

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)
1	GROSS REVENUE REQUIREMENT [page 3, Line 45, col 5]		MON POWER		\$ 59,233,744
	REVENUE CREDITS	(Note T)	Total	Allocator	
2	Account No. 451	(page 4, Line 38)	-	TP 0.96163	-
3	Account No. 454	(page 4, Line 39)	-	TP 0.96163	-
4	Account No. 456	(page 4, Line 40)	489,230	TP 0.96163	470,460
5	TEC Revenue	Attachment 11, Page 2, Line 3, Col. 13	358,449	DA 1.00000	358,449
6	TOTAL REVENUE CREDITS (sum Lines 2-5)		847,680		828,909
7	True-up Adjustment with Interest	(Attachment 13, Line 28) enter negative			-
8	NET REVENUE REQUIREMENT	(Line 1 - Line 6 + Line 7)			\$ 58,404,835

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Line No.	(1)	(2)	MON POWER		(5)
			(3)	(4)	
		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)	3,099,318,395	NA	
2	Transmission	Attachment 3, Line 14, Col. 3 (Notes U & X)	632,680,555	TP	0.96163 608,406,078
3	Distribution	Attachment 3, Line 14, Col. 4 (Notes U & X)	2,226,284,078	NA	
4	General & Intangible	Attachment 3, Line 14, Col. 5 & 6 (Notes U & X)	162,275,827	W/S	0.04071 6,606,329
5	Common	Attachment 3, Line 14, Col. 7 (Notes U & X)	-	CE	-
6	TOTAL GROSS PLANT (sum Lines 1-5)		6,120,558,856	GP=	10.048% 615,012,407
ACCUMULATED DEPRECIATION					
7	Production	Attachment 4, Line 14, Col. 1 (Notes U & X)	1,367,159,504	NA	
8	Transmission	Attachment 4, Line 14, Col. 3 (Notes U & X)	214,136,642	TP	0.96163 205,920,718
9	Distribution	Attachment 4, Line 14, Col. 4 (Notes U & X)	680,506,919	NA	
10	General & Intangible	Attachment 4, Line 14, Col. 5 & 6 (Notes U & X)	87,381,970	W/S	0.04071 3,557,363
11	Common	Attachment 4, Line 14, Col. 7 (Notes U & X)	-	CE	0.04071 -
12	TOTAL ACCUM. DEPRECIATION (sum Lines 7-11)		2,349,185,034		209,478,081
NET PLANT IN SERVICE					
13	Production	(Line 1 - Line 7)	1,732,158,891		
14	Transmission	(Line 2 - Line 8)	418,543,914		402,485,360
15	Distribution	(Line 3 - Line 9)	1,545,777,160		
16	General & Intangible	(Line 4 - Line 10)	74,893,857		3,048,966
17	Common	(Line 5 - Line 11)	-		-
18	TOTAL NET PLANT (sum Lines 13-17)		3,771,373,821		405,534,326
ADJUSTMENTS TO RATE BASE					
19	Account No. 281 (enter negative)	Attachment 5, Line 1, Col. 1 (Notes C, F)	-	NA	
20	Account No. 282 (enter negative)	Attachment 5, Line 1, Col. 2 (Notes C, F)	(94,720,196)	DA	1.00000 (94,720,196)
21	Account No. 283 (enter negative)	Attachment 5, Line 1, Col. 3 (Notes C, F)	(5,332,901)	DA	1.00000 (5,332,901)
22	Account No. 190	Attachment 5, Line 1, Col. 4 (Notes C, F)	10,018,321	DA	1.00000 10,018,321
23	Account No. 255 (enter negative)	Attachment 5, Line 1, Col. 5 (Notes C, F)	-	DA	1.00000 -
24	Unfunded Reserve Plant-related (enter negative)	Attachment 14, Line 6, Col. 6 (Notes C & Y)	-	DA	1.00000 -
25	Unfunded Reserve Labor-related (enter negative)	Attachment 14, Line 9, Col. 6 (Notes C & Y)	-	DA	1.00000 -
26	CWIP	Attachment 17, Line 3, Col P 216.b (Notes X & Z)	-	DA	1.00000 -
27	Unamortized Regulatory asset	Attachment 19, Line 2, Col. Y (Note X)	-	DA	1.00000 -
28	TOTAL ADJUSTMENTS (sum Lines 19-27)		(90,034,776)		(90,034,776)
29	LAND HELD FOR FUTURE USE	214.x.d (Attachment 14, Line 3, Col. 1) (Notes G & Y)	-	TP	0.96163 -
WORKING CAPITAL (Note H)					
31	CWC	1/8*(Page 3, Line 16 minus Page 3, Line 15)	7,753,577		1,890,914
32	Materials & Supplies (Note G)	227.8.c & .16.c (Attachment 14, Line 3, Col. 2) (Note Y)	-	TE	0.95617 -
33	Prepayments (Account 165)	111.57.c (Attachment 14, Line 3, Col. 3) (Notes B & Y)	2,702,815	GP	0.10048 271,587
34	TOTAL WORKING CAPITAL (sum Lines 31 - 33)		10,456,392		2,162,501
35	RATE BASE (sum Lines 18, 28, 29, & 34)		3,691,795,438		317,662,051

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For the 12 months ended 12/31/2022

Line No.	(1)	(2)	MON POWER			(5) Transmission (Col 3 times Col 4)
			(3) Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)	
		Source	Company Total	Allocator		
O&M and A&G						
1	Transmission O&M Expense	321.112.b (Attachment 20, page 1, Line 112)	124,329,489	TE	0.95617	118,879,648
2	Less LSE Expenses Included in Transmission O&M Accounts (Note W)		137,634	DA	1.00000	137,634
3	Less Account 565	321.96.b (Attachment 20, page 1, Line 96)	95,525,245	DA	1.00000	95,525,245
4	Less Sub-Transmission O&M	(Company records, Note DD)		DA	1.00000	
5	Less Vegetation Management Surcharge Rider	(Company records, Note CC)	9,872,154	DA	1.00000	9,872,154
6	A&G Expense	323.197.b (Attachment 20, page 2, Line 197)	49,606,813	W/S	0.04071	2,019,518
7	Less A&G specific	(Company records, Note BB)		W/S	0.04071	-
8	Less FERC Annual Fees			W/S	0.04071	-
9	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note D)		3,867,603	W/S	0.04071	157,452
10	Plus Transmission Related Reg. Comm. Exp. (Note I)			TE	0.95617	-
11	Sub-Transmission A&G reduction percent	Line 4 / Line 1	0%	DA	1.00000	0.00%
12	Less Sub-Transmission A&G	Line 11 * (Line 6 minus Line 7)	0	W/S	0.04071	0
13	PBOP Expense Adjustment in Year	Attachment 6, Line 11 (Note C)	23,574	DA	1.00000	23,574
14	Common	336.1		CE	0.04071	-
15	Amortization of Regulatory Assets	Attachment 19, Line 2, Col. K	-	DA	1.00000	-
16	TOTAL O&M and A&G (sum Lines 1, 6, 10, 13, 14, 15 less 2, 3, 4, 5, 7, 8, 9, 12)		64,557,241			15,230,256
DEPRECIATION AND AMORTIZATION EXPENSE						
17	Transmission	336.7.b (Note U)	12,617,594	TP	0.96163	12,133,487
18	General & Intangible	336.1.f & 336.10.f (Note U)	11,383,352	W/S	0.04071	463,422
19	Sub-Transmission	(Company records, Note DD)	176,011	DA	1.00000	176,011
20	Common	336.11.b (Note U)		CE	0.04071	-
21	TOTAL DEPRECIATION (sum Lines 17, 18, 20 less 19)		23,824,935			12,420,897
TAXES OTHER THAN INCOME TAXES (Note J)						
LABOR RELATED						
22	Payroll	263.i (Attachment 7, Line 1z)	5,328,210	W/S	0.04071	216,914
23	Highway and vehicle	263.i (Attachment 7, Line 2z)	3,437	W/S	0.04071	140
PLANT RELATED						
25	Property	263.i (Attachment 7, Line 3z)	25,440,756	GP	0.10048	2,556,365
26	Gross Receipts and Taxes Non-Functionalized to Transmission	263.i (Attachment 7, Line 4z)	8,089,376	NA		-
27	Other	263.i (Attachment 7, Line 5z)	18,434	GP	0.10048	1,852
28	Payments in lieu of taxes	Attachment 7, Line 6z		GP	0.10048	-
29	TOTAL OTHER TAXES (sum Lines 22 - 28)		38,880,214			2,775,271
INCOME TAXES (Note K)						
30	$T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$		25.66%			
31	$CF = (T(1-T)) * (1 - (WCLTD/R)) =$ where WCLTD=(page 4, Line 31) and R=(page 4, Line 34) and FIT, SIT & p are as given in footnote K.		23.60%			
32	$1 / (1 - T)$ (from Line 30)		1.3452			
33	Amortized Investment Tax Credit (266.8.f) (enter negative)		17,894			
34	Tax Effect of Permanent Differences and AFUDC Equity	(Notes C & D)				
35	(Excess)Deficient Deferred Income Taxes	(Attachment 15, Line 12, Col. F) (Notes C & E)	(223,134)			
36	Income Tax Calculation = Line 31 * Line 41		64,540,152	NA		5,553,384
37	ITC adjustment (Line 32 * Line 33)		-	GP	0.10048	-
38	Permanent Differences and AFUDC Equity Tax Adjustment (Line 32 * Line 34)		24,070	DA	1.00000	24,070
39	(Excess)Deficient Deferred Income Tax Adjustment (Line 32 * Line 35)		(300,152)	DA	1.00000	(300,152)
40	Total Income Taxes	sum Lines 36 through 39	64,264,070			5,277,501
41	RETURN	Rate Base (page 2, Line 35) * Rate of Return (page 4, Line 34, col. 6)	273,460,474.58	NA		23,530,019
42	GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)	(sum Lines 16, 21, 29, 40, 41)	464,986,935			59,233,744
43	Plus any increased ROE adder incentive NITS	Attachment 2b, Line 2 (Note AA)	\$ -			-
44	Plus any increased ROE adder incentive TEC	Attachment 11, Line 4, col 12 (Note AA)	\$ -			-
45	GROSS REV. REQUIREMENT	(sum Lines 42, 43, 44)	464,986,935			59,233,744

