation, union negotiations, arbitrations, class action lawsuits, etc.). | Multiple Factor – Utility and Non-Utility |

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|--|--|---|
| Employee Benefits Legal Consultation & Case Management | Provide legal advice for employee benefits matters (including health and welfare benefits, tax-qualified and non-tax qualified benefit plans and programs, pension administration, etc.). | Number of Participating Employees – Utility and Non-Utility |
| Tax Legal Consultation & Case Management | Provide legal advice for tax matters including federal, state & local tax matters (land tax, sales & use tax, IRS, etc.). | Multiple Factor – All |
| Bankruptcy Legal Consultation & Case Management | Provide legal advice for bankruptcy matters. | Multiple Factor – Utility and Non-Utility |
| International Legal Consultation & Case Management | Provide legal advice for international matters– contract negotiations, sale/lease agreements. | None (All direct charged) |
| Non-Utility Legal Consultation & Case Management | Provide legal advice on federal and state matters to Non-Utility Subsidiaries. | Multiple Factor – Non-Utilities |
| Regulatory Legal Consultation & Case Management | Provide legal advice for federal and state regulatory matters. | Multiple Factor – Utility |
| Environmental Legal Consultation & Case Management | Provide legal advice for environmental matters (other than PCB – related matters) - federal (EPA) and state (EPA), regulatory/legislative compliance issues. | None (All direct charged) |
| PCB Environmental Legal Consultation & Case Management | Provide legal advice for PCB-related matters - federal (EPA) and state (EPA), regulatory/legislative compliance issues. | Multiple Factor – Utility |
| Real Estate Legal Consultation & Case Management | Provide legal advice for real estate matters. | Multiple Factor – Utility and Non-Utility |
| Corporate Legal Consultation & Case Management | Provide legal advice for general corporate and transactional matters (including SEC filings, Board of Directors matters, PUHCA, Financings, Securities Matters, Intellectual Property, Technology, General Counsel matters, etc.). | Multiple Factor – All |
| Claims Legal Consultation & Case Management | Provide legal advice for Claims matters. | Multiple Factor - All |

CLAIMS

| Product or Service | Product / Service Description | Indirect Allocation Methods |
|---------------------------|--------------------------------------|------------------------------------|
|---------------------------|--------------------------------------|------------------------------------|

| | | |
|---------------------------|---|-----------------------|
| Process Receivable Claims | Provide management, supervision, and performance of tasks associated with the resolution and chargeback of receivable claims. | Multiple Factor - All |
| Provide Corporate Support | Claims support in evaluating claims, and procuring appropriate external/internal legal resources. | Multiple Factor - All |

Attachment D
Pages from MAIT's FERC Form No. 1

June 1, 2022

| Name of Respondent: Mid-Atlantic Interstate Transmission, LLC | | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/01/2022 | Year/Period of Report End of: 2021/ Q4 |
|---|--|---|------------------------------------|---|
| TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES | | | | |
| <p>1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.</p> <p>2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".</p> <p>3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.</p> | | | | |
| Line No. | Description of the Good or Service (a) | Name of Associated/Affiliated Company (b) | Account(s) Charged or Credited (c) | Amount Charged or Credited (d) |
| 1 | Non-power Goods or Services Provided by Affiliated | | | |
| 2 | Provide Corporate Responsibility and Communications Support | FirstEnergy Service Company | Various | 317,363 |
| 3 | Provide President & CEO Support | FirstEnergy Service Company | 923 | 741,653 |
| 4 | Inventory Carrying Charges on Service Company Assets | FirstEnergy Service Company | 923 | 1,371,215 |
| 5 | Provide Transmission & Distribution Support | FirstEnergy Service Company | Various | 31,933,596 |
| 6 | Provide Compliance & Regulated Services Support | FirstEnergy Service Company | Various | 1,088,501 |
| 7 | Provide Customer Support | FirstEnergy Service Company | 923 | 2,632 |
| 8 | Interest Expense - Regulated Money Pool | FirstEnergy Corp. | 430 | 571,397 |
| 9 | Provide SVP & Chief Financial Officer | FirstEnergy Service Company | 923 | 60,742 |
| 10 | Provide Information Technology Support | FirstEnergy Service Company | Various | 7,535,929 |
| 11 | Rent - Akron Control Facility | American Transmission Systems, Inc. | 567 | 2,085,884 |
| 12 | Provide Supply Chain Support | FirstEnergy Service Company | Various | 2,563,346 |
| 13 | Rent - Wadsworth Facility | American Transmission Systems, Inc. | 567 | 1,760,458 |
| 14 | Provide Accounting & Tax Support | FirstEnergy Service Company | Various | 3,479,604 |
| 15 | Rent -Center for Advanced Energy Technology (CAET) | American Transmission Systems, Inc. | 567 | 2,488,815 |
| 16 | Provide Treasury Support | FirstEnergy Service Company | 923 | 122,935 |
| 17 | Rent - Pottsville Pike | Metropolitan Edison Company | 566 | 305,683 |
| 18 | Provide Strategy, LT Planning & Business Performance Support | FirstEnergy Service Company | 923 | 276,125 |
| 19 | Rent - MetEd Facilities Use | Metropolitan Edison Company | 566 | 2,248,033 |
| 20 | Provide Risk Support | FirstEnergy Service Company | 923 | 349,051 |

| | | | | |
|----|--|---|---------------------------|-------------|
| 21 | Rent - Penelec Facilities Use | Pennsylvania Electric Company | 566 | 2,026,621 |
| 22 | Ground Lease | Metropolitan Edison Company | 567 | 2,521,385 |
| 23 | Provide Internal Auditing Support | FirstEnergy Service Company | ^(a) 923 | 142,322 |
| 24 | Ground Lease | Pennsylvania Electric Company | 567 | 1,530,085 |
| 25 | Provide Legal Support | FirstEnergy Service Company | ^(a) 923 | 742,295 |
| 26 | Provide Rates & Regulatory Affairs Support | FirstEnergy Service Company | ^(a) 923 | 127,355 |
| 27 | Rent - Monongahela Power Headquarter Facility | Trans-Allegheny Interstate Line Company | 566 | 638,782 |
| 28 | Provide Corporate Affairs & Community Involvement Support | FirstEnergy Service Company | ^(a) 923 | 76,882 |
| 29 | Rent - Greensburg Corporate Center | West Penn Power Company | 566 | 352,725 |
| 30 | Provide External Affairs Support | FirstEnergy Service Company | ^(a) Various | 47,651 |
| 31 | ^(a) Allocation Factors | | | |
| 32 | Provide Ethics & Compliance Support | FirstEnergy Service Company | ^(a) 923 | 88,221 |
| 33 | Provide Human Resources & Corporate Services Support | FirstEnergy Service Company | ^(a) Various | 1,918,791 |
| 19 | | | | |
| 20 | Non-power Goods or Services Provided for Affiliated | | | |
| 21 | Interest Income - Regulated Money Pool | FirstEnergy Corp. | 419 | (323,693) |
| 22 | Transmission Charge - TMI Unit 1 | Jersey Central Power & Light Company | 454 | (1,998,563) |
| 23 | Transmission Investment Power Pool Agreement | Jersey Central Power & Light Company | 454 | (1,762,524) |
| 42 | | | | |

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: Mid-Atlantic Interstate Transmission, LLC | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/01/2022 | Year/Period of Report End of: 2021/ Q4 |
|--|---|-------------------------------|---|

FOOTNOTE DATA

(a) Concept: DescriptionOfNonPowerGoodOrService

Factor Abbreviations

- MA Multiple Factor – All
- MN Multiple Factor Non-Utility
- MT Multiple Factor Utility & Non-Utility
- MU Multiple Factor Utility
- CR Customer Ratio
- DCR Direct Charge Ratio
- HC Head Count
- IS Inserting Service
- NIS Number of Intel Servers
- PE Participating Employees
- PV Print Volume
- SH Shopping Customers
- SSC Server Support Composite
- WS Workstation Support

'Direct' indicates that 100% of the costs assess to one legal entity

MA – Each Subsidiary benefiting from receiving the product or service will be charged a proportion of the Indirect Costs. The FirstEnergy Holding Co bears 5% of the product or service costs being allocated. The remaining 95% of the costs will be allocated between the Utility and Non-Utility Subsidiaries based on FirstEnergy's equity investment in the respective groups. A subsequent step then allocates among the Utility Subsidiaries based upon the "Multiple Factor - Utility" (MU) method and among the Non-Utility Subsidiaries based upon the "Multiple Factor - Non-Utility" (MN) method, both explained below.

MN – Each Non-Utility Subsidiary benefiting from receiving the product or service will be charged a proportion of the Indirect Costs based upon the total assets of each Non-Utility Subsidiary, including the generating assets under operating leases to the Utility Subsidiaries.

MT – The product or service costs being charged are allocated 100% between Utility and Non-Utility Subsidiaries in the same manner as MA above. Unlike MA, FirstEnergy Holding Co does not bear any of the allocation.

MU – Each Utility Subsidiary benefiting from receiving the product or service will be charged a proportion of the Indirect Costs based upon the sum of the weighted averages of (1) Gross transmission and/or distribution plant; (2) Operating and maintenance expense excluding purchase power and fuel costs; and (3) Transmission and/or distribution revenues, excluding transactions with affiliates. Each of the 3 components is weighted equally

(b) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

| | Account | | Amount |
|---|---------|----|------------|
| Provide Corporate Responsibility and Communications Support | 426.5 | \$ | 29,918 |
| Cost Allocation Factors Used - Direct, MA, MT, MU | 923 | | 275,081 |
| | 107 | | 11,810 |
| | 108 | | 554 |
| | | | \$ 317,363 |

(c) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

| | Account | | Amount |
|-----------------------------------|---------|----|---------|
| Provide President & CEO Support | 923 | \$ | 741,653 |
| Cost Allocation Factors Used - MA | | | |