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For the 12 months ended 12/31/2022

		SUPPORTING CALCULATIONS AND NOTES				MON POWER	
Line No.	(1)	(2)	(3)	(4)	(5)	(6)	
TRANSMISSION PLANT INCLUDED IN ISO RATES							
1	Total transmission plant (page 2, Line 2, column 3)					632,680,555	
2	Less transmission plant excluded from ISO rates (Note M)						
3	Less transmission plant included in OATT Ancillary Services (Note N)					24,274,477	
4	Transmission plant included in ISO Rates (Line 1 less Lines 2 & 3)					608,406,078	
5	Percentage of transmission plant included in ISO Rates (Line 4 divided by Line 1)					TP=	0.96163
TRANSMISSION EXPENSES							
6	Total transmission expenses (page 3, Line 1, column 3)					124,729,489	
7	Less transmission expenses included in OATT Ancillary Services (Attachment 20, Line 85 plus Line 86 and Line 87) (Note L)					706,724	
8	Included transmission expenses (Line 6 less Line 7)					123,622,766	
9	Percentage of transmission expenses after adjustment (Line 8 divided by Line 6)					0.99432	
10	Percentage of transmission plant included in ISO Rates (Line 5)					TP	0.96163
11	Percentage of transmission expenses included in ISO Rates (Line 9 times Line 10)					TE=	0.95617
WAGES & SALARY ALLOCATOR (W&S)							
		Form 1 Reference	\$	TP	Proration (Note EE)	Allocation	
12	Production	354.20.b	36,507,033	0.00		-	
13	Transmission	354.21.b	2,667,302	0.96		2,564,964	(Note EE)
14	Distribution	354.23.b	15,609,022	0.00		-	W&S Allocator
15	Other	354.24, 354.25, 354.26.b	8,221,625	0.00		-	(S / Allocation)
16	Total (sum Lines 12-15)		63,004,982			2,564,964	= 0.04071 = WS
COMMON PLANT ALLOCATOR (CE) (Note O)							
			\$			% Electric	W&S Allocator
17	Electric	200.3.c				(Line 17 / Line 20)	(Line 16, col. 6)
18	Gas	201.3.d				1.00000 *	0.04071
19	Water	201.3.e					= CE 0.04071
20	Total (sum Lines 17 - 19)						
ANNUAL ALLOCATION FACTOR CALCULATION (Note A)							
21	Annual Allocation Factor for Income taxes and Return (ROE)						
22	Annual Allocation Factor for Income Taxes	Page 3, Line 40, Col. 5 / Page 2, Line 14, Col. 5					0
23	Annual Allocation Factor for Return on Rate Base	Page 3, Line 41, Col. 5 / Page 2, Line 14, Col. 5					0
24	Total Annual Allocation Factor for Income Taxes and Return (ROE)	Line 22 + Line 23					0
25	Annual Allocation Factor for Income taxes and Return (scaled basis points adder)						
26	Annual Allocation Factor for Income Taxes	Attach 2a Line 33 / Page 2, Line 14, Col. 5					0
27	Annual Allocation Factor for Return on Rate Base	Attach 2a Line 22 / Page 2, Line 14, Col. 5					0.061983777
28	Total Annual Allocation Factor for Income Taxes and Return (scaled basis points)	Line 26 + Line 27					0
29	Additional Annual Allocation Factor for Income Taxes and Return	Line 28 - Line 24					0
RETURN (R)							
30	Preferred Dividends (118.29c) (positive number)					\$	
Cost (Note P)							
		\$	%			Cost (Note P)	Weighted
31	Long Term Debt (112.24.c) (Attachment 8, Line 14, Col. 9) (Note X)	1,650,000,000	55%			0.0423	0.0234 =WCLTD
32	Preferred Stock (112.3d) (Attachment 8, Line 14, Col. 3) (Note X)	-	0%			0.0000	0.0000
33	Common Stock Attachment 8, Line 14, Col. 8) (Note X)	1,329,645,306	45%			0.1135	0.0506
34	Total (sum Lines 31-33)	2,979,645,306					0.0741 =R
REVENUE CREDITS							
ACCOUNT 447 (SALES FOR RESALE)							
35	a. Bundled Non-RQ Sales for Resale (311.x.b)	(310-311)		(Note Q)			
36	b. Bundled Sales for Resale						
37	Total of (a)-(b)						
38	ACCOUNT 451 (MISCELLANEOUS SERVICE REVENUE) (Note S)	(300.17.b)					
39	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)	(300.19.b)					
40	ACCOUNT 456 (OTHER ELECTRIC REVENUE) (Note V)	(330.x.n)				489,230	

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MON POWER

General Note: References to pages in this formulary rate are indicated as: (page#, Line#, col.#)
References to data from FERC Form 1 are indicated as: #.x.x (page, Line, column)

Note

Letter

- A Annual allocation Factor is utilized to calculate the incremental income tax and return for a scaled basis points adder to the ROE and will be utilized only in the instance there exists Commission approved ROE incentive projects; else there will exist no incremental income tax and return.
- B Prepayments shall exclude prepayments of income taxes.
- C Transmission-related only
- D Includes the annual income tax cost or benefits due to permanent differences or differences between the amounts of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction
- E Upon enactment of changes in tax law, income tax rates (including changes in apportionment) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes.
- F The balances in accounts 190, 281, 282, and 283 shall be adjusted for items as listed on Attachment 5. For example, any and all amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109 should be excluded. The balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note K. Account 281 is not allocated.
- G Identified in Form 1 as being only transmission related.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, Line 16, column 5 minus amortization of regulatory assets (page 3, Line 15, col. 5). Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, Line 57 in the Form 1.
- I Line 9 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 10 - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts and taxes non-functionalized to Transmission are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FT 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 32).
- | | | |
|------------------|-------|---|
| Inputs Required: | FT = | 21.00% |
| | SIT = | 5.90% (State Income Tax Rate or Composite SIT) |
| | p = | (percent of federal income tax deductible for state purposes) |
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1 - 561.3, and 561.BA., and related to generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts
- P Debt cost rate = Attachment 10, Column (j) total. Preferred cost rate = preferred dividends (Line 30) / preferred outstanding (Line 32). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC.
- Q Line 37 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Excludes revenues unrelated to transmission services.
- T The revenues credited on page 1, Lines 2-4 do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. The revenue on Line 5 is supported by its own reference.
- U Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC
- V On Page 4, Line 40, enter revenues from RTO settlements that are associated with NITS and firm Point-to-Point Service for which the load is not included in the divisor to derive AP Zonal rates. Exclude non-firm Point-to-Point revenues and revenues related to RTEP projects.
- W Account Nos. 561.4, 561.8, and 575.7 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
- X Calculate using a 13-month average balance.
- Y Calculate using average of beginning and end of year balance.
- Z Includes only CWP authorized by the Commission for inclusion in rate base.
- AA Any actual ROE incentive must be approved by the Commission; therefore, Line will remain zero until a project(s) is granted a ROE incentive adder.
- BB A&G adjustment to address specific assignment to distribution or transmission
- CC Vegetation Management Surcharge rider specific to West Virginia
- DD Sub-transmission includes assets below 100 kV, but which reside in transmission FERC accounts
- EE To the extent transmission assets are transferred to KATCo, a proration factor will be applied on a percent of the transmission gross plant transferred