(d) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

| | Account | | Amount |
|--|---------|----|-----------|
| Inventory Carrying Charges on Service Company Assets | 923 | \$ | 1,371,215 |
| Cost Allocation Factors Used - Direct | | | |

(e) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

| | Account | | Amount |
|--|---------|----|---------------|
| Provide Transmission & Distribution Support | 560 | \$ | 256,650 |
| Cost Allocation Factors Used - Direct, CR, DCR | 561 | | 10,304 |
| MA, MT, MU | 561.1 | | 490,859 |
| | 561.2 | | 616,943 |
| | 561.5 | | 212,202 |
| | 566 | | 959,142 |
| | 568 | | 7,627,834 |
| | 923 | | 1,059,457 |
| | 107 | | 19,946,147 |
| | 108 | | 753,546 |
| | 186 | | 512 |
| | | | \$ 31,933,596 |

(f) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

| | Account | Amount |
|--|---------|---------------------|
| Provide Compliance & Regulated Services Support | 566 | \$ 449,926 |
| Cost Allocation Factors Used - Direct, MA, MU | 568 | 461,499 |
| | 923 | 147,249 |
| | 107 | 29,333 |
| | 108 | 494 |
| | | <u>\$ 1,088,501</u> |
| (g) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies | | |
| Provide Customer Support | 923 | \$ 2,632 |
| Cost Allocation Factors Used - Direct, CR, MA, MT, MU, SH | | |
| (h) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies | | |
| Provide SVP & Chief Financial Officer | 923 | \$ 60,742 |
| Cost Allocation Factors Used - MA | | |
| (i) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies | | |
| Provide Information Technology Support | 566 | \$ 386,694 |
| Cost Allocation Factors Used - Direct, CR, DCR, MA | 566 | 293,876 |
| MT, MU, PV, WS | 569.1 | 458 |
| | 569.2 | 1,844 |
| | 569.3 | 21,185 |
| | 923 | 3,885,778 |
| | 107 | 2,868,784 |
| | 108 | 77,310 |
| | | <u>\$ 7,535,929</u> |
| (j) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies | | |
| Provide Supply Chain Support | 566 | \$ 1,265,826 |
| Cost Allocation Factors Used -Direct, DCR, MT, MU | 923 | 177,345 |
| | 107 | 1,062,927 |
| | 108 | 57,248 |
| | | <u>\$ 2,563,346</u> |
| (k) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies | | |
| Provide Accounting & Tax Support | 426.5 | \$ 1,143 |
| Cost Allocation Factors Used - Direct, HC, MA, MT, MU | 560 | 30,468 |
| | 561 | 513 |
| | 561.1 | 25,698 |
| | 561.2 | 32,074 |
| | 561.5 | 10,223 |
| | 566 | 96,343 |
| | 568 | 380,733 |
| | 573 | 2,670 |
| | 923 | 2,858,145 |
| | 107 | 41,008 |
| | 108 | 586 |
| | | <u>\$ 3,479,604</u> |
| (l) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies | | |
| Provide Treasury Support | 923 | \$ 122,935 |
| Cost Allocation Factors Used - MA, PE | | |
| (m) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies | | |
| Provide Strategy, LT Planning & Business Performance Support | 923 | \$ 276,125 |
| Cost Allocation Factors Used - MA, MU | | |
| (n) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies | | |
| Provide Risk Support | 923 | \$ 349,051 |
| Cost Allocation Factors Used - MA, MT, MU | | |
| (o) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies | | |

| | | | |
|--|---|----|---|
| Provide Internal Auditing Support Cost Allocation Factors Used - Direct, MA, MU | Account 923 | \$ | Amount 142,322 |
| <u>(p)</u> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies | | | |
| Provide Legal Support Cost Allocation Factors Used - Direct, MA, MT, MU | Account 923 | \$ | Amount 742,295 |
| <u>(q)</u> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies | | | |
| Provide Rates & Regulatory Affairs Support Cost Allocation Factors Used - Direct, CR, MU | Account 923 | \$ | Amount 127,355 |
| <u>(r)</u> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies | | | |
| Provide Corporate Affairs & Community Involvement Support Cost Allocation Factors Used - MA, MU | Account 923 | \$ | Amount 76,882 |
| <u>(s)</u> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies | | | |
| Provide External Affairs Support Cost Allocation Factors Used - Direct, MA, MU | Account 426.5 923 | \$ | Amount 21,411 26,240 <u>47,651</u> |
| <u>(t)</u> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies | | | |
| Provide Ethics & Compliance Support Cost Allocation Factors Used - MA | Account 923 | \$ | Amount 88,221 |
| <u>(u)</u> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies | | | |
| Provide Human Resources & Corporate Services Support Cost Allocation Factors Used - Direct, DCR, HC, MA, MT, MU | Account 426.5 560 561 561.1 561.2 561.5 566 568 573 923 107 108 | \$ | Amount 1,394 37,105 625 31,198 38,823 12,468 97,699 456,672 11,979 1,187,047 40,405 3,374 <u>1,918,791</u> |

FERC FORM NO. 1 ((NEW))

Document Content(s)

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