Schedule 1A Rate Calculation

1	\$	706,724	Attachment H-11A, Page 4, Line 7
2			Revenue Credits for Sched 1A - Note A
3	\$	706,724	Net Schedule 1A Expenses (Line 1 - Line 2)
4		53,609,653	Annual MWh in AP Zone - Note B
5	\$	0.0132	Schedule 1A rate \$/MWh (Line 3/ Line 4)

Note:

A

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

B

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

ROE Calculation

Return Calculation		Source Reference	
1	Rate Base	Attachment H-11A, page 2, Line 35, Col. 5	317,662,051
2	Preferred Dividends	enter positive	0
	Common Stock		
3	Proprietary Capital	Attachment 8, Line 14, Col. 1	1,375,128,082
4	Less Preferred Stock	Attachment 8, Line 14, Col. 3	0
5	Less Accumulated Other Comprehensive Income Account 219	Attachment 8, Line 14, Col. 6	-293,047
6	Less Account 216.1, Renaissance Adj, AGC adj & Goodwill	Attachment 8, Line 14, Col. 2, 4, 5 & 7	45,775,823
7	Common Stock	Attachment 8, Line 14, Col. 8	1,329,645,306
	Capitalization		
8	Long Term Debt	Attachment H-11A, page 4, Line 31, Col. 3	1,650,000,000
9	Preferred Stock	Attachment H-11A, page 4, Line 32, Col. 3	0
10	Common Stock	Attachment H-11A, page 4, Line 33, Col. 3	1,329,645,306
11	Total Capitalization	Attachment H-11A, page 4, Line 34, Col. 3	2,979,645,306
12	Debt %	Total Long-Term Debt	55.3757%
13	Preferred %	Preferred Stock	0.0000%
14	Common %	Common Stock	44.6243%
15	Debt Cost	Total Long-Term Debt	0.0423
16	Preferred Cost	Preferred Stock	0.0000
17	Common Cost	Common Stock	0.1135
18	Weighted Cost of Debt	Total Long-Term Debt (WCLTD)	(Line 12 * Line 15) 0.0234
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16) 0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17) 0.0506
21	Rate of Return on Rate Base (ROR)	(Sum Lines 18 to 20)	0.0741
22	Investment Return = Rate Base * Rate of Return	(Line 1 * Line 21)	23,530,019

Income Taxes			
Income Tax Rates			
23	$T = 1 - ((1 - \text{SIT}) * (1 - \text{FIT})) / (1 - \text{SIT} * \text{FIT} * p) =$	Attachment H-11A, page 3, Line 30, Col. 3	25.66%
24	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / R)) =$	Calculated	23.60%
25	$1 / (1 - T)$	Attachment H-11A, page 3, Line 32, Col. 3	1.3452
26	Amortized Investment Tax Credit (266.8f) (enter negative)	Attachment H-11A, page 3, Line 33, Col. 3	-
27	Tax Effect of Permanent Differences and AFUDC Equity	Attachment H-11A, page 3, Line 34, Col. 3	17,893.51
28	(Excess)/Deficient Deferred Income Taxes	Attachment H-11A, page 3, Line 35, Col. 3	(223,134.30)
29	Income Tax Calculation	(line 22 * line 24)	5,553,383.86
30	ITC adjustment	Attachment H-11A, page 3, Line 37, Col. 5	-
31	Permanent Differences and AFUDC Equity Tax Adjustment	Attachment H-11A, page 3, Line 38, Col. 5	24,069.70
32	(Excess)/Deficient Deferred Income Tax Adjustment	Attachment H-11A, page 3, Line 39, Col. 5	(300,152.19)
33	Total Income Taxes	Sum lines 29 to 32	5,277,301.37

Return and Taxes			
34	Return and Income taxes with ROE	(Line 22 + Line 33)	28,807,319.95
35	Return with ROE	Attachment H-11A, Page 3, Line 41, Col. 5	23,530,018.58
36	Income Tax with ROE	Attachment H-11A, Page 3, Line 40, Col. 5	5,277,301.37

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

Incentive ROE Calculation

Return Calculation		Source Reference		
1	Rate Base		Attachment H-11A, page 2, Line 35, Col. 5	317,662,051
2	Preferred Dividends	enter positive	Attachment H-11A, page 4, Line 30, Col. 6	0
Common Stock				
3	Proprietary Capital		Attachment 8, Line 14, Col. 1	1,375,128,082
4	Less Preferred Stock		Attachment 8, Line 14, Col. 3	0
5	Less Accumulated Other Comprehensive Income Account 219		Attachment 8, Line 14, Col. 6	-293,047
6	Less Account 216.1, Renaissance Adj, AGC adj & Goodwill		Attachment 8, Line 14, Col. 2, 4, 5 & 7	45,775,823
7	Common Stock		Attachment 8, Line 14, Col. 8	1,329,645,306
Capitalization				
8	Long Term Debt		Attachment H-11A, page 4, Line 31, Col. 3	1,650,000,000
9	Preferred Stock		Attachment H-11A, page 4, Line 32, Col. 3	0
10	Common Stock		Attachment H-11A, page 4, Line 33, Col. 3	1,329,645,306
11	Total Capitalization		Attachment H-11A, page 4, Line 34, Col. 3	2,979,645,306
12	Debt %	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 4	55.3757%
13	Preferred %	Preferred Stock	Attachment H-11A, page 4, Line 32, Col. 4	0.0000%
14	Common %	Common Stock	Attachment H-11A, page 4, Line 33, Col. 4	44.6243%
15	Debt Cost	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 5	0.0423
16	Preferred Cost	Preferred Stock	Attachment H-11A, page 4, Line 32, Col. 5	0.0000
17	Common Cost	Common Stock	Attachment H-11A, page 4, Line 33, Col. 5 plus 100 bps (Note A)	0.1235
18	Weighted Cost of Debt	Total Long-Term Debt (WCLTD)	(Line 12 * Line 15)	0.0234
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)	0.0551
21	Rate of Return on Rate Base (ROR)		(Sum Lines 18 to 20)	0.0785
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	24,947,563

Income Taxes				
Income Tax Rates				
23	$T = 1 - ((1 - \text{SIT}) * (1 - \text{FIT})) / (1 - \text{SIT} * \text{FIT} * p) =$		Attachment H-11A, page 3, Line 30, Col. 3	25.66%
24	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / R)) =$	Calculated		24.22%
25	$1 / (1 - T)$		Attachment H-11A, page 3, Line 32, Col. 3	1.3452
26	Amortized Investment Tax Credit (266.8.f) (enter negative)		Attachment H-11A, page 3, Line 33, Col. 3	-
27	Tax Effect of Permanent Differences and AFUDC Equity		Attachment H-11A, page 3, Line 34, Col. 3	17,893.51
28	(Excess)/Deficient Deferred Income Taxes		Attachment H-11A, page 3, Line 35, Col. 3	(223,134.30)
29	Income Tax Calculation		(line 22 * line 24)	6,042,668.78
30	ITC adjustment		Attachment H-11A, page 3, Line 37, Col. 5	-
31	Permanent Differences and AFUDC Equity Tax Adjustment		Attachment H-11A, page 3, Line 38, Col. 5	24,069.70
32	(Excess)/Deficient Deferred Income Tax Adjustment		Attachment H-11A, page 3, Line 39, Col. 5	(300,152.19)
33	Total Income Taxes		Sum lines 29 to 32	5,766,586.30

Incremental Return and Taxes				
34	Return and Income taxes with scaled basis pts adder		(Line 22 + Line 33)	30,714,148.95
35	Return with incentive adder		Line 22	24,947,562.65
36	Income Tax with incentive adder		Line 33	5,766,586.30
37	Incremental Return and incomes taxes for increase in ROE		Line 34 minus Attachment 2 Line 34	1,906,829.00
38	Rate Base		Line 1	317,662,051.03
39	Incremental Return and incomes taxes for increase in ROE divided by rate base		Line 37 / Line 38	0.00600

Notes:

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

Incentive ROE NITS Worksheet Support
Net Plant Detail

Line No.	Project Name (Note A)	RTEP Project Number	Project Gross Plant (Note B)	Dec-21 (Note C)	Jan-22 (Note C)	Feb-22 (Note C)	Mar-22 (Note C)	Apr-22 (Note C)	May-22 (Note C)	Jun-22 (Note C)	Jul-22 (Note C)	Aug-22 (Note C)	Sep-22 (Note C)	Oct-22 (Note C)	Nov-22 (Note C)	Dec-22 (Note C)
1a			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1b			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1c			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1d			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1e			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1f			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Subtotal															

NOTE

[A] Utilize only in the instance there exists Commission approved ROE incentive projects

[C] Company records

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

Incentive ROE NITS Worksheet Support
Net Plant Detail

Accumulated Depreciation													(A)	(B)	(C)	(D)	(E)	
	Dec-21 (Note C)	Jan-22 (Note C)	Feb-22 (Note C)	Mar-22 (Note C)	Apr-22 (Note C)	May-22 (Note C)	Jun-22 (Note C)	Jul-22 (Note C)	Aug-22 (Note C)	Sep-22 (Note C)	Oct-22 (Note C)	Nov-22 (Note C)	Dec-22 (Note C)	Project Net Plant (Note H)	ROE Basis Pts adder (Note D)	Return and income taxes without adder (Note E)	Return and income taxes with ROE adder (Note F)	Incremental return and income taxes (Note G)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0		\$0	0	\$0.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0		0	0	\$0.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0		0	0	\$0.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0		0	0	\$0.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0		0	0	\$0.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0		0	0	\$0.00

\$0.00

NOTES

[C] Company records

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

[D] Enter Commission approved project specific ROE incentive basis points adder, which is a scaled factor against a 100 to derive the approved percentage adder
[E] Col. A * Attachment H-11A, Page 4, Line 24, Col. 6

[G] Taken to Attachment H-11A, Page 3, Line 43, Col. 3
[H] Utilizes a 13-month average.

Gross Plant Calculation

		[1] Production	[2] Sub-Transmission [D]	[3] Transmission [E]	[4] Distribution [F]	[5] Intangible	[6] General	[7] Common	[8] Total	
1	December	2021	3,069,953,901	12,709,538	615,156,632	2,181,361,956	40,924,633	113,683,296	-	6,021,080,418
2	January	2022	3,071,001,891	12,709,538	615,425,754	2,189,029,944	41,087,041	114,250,215	-	6,030,794,846
3	February	2022	3,071,606,622	12,709,538	615,706,864	2,196,391,824	41,266,679	114,812,625	-	6,039,784,614
4	March	2022	3,071,784,808	12,709,538	616,024,844	2,204,129,346	41,865,790	115,065,730	-	6,048,870,519
5	April	2022	3,072,880,341	12,709,538	617,382,591	2,210,767,286	42,066,200	115,345,906	-	6,058,442,323
6	May	2022	3,099,581,079	12,709,538	630,804,014	2,218,111,369	44,150,440	115,660,077	-	6,108,306,979
7	June	2022	3,104,676,697	12,709,538	633,854,815	2,226,100,725	44,692,177	115,948,471	-	6,125,272,885
8	July	2022	3,105,529,662	12,709,538	640,399,766	2,233,554,556	44,908,111	116,177,160	-	6,140,569,255
9	August	2022	3,107,236,826	12,709,538	640,692,421	2,241,083,525	45,198,838	116,414,628	-	6,150,626,238
10	September	2022	3,112,547,702	12,709,538	642,837,241	2,248,608,358	45,552,008	116,666,864	-	6,166,212,173
11	October	2022	3,122,327,076	12,709,538	647,174,812	2,256,265,137	54,826,098	117,861,148	-	6,198,454,270
12	November	2022	3,128,171,017	12,709,538	651,309,334	2,263,578,921	55,091,043	118,378,554	-	6,216,528,868
13	December	2022	3,153,841,516	12,709,538	658,078,131	2,272,710,072	57,825,996	119,866,023	-	6,262,321,738
14	13-month Average	[A] [C]	3,099,318,395	12,709,538	632,680,555	2,226,284,078	46,111,927	116,163,900	-	6,120,558,856
			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	2021	3,069,654,567	627,867,144	2,168,652,418	40,924,633	113,741,041		6,020,839,803	
16	January	2022	3,070,702,557	628,136,266	2,176,320,406	41,087,041	114,307,960		6,030,554,230	
17	February	2022	3,071,307,287	628,417,376	2,183,682,286	41,266,679	114,870,370		6,039,543,999	
18	March	2022	3,071,485,473	628,735,357	2,191,419,808	41,865,790	115,123,475		6,048,629,903	
19	April	2022	3,072,581,007	630,093,103	2,198,057,748	42,066,200	115,403,650		6,058,201,708	
20	May	2022	3,099,281,745	643,514,526	2,205,401,831	44,150,440	115,717,822		6,108,066,364	
21	June	2022	3,104,377,362	646,565,327	2,213,391,187	44,692,177	116,006,216		6,125,032,270	
22	July	2022	3,105,230,328	653,110,278	2,220,845,018	44,908,111	116,234,905		6,140,328,640	
23	August	2022	3,106,937,492	653,402,934	2,228,373,987	45,198,838	116,472,373		6,150,385,623	
24	September	2022	3,112,248,368	655,547,753	2,235,898,820	45,552,008	116,724,609		6,165,971,558	
25	October	2022	3,122,027,741	659,885,324	2,243,555,599	54,826,098	117,918,892		6,198,213,655	
26	November	2022	3,127,871,682	664,019,847	2,250,869,383	55,091,043	118,436,298		6,216,288,253	
27	December	2022	3,153,542,182	670,788,644	2,260,000,534	57,825,996	119,923,768		6,262,081,123	
28	13-month Average		3,099,019,061	645,391,068	2,213,574,540	46,111,927	116,221,645	-	6,120,318,241	

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	-\$299,334.40	974			57,745	
30	January	2022	-\$299,334.40	974			57,745	
31	February	2022	-\$299,334.40	974			57,745	
32	March	2022	-\$299,334.40	974			57,745	
33	April	2022	-\$299,334.40	974			57,745	
34	May	2022	-\$299,334.40	974			57,745	
35	June	2022	-\$299,334.40	974			57,745	
36	July	2022	-\$299,334.40	974			57,745	
37	August	2022	-\$299,334.40	974			57,745	
38	September	2022	-\$299,334.40	974			57,745	
39	October	2022	-\$299,334.40	974			57,745	
40	November	2022	-\$299,334.40	974			57,745	
41	December	2022	-\$299,334.40	974			57,745	
42	13-month Average		(299,334)	974	-	-	57,745	-

Notes:

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

Accumulated Depreciation Calculation

		[1] Production	[2] Sub-Transmission [D]	[3] Transmission [E]	[4] Distribution [F]	[5] Intangible	[6] General	[7] Common	[8] Total	
1	December	2021	1,340,167,131	452,982	212,997,234	663,456,739	25,841,527	56,392,133	-	2,298,854,763
2	January	2022	1,345,212,740	467,649	213,553,888	666,343,317	26,153,755	56,894,443	-	2,308,158,143
3	February	2022	1,350,285,947	482,317	214,127,790	669,242,618	26,468,115	57,400,394	-	2,317,524,863
4	March	2022	1,354,742,425	496,985	214,453,347	672,077,195	26,785,776	57,942,908	-	2,326,001,651
5	April	2022	1,359,566,738	511,652	214,746,240	674,863,532	27,079,952	58,483,773	-	2,334,740,235
6	May	2022	1,361,761,844	526,320	213,707,243	677,666,281	27,388,473	59,021,836	-	2,339,545,677
7	June	2022	1,366,379,580	540,987	213,770,395	680,424,427	27,741,266	59,562,838	-	2,347,878,506
8	July	2022	1,371,426,487	555,655	213,652,504	683,241,047	28,098,467	60,111,783	-	2,356,530,289
9	August	2022	1,376,427,447	570,323	214,225,460	686,073,985	28,461,520	60,660,917	-	2,365,849,329
10	September	2022	1,380,839,773	584,990	214,545,466	688,910,775	28,828,508	61,209,641	-	2,374,334,162
11	October	2022	1,384,914,210	599,658	214,633,166	691,826,095	29,238,050	61,657,668	-	2,382,269,190
12	November	2022	1,389,451,254	614,325	214,761,172	694,801,008	29,702,718	62,185,638	-	2,390,901,791
13	December	2022	1,391,897,981	628,993	214,602,435	697,662,925	30,043,958	62,609,550	-	2,396,816,849
14	13-month Average	[A] [C]	1,367,159,504	540,987	214,136,642	680,506,919	27,833,237	59,548,732	-	2,349,185,034

			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	1,342,262,228	213,450,799	663,003,757	25,841,527	56,411,670	-	2,300,969,980
16	January	2022	1,347,296,932	214,022,122	665,875,667	26,153,755	56,914,091	-	2,310,262,568
17	February	2022	1,352,359,234	214,610,694	668,760,301	26,468,115	57,420,154	-	2,319,618,497
18	March	2022	1,356,804,808	214,950,920	671,580,211	26,785,776	57,962,779	-	2,328,084,493
19	April	2022	1,361,618,216	215,258,482	674,351,880	27,079,952	58,503,756	-	2,336,812,286
20	May	2022	1,363,802,417	214,234,154	677,139,962	27,388,473	59,041,931	-	2,341,606,936
21	June	2022	1,368,409,249	214,311,975	679,883,439	27,741,266	59,583,044	-	2,349,928,973
22	July	2022	1,373,445,250	214,208,754	682,685,392	28,098,467	60,132,101	-	2,358,569,964
23	August	2022	1,378,435,304	214,796,379	685,503,663	28,461,520	60,681,346	-	2,367,878,212
24	September	2022	1,382,836,724	215,131,053	688,325,784	28,828,508	61,230,182	-	2,376,352,252
25	October	2022	1,386,900,256	215,233,423	691,226,437	29,238,050	61,678,320	-	2,384,276,487
26	November	2022	1,391,426,395	215,376,098	694,186,683	29,702,718	62,206,402	-	2,392,898,296
27	December	2022	1,393,862,216	215,232,031	697,033,932	30,043,958	62,630,425	-	2,398,802,562
28	13-month Average		1,369,189,171	214,678,222	679,965,931	27,833,237	59,568,939	-	2,351,235,501

Reserve for Depreciation of Asset Retirement Costs

		Production	Transmission	Distribution	Intangible	General	Common
	[B] Company Records	Company Records	Company Records	Company Records	Company Records	Company Records	Company Records
29	December	2021	2,095,097	583	-	19,537	-
30	January	2022	2,084,192	585	-	19,648	-
31	February	2022	2,073,288	586	-	19,760	-
32	March	2022	2,062,383	588	-	19,871	-
33	April	2022	2,051,478	590	-	19,983	-
34	May	2022	2,040,573	591	-	20,095	-
35	June	2022	2,029,669	593	-	20,206	-
36	July	2022	2,018,763	594	-	20,318	-
37	August	2022	2,007,857	596	-	20,429	-
38	September	2022	1,996,952	598	-	20,541	-
39	October	2022	1,986,046	599	-	20,652	-
40	November	2022	1,975,140	601	-	20,764	-
41	December	2022	1,964,235	602	-	20,875	-
42	13-month Average		2,029,667	593	-	20,206	-

Notes:

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

[1]	[2]	[3]	[4]	[5]	[6]		
ADIT Transmission Total (including Plant & Labor Related Transmission ADITs and applicable transmission adjustments from notes below)							
Acct. No. 281 (enter negative)	Acct. No. 282 (enter negative)	Acct. No. 283 (enter negative)	Acct. No. 190	Acct. No. 255 (enter negative)	Total		
[B]	[C]	[D]	[E]				
1 December 31	12/31/2022 [A]	-	(94,720,196)	(5,332,901)	10,018,321	-	(90,034,776)
ADIT Total Transmission-related only, including Plant & Labor Related Transmission ADITs (prior to adjustments from notes below)							
Acct. No. 281	Acct. No. 282	Acct. No. 283	Acct. No. 190	Acct. No. 255	Total		
2 December 31	12/31/2022 [G]	-	78,182,149	(4,077,451)	11,449,239	-	85,553,936

Notes:

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

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

	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]
3 12/31/2022	717		(18,338,022)			1,799,258

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

	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]
4 12/31/2022			(9,176,274)			(234,078)

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

	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]
5 12/31/2022		71,194	(2,023,366)	4,153,409		(770,319)

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

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

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

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

Line	Summary of Transmission ADIT (Prior to adjusted items)		
	2	3	4
	Transmission Ending (Note F)	End Plant & Labor Related Allocated to Transmission (page 1, Col. K)	Total Transmission Ending (col. 2 + col. 3) (Note E)
1	ADIT-282 From Account Subtotal Below	78,182,149	78,182,149
2	ADIT-283 From Account Subtotal Below	(4,077,451)	(4,077,451)
3	ADIT-190 From Account Subtotal Below	11,449,239	11,449,239
4	ADIT-281 From Account Subtotal Below	-	-
5	ADIT-255 From Account Subtotal Below	-	-
	Total (sum rows 1-5)	85,553,936	85,553,936

Line	Summary of Transmission ADIT (Prior to adjusted items)					
	A	B	C	D	E	F
	End Plant Related (Note A)	End Labor Related (Note B)	Plant & Labor Subtotal Col. A + Col. B	Gross Plant Allocator (Note C)	Wages & Salary Allocator (Note D)	End Plant & Labor Related ADIT (Col. A * Col. D) + (Col. B * Col. E)
1	ADIT-282 From Account Total Below	-	-	10.05%	4.07%	-
2	ADIT-283 From Account Total Below	-	-	10.05%	4.07%	-
3	ADIT-190 From Account Total Below	-	-	10.05%	4.07%	-
4	ADIT-281 From Account Total Below	-	-	10.05%	4.07%	-
5	ADIT-255 From Account Total Below	-	-	10.05%	4.07%	-
6	Subtotal	-	-	-	-	-

Notes
A From column F (beginning on page 2)
B From column G (beginning on page 2)
C Refers to Attachment H-11A, page 2, line 6, col. 4
D Refers to Attachment H-11A, page 4, line 16, col. 6
E Total Transmission Ending taken to Attachment 5, line 2
F From column E (beginning on page 2) by account

A	B	C	D	E	F	G	
ADIT-190	End of Year Balance p234.18.c	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Accrued Taxes	3,433			3,433			
Accum Prov: Asbestos Accrual	130,837			130,837			
Accum. Prov. For Injuries and Damages	8,933			8,933			
Employee Compensation	113,863			113,863			
FAS 112 - Medical Benefit Accrual	19,296			19,296			
FAS 123R Employee Compensation	16,592			16,592			
FAS 158 Pension/OPEB	8,772			8,772			
Federal Long Term	5,013,123			5,013,123			
General Business Credit Carryforward	192,989			192,989			
Inventory	15,597			15,597			
Other liability	297,330			297,330			
Pension/OPEB	938,798			938,798			
Post Retirement Benefits FAS 106	71,194			71,194			
State Income Tax Deductible	308,277			308,277			
Vacation Accrual	35,222			35,222			
Capitalized Interest	2,144,938			2,144,938			
CIAC	4,153,409			4,153,409			
Property FAS109	(2,023,366)			(2,023,366)			
Subtotal	11,449,239	-	-	11,449,239	-	-	

Instructions for Account 190:

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

A	B	C	D	E	F	G	
ADIT- 282	End of Year Balance p275.9.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
A&G Expenses	4,950,243			4,950,243			
Accelerated Tax Depr	71,550,796			71,550,796			
AFUDC Debt	1,543,422			1,543,422			
ARD	717			717			
Capital Vertical Tree Trimming	6,945,324			6,945,324			
Capitalized Pension	110,166			110,166			
Casualty Loss	121,686			121,686			
FAS123R Items	26,527			26,527			
Highway Relocations	18,549			18,549			
Life Insurance	(4,196)			(4,196)			
Meters and Transformers	88,166			88,166			
OPEB	(637,998)			(637,998)			
Other Basis Differences	664,770			664,770			
R&D Cost	2,296			2,296			
Tax Repairs	11,139,692			11,139,692			
Property FAS109	(18,338,022)			(18,338,022)			
Subtotal	78,182,149			78,182,149			

Instructions for Account 282:

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

A	B	C	D	E	F	G	
ADIT-283	End of Year Balance p277.19.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Capital gain/loss	29			29			
Deferred Charge-EIB	119,530			119,530			
Lease ROU	26,635			26,635			
Service Company Timing	1,407,584			1,407,584			
Property FAS109 Gross-up	(5,631,229)			(5,631,229)			
Subtotal	(4,077,451)	-	-	(4,077,451)	-	-	

Instructions for Account 283:

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

A	B	C	D	E	F	G	JUSTIFICATION
ADIT-281	End of Year Balance p273.8.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	
Subtotal							

Instructions for Account 281:

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

A	B	C	D	E	F	G	JUSTIFICATION
ADIT-255	End of Year Balance p267.h	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	
Subtotal							

Instructions for Account 255:

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

Line		A	B	C	D	E	F	G	H	I
2022 Quarterly Activity and Balances										
1	PTRR	Beginning 190 (including adjustments) 10,249,021	Q1 Activity (102,134)	Ending Q1 10,146,887	Q2 Activity (74,105)	Ending Q2 10,072,782	Q3 Activity (450,896)	Ending Q3 9,621,886	Q4 Activity (373,885)	Ending Q4 9,248,001
2	PTRR	Beginning 190 (including adjustments) 10,249,021	Pro-rated Q1 (77,230)		Pro-rated Q2 (37,560)		Pro-rated Q3 (114,886)		Pro-rated Q4 (1,024)	
3	PTRR	Beginning 282 (including adjustments) 93,605,777	Q1 Activity 725,736	Ending Q1 94,331,513	Q2 Activity 746,833	Ending Q2 95,078,346	Q3 Activity 726,682	Ending Q3 95,805,028	Q4 Activity 714,426	Ending Q4 96,519,454
4	PTRR	Beginning 282 (including adjustments) 93,605,777	Pro-rated Q1 548,776		Pro-rated Q2 378,532		Pro-rated Q3 185,155		Pro-rated Q4 1,957	
5	PTRR	Beginning 283 Including adjustments) 5,525,147	Q1 Activity (126,919)	Ending Q1 5,398,228	Q2 Activity (131,422)	Ending Q2 5,266,806	Q3 Activity (115,861)	Ending Q3 5,150,945	Q4 Activity (52,122)	Ending Q4 5,098,823
6	PTRR	Beginning 283 Including adjustments) 5,525,147	Pro-rated Q1 (95,971)		Pro-rated Q2 (66,611)		Pro-rated Q3 (29,521)		Pro-rated Q4 (143)	

		2022 PTRR							
Line	Account	J	K	L	M	N	O	P	
		Page 1, B+D+F+H		Page 1, row 2,4,6 Column A+B+D+F+H		J-L		Line 7= J-N-O Lines 8-9= -J+N+O	
		Estimated Ending Balance (Before Adjustments)	Projected Activity	Prorated Ending Balance	Prorated - Estimated End (Before Adjustments)	Sum of end ADIT Adjustments	Normalization	Ending ADIT Balance Included in Formula Rate	
7	PTRR Total Account 190	11,449,239	(1,001,020)	10,018,321	1,430,918	2,201,237	(770,319)	10,018,321	
8	PTRR Total Account 282	78,182,149	2,913,677	94,720,196	(16,538,048)	(18,337,305)	1,799,258	(94,720,196)	
9	PTRR Total Account 283	(4,077,451)	(426,324)	5,332,901	(9,410,352)	(9,176,274)	(234,078)	(5,332,901)	
10	PTRR Total ADIT Subject to Normalization	(62,655,459)	(3,488,373)	(90,034,776)	27,379,317	(25,312,342)	794,860	(90,034,776)	

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

Line		A	B	C	D	E	F	G	H	I
2022 Quarterly Activity and Balances										
1	PTRR	Beginning 190 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
2	ATRR			0		0		0		0
3	PTRR	Beginning 190 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
4	ATRR	0	0		0		0		0	
5	PTRR	Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
6	ATRR			0		0		0		0
7	PTRR	Beginning 282 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
8	ATRR	0	0		0		0		0	
9	PTRR	Beginning 283 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
10	ATRR			0		0		0		0
11	PTRR	Beginning 283 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
12	ATRR	0	0		0		0		0	

		2022 PTRR									
		A	B	C Page 1, row 3,7,11 Column A+B+D+F+H		D	E	F	G Line 1= A-E-F Lines 2-3= -A+E+F		
		Estimated Ending Balance (Before Adjustments)	Projected Activity	Prorated Ending Balance	Prorated - Estimated End (Before Adjustments)	Sum of end ADIT Adjustments	Normalization	Ending ADIT Balance Included in Formula Rate			
Line	Account										
1	PTRR Total Account 190		0	0	-		-				
2	PTRR Total Account 282		0	0	-		-				
3	PTRR Total Account 283		0	0	-		-				
4	PTRR Total ADIT Subject to Normalization	-	-	-	-	-	-	-	-	-	-

		2022 ATRR									
		H	I	J Page 1, row 4,8,12 column A+B+D+F+H		K	L	M	N	O	P
		Actual Ending Balance (Before Adjustments)	Actual Activity	Prorated Ending Balance	Prorated - Actual End (Before Adjustments)	Prorated Activity Not Projected	Sum of end ADIT Adjustments	ADIT Adjustments not projected	Normalization	Ending ADIT Balance Included in Formula Rate Line 5= H-M-O Lines 6-7= -H+M+O	
Account											
5	ATRR Total Account 190		0	0	-	-		-	-	-	-
6	ATRR Total Account 282		0	0	-	-		-	-	-	-
7	ATRR Total Account 283		0	0	-	-		-	-	-	-
8	ATRR Total ADIT Subject to Normalization	-	-	-	-	-	-	-	-	-	-

Notes:
1. Attachment 5c will only be populated within the ATRR

1 **Calculation of PBOP Expenses**

	<u>Amount</u>	<u>Source</u>
2		
3 Total FirstEnergy PBOP expenses	-\$15,646,300	FirstEnergy 2019 Actuarial Study
4 Labor dollars (FirstEnergy)	\$2,161,999,525	FirstEnergy 2019 Actual: Company Records
5 cost per labor dollar (line 3 / line 4)	-\$0.0072	
6 labor (labor not capitalized) current year, transmission only	4,157,723	MON POWER Labor: Company Records
7 PBOP Expense for current year (line 5 * line 6)	-\$30,089	
8 PBOP expense in Account 926 for current year, total company	(1,318,174)	MON POWER Account 926: Company Records
9 W&S Labor Allocator	4.071%	
10 Allocated Transmission PBOP (line 8 * line 9)	(53,664)	
11 PBOP Adjustment for Attachment H-11A, page 3, line 13 (line 7 - line 10)	23,574	

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

Taxes Other than Income Calculation

	[A]	12/31/2022
1 Payroll Taxes		
1a FICA	263.i	5,278,017
1b Federal Unemployment Tax	263.i	50,193
1c Ohio Unemployment Tax	263.i	-
1d	263.i	
1z	Payroll Taxes Total	5,328,210
2 Highway and Vehicle Taxes		
2a Federal Heavy Vehicle Use	263.i	3,437
2z	Highway and Vehicle Taxes	3,437
3 Property Taxes		
3a OH Property Tax	263.i	300
3b PA Local	263.i	5,206
3c WV Local Property Tax	263.i	25,435,249
3d	263.i	
3z	Property Taxes	25,440,756
4 Gross Receipts and Taxes Non-Functionalized to Transmission		
Gross Receipts		
4a Gross Receipts Tax	263.i	8,089,376
4b	263.i	
Taxes Non-Functionalized to Transmission [B]		
4c	263.i	
4d	263.i	
4z	Gross Receipts and Taxes Non-Functionalized to Transmission	8,089,376
5 Other Taxes		
5a Sales & Use Tax	263.i	4,389
5b Federal Excise Tax	263.i	7,965
5c Other Taxes	263.i	6,080
5d	263.i	
5z	Other Taxes	18,434
6z	Payments in lieu of taxes	-
7	Total other than income taxes (sum lines 1z, 2z, 3z, 4z, 5z, 6z) [tie to 114.14c]	\$38,880,213.80

Notes:

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

[B] Includes items that are not functionalized to transmission

Capital Structure Calculation

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	
		Proprietary Capital	AGC Investment Equity Adj [B]	Preferred Stock	Account 216.1	Account 216.1 Renaissance Adj [C]	Account 219	Goodwill	Common Stock	Long Term Debt	
	[A]	112.16.c	Company Records	112.3.c	112.12.c	Company Records	112.15.c	233.5.f	(1) - (2) - (3) - (4) - (5) - (6) - (7)	112.18-21.c	
1	December	2021	1,336,372,886	40,487,787		151,968,667	(146,680,631)	(321,892)		1,290,918,955	1,650,000,000
2	January	2022	1,353,670,584	40,487,787		151,968,667	(146,680,631)	(317,084)		1,308,211,845	1,650,000,000
3	February	2022	1,370,084,443	40,487,787		151,968,667	(146,680,631)	(312,277)		1,324,620,897	1,650,000,000
4	March	2022	1,360,480,157	40,487,787		151,968,667	(146,680,631)	(307,469)		1,315,011,803	1,650,000,000
5	April	2022	1,368,268,867	40,487,787		151,968,667	(146,680,631)	(302,662)		1,322,795,706	1,650,000,000
6	May	2022	1,375,804,319	40,487,787		151,968,667	(146,680,631)	(297,855)		1,330,326,351	1,650,000,000
7	June	2022	1,366,709,175	40,487,787		151,968,667	(146,680,631)	(293,047)		1,321,226,400	1,650,000,000
8	July	2022	1,381,287,171	40,487,787		151,968,667	(146,680,631)	(288,240)		1,335,799,588	1,650,000,000
9	August	2022	1,395,063,665	40,487,787		151,968,667	(146,680,631)	(283,433)		1,349,571,275	1,650,000,000
10	September	2022	1,383,095,456	40,487,787		151,968,667	(146,680,631)	(278,625)		1,337,598,259	1,650,000,000
11	October	2022	1,389,028,326	40,487,787		151,968,667	(146,680,631)	(273,818)		1,343,526,322	1,650,000,000
12	November	2022	1,400,701,143	40,487,787		151,968,667	(146,680,631)	(269,011)		1,355,194,331	1,650,000,000
13	December	2022	1,396,098,870	40,487,787		151,968,667	(146,680,631)	(264,203)		1,350,587,251	1,650,000,000
14	13-month Average		1,375,128,082	40,487,787	-	151,968,667	(146,680,631)	(293,047)	-	1,329,645,306	1,650,000,000

Notes:

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

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

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

Stated Value Inputs

**Formula Rate Protocols
Section VIII.A**

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

SFC's ROE is set to: 11.35%

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

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

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

3. Depreciation Rates (1)

FERC Account	<u>MP-Depr %</u> <u>(WV)</u>
350.2	
352	2.40%
353.1	1.94%
353.4	9.50%
354	1.42%
355	2.31%
356.1	2.70%
356.2	0.95%
390.1 (2)	1.56% to 8.83%
390.2 (2)	.08% to 14.29%
391.1	4.19%
391.2	10.91%
391.3	5.03%
391.4	20.00%
392.1	11.43%
392.2	6.96%
392.3	1.12%
392.4	4.44%
392.5	20.39%
392.6	5.33%
393	5.34%
394	3.84%
395	3.23%
396	4.17%
397	6.88%
398	4.89%

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

(2) Accounts 390.1 and 390.2 contain asset-specific depreciation rates; these rates are within the range listed

Debt Cost Calculation

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT

YEAR ENDED	12/31/2022										
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Long Term Debt Cost at Year Ended: 12/31/2022	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* (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)
First Mortgage Bonds:											
(1) 4.10%, Senior Unsecured Note		11/27/2013	4/15/2024	\$ 400,000,000	\$ 397,205,412	\$ 399,652,887	12	\$ 399,652,887.41	24.18%	4.18%	1.01%
(2) 5.40%, Senior Unsecured Note		11/27/2013	12/15/2043	\$ 600,000,000	\$ 595,004,162	\$ 594,618,243	12	\$ 594,618,243.34	35.88%	5.46%	1.96%
(3) 3.55%, Senior Unsecured Note		5/16/2017	5/15/2027	\$ 250,000,000	\$ 247,578,784	\$ 248,941,588	12	\$ 248,941,588.40	15.06%	3.67%	0.55%
(4) 3.23%, Senior Unsecured Note		11/14/2019	11/15/2029	\$ 155,000,000	\$ 154,413,237	\$ 154,596,781	12	\$ 154,596,781.09	9.35%	3.27%	0.31%
(5) 3.93%, Senior Unsecured Note		11/14/2019	11/15/2029	\$ 45,000,000	\$ 44,413,237	\$ 44,596,781	12	\$ 44,596,781.09	2.70%	4.09%	0.11%
(6) 3.55%, Senior Unsecured Note		4/9/2021	5/15/2027	\$ 200,000,000	\$ 214,328,000	\$ 210,268,293	12	\$ 210,268,292.77	12.72%	2.28%	0.29%
				\$ 1,650,000,000		\$ 1,652,674,574		\$ 1,652,674,574	100.000%		4.23% **

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 (7.9300%, 5.2942%). Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).
** This Total Weighted Average Debt Cost will be shown on page 4, line 31, column 5 of formula rate Attachment H-11A

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

YEAR ENDED	12/31/2022												
Long Term Debt Issuances	AA	BB	CC	DD	EE	FF	GG	HH	II	JJ	KK	LL	
	Affiliate	Issue Date	Maturity Date	Amount Issued	(Discount) Premium at Issuance	Issuance Expense	Loss/Gain on Rescquired Debt	Less Related ADIT	Net Proceeds (col. cc + col. dd - col. ee - col. ff)	Net Proceeds Ratio ((col. hh / col. cc)*100)	Coupon Rate	Annual Interest (col. cc * col. jj)	Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)
(1) 4.10%, Senior Unsecured Note		11/27/2013	4/15/2024	\$ 400,000,000	\$ 456,000	\$ 3,250,588	-		\$ 397,205,412	99.3014	4.100%	\$ 16,400,000	4.18%
(2) 5.40%, Senior Unsecured Note		11/27/2013	12/15/2043	\$ 600,000,000	\$ 1,086,000	\$ 1,086,838			\$ 595,004,162	99.1674	5.400%	\$ 32,400,000	5.46%
(3) 3.55%, Senior Unsecured Note		5/16/2017	5/15/2027	\$ 250,000,000	\$ 105,000	\$ 2,526,216			\$ 247,578,784	99.0315	3.550%	\$ 8,875,000	3.67%
(4) 3.23%, Senior Unsecured Note		11/14/2019	11/15/2029	\$ 155,000,000		\$ 586,763			\$ 154,413,237	99.6214	3.230%	\$ 5,006,500	3.27%
(5) 3.93%, Senior Unsecured Note		11/14/2019	11/15/2029	\$ 45,000,000		\$ 586,763			\$ 44,413,237	98.6961	3.930%	\$ 1,768,500	4.09%
(6) 3.55%, Senior Unsecured Note		4/9/2021	5/15/2027	\$ 200,000,000	\$ 16,368,000	\$ 2,030,000			\$ 214,328,000	107.1640	3.550%	\$ 7,100,000	2.28%
TOTALS				\$ 1,650,000,000	\$ 18,005,000	\$ 15,062,168	-		\$ 1,652,942,832			\$ 71,550,000	

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

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

Line No.	(1)	(2) Reference	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total	Attach. H-11A, p. 2, line 2, col. 5 (Note A)	\$ 608,406,078	
2	Net Transmission Plant - Total	Attach. H-11A, p. 2, line 14, col. 5 (Note B)	\$ 402,485,360	
O&M EXPENSE				
3	Total O&M Allocated to Transmission	Attach. H-11A, p. 3, line 16, col. 5 (line 3 divided by line 1, col. 3)	\$ 10,230,256	2.503304%
4	Annual Allocation Factor for O&M			
GENERAL, INTANGIBLE, AND COMMON (G, I, & C) DEPRECIATION EXPENSE				
5	Total G, I, & C depreciation expense	Attach. H-11A, p. 3, lines 18 & 20, col. 5	\$ 463,422	
6	Annual allocation factor for G, I, & C depreciation expense	(line 5 divided by line 1, col. 3)	0.076170%	
TAXES OTHER THAN INCOME TAXES				
7	Total Other Taxes	Attach. H-11A, p. 3, line 20, col. 5	\$ 2,775,271	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1, col. 3)	0.456154%	
9	Annual Allocation Factor for Expense	Sum of line 4, 6, & 8		3.035629%
INCOME TAXES				
10	Total Income Taxes	Attach. H-11A, p. 3, line 40, col. 5	\$ 5,277,301	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2, col. 3)	1.311178%	
RETURN				
12	Return on Rate Base	Attach. H-11A, p. 3, line 41, col. 5	\$ 23,530,019	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2, col. 3)	5.846180%	
14	Annual Allocation Factor for Return	Sum of line 11 and 13		7.157358%

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Line No.	Project Name	RTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	ROE Basis Pts Adder for Incentive Projects	Additional Incentive Annual Allocation Factor for Return (Note I)	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)	(Note F)	Page 2 Col. 6 (Attachment H-11A, Page 4, line 29 (Page 2, Col. 11/100))	(Sum Col. 10 & 12)	(Note G)	(Sum Col. 13 & 14)	
1															
1a	Replace Fort Martin 500 KV breaker 'FL-1' Terminate the Powell Mountain and Golf Run lines into the new Chloe substation and perform any associated relay upgrades or modifications required at Powell Mountain and Golf run to accommodate new substation	b2677	\$ 234,852	3.035629%	\$7,129	\$ 402,907	7.157356%	\$28,838	\$ 3,194	\$39,161			0	\$39,161	\$39,161
1b		b2609.5	\$ 2,780,432	3.035629%	\$84,404	\$ 2,642,888	7.157356%	\$189,161	\$ 45,724	\$319,289			0	\$319,289	\$319,289
3	Transmission Enhancement Credit taken to Attachment H-11A, Page 1, Line 5, Col. 3														
4	Additional TEC Incentive Revenue taken to Attachment H-11A, Page 3, Line 44, Col. 3											\$0.00	\$358,449		

Notes

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

TEC Worksheet Support
Net Plant Detail

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
				(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)
1a	Replace Fort Martin 500 kV breaker 'FL-1' Terminate the Powell Mountain and Goff Run lines into the new Chloe substation and perform any associated relay upgrades or modifications required at Powell Mountain and Goff run to accommodate new substation	b0577	\$ 234,852	\$ 234,852	\$ 234,852	\$ 234,852	\$ 234,852	\$ 234,852	\$ 234,852	\$ 234,852	\$ 234,852	\$ 234,852	\$ 234,852	\$ 234,852	\$ 234,852	\$ 234,852
1b		b2609.5	\$ 2,780,432	\$ 2,780,432	\$ 2,780,432	\$ 2,780,432	\$ 2,780,432	\$ 2,780,432	\$ 2,780,432	\$ 2,780,432	\$ 2,780,432	\$ 2,780,432	\$ 2,780,432	\$ 2,780,432	\$ 2,780,432	\$ 2,780,432

NOTE

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

[D] Company records

TEC Worksheet Support
Net Plant Detail

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

Accumulated Depreciation	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	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)
\$ (168,055)	\$ (169,652)	\$ (169,386)	\$ (169,120)	\$ (168,854)	\$ (168,588)	\$ (168,322)	\$ (168,055)	\$ (167,789)	\$ (167,523)	\$ (167,257)	\$ (166,991)	\$ (166,725)	\$ (166,458)	\$402,907
\$ 137,544	\$ 114,682	\$ 118,492	\$ 122,302	\$ 126,113	\$ 129,923	\$ 133,733	\$ 137,544	\$ 141,354	\$ 145,164	\$ 148,975	\$ 152,785	\$ 156,595	\$ 160,406	\$2,642,888

NOTE

[B] Utilizing a 13-month average.

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

[D] Company records

TEC - True-up

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

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

NOTE

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

Net Revenue Requirement True-up with Interest

Reconciliation Revenue Requirement For Year 20XX Available June 15, 20XX \$0	20XX Revenue Requirement Collected by PJM Based on Forecast filed on Oct 31, 20XX \$0	True-up Adjustment - Over (Under) Recovery \$0
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	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund)
2 Interest Rate on Amount of Refunds or Surcharges ^[A]		0.0000%				

An over or under collection will be recovered prorata over 20XX, held for 20XX and returned prorata over 20XX

Calculation of Interest				Monthly		
3	January	Year 2019	-	0.0000%	-	-
4	February	Year 2019	-	0.0000%	-	-
5	March	Year 2019	-	0.0000%	-	-
6	April	Year 2019	-	0.0000%	-	-
7	May	Year 2019	-	0.0000%	-	-
8	June	Year 2019	-	0.0000%	-	-
9	July	Year 2019	-	0.0000%	-	-
10	August	Year 2019	-	0.0000%	-	-
11	September	Year 2019	-	0.0000%	-	-
12	October	Year 2019	-	0.0000%	-	-
13	November	Year 2019	-	0.0000%	-	-
14	December	Year 2019	-	0.0000%	-	-

15	January through December	Year 2020	-	0.0000%	12	-	-
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Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months				Monthly		
16	January	Year 2021	-	0.0000%	-	-
17	February	Year 2021	-	0.0000%	-	-
18	March	Year 2021	-	0.0000%	-	-
19	April	Year 2021	-	0.0000%	-	-
20	May	Year 2021	-	0.0000%	-	-
21	June	Year 2021	-	0.0000%	-	-
22	July	Year 2021	-	0.0000%	-	-
23	August	Year 2021	-	0.0000%	-	-
24	September	Year 2021	-	0.0000%	-	-
25	October	Year 2021	-	0.0000%	-	-
26	November	Year 2021	-	0.0000%	-	-
27	December	Year 2021	-	0.0000%	-	-

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

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

TEC Revenue Requirement True-up with Interest

TEC Reconciliation Revenue Requirement For Year 20XX Available June 15, 20XX	-	TEC 20XX Revenue Requirement Collected by PJM Based on Forecast filed on Oct 31, 20XX	=	True-up Adjustment - Over (Under) Recovery
\$0		\$0		\$0

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

An over or under collection will be recovered prorata over 20XX, held for 20XX and returned prorata over 20XX

Calculation of Interest				Monthly		
3	January	Year 2019	-	0.0000%	-	-
4	February	Year 2019	-	0.0000%	-	-
5	March	Year 2019	-	0.0000%	-	-
6	April	Year 2019	-	0.0000%	-	-
7	May	Year 2019	-	0.0000%	-	-
8	June	Year 2019	-	0.0000%	-	-
9	July	Year 2019	-	0.0000%	-	-
10	August	Year 2019	-	0.0000%	-	-
11	September	Year 2019	-	0.0000%	-	-
12	October	Year 2019	-	0.0000%	-	-
13	November	Year 2019	-	0.0000%	-	-
14	December	Year 2019	-	0.0000%	-	-

15	January through December	Year 2020	-	0.0000%	12	-	-
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Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months				Monthly		
16	January	Year 2021	-	0.0000%	-	-
17	February	Year 2021	-	0.0000%	-	-
18	March	Year 2021	-	0.0000%	-	-
19	April	Year 2021	-	0.0000%	-	-
20	May	Year 2021	-	0.0000%	-	-
21	June	Year 2021	-	0.0000%	-	-
22	July	Year 2021	-	0.0000%	-	-
23	August	Year 2021	-	0.0000%	-	-
24	September	Year 2021	-	0.0000%	-	-
25	October	Year 2021	-	0.0000%	-	-
26	November	Year 2021	-	0.0000%	-	-
27	December	Year 2021	-	0.0000%	-	-

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

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

Line	(A)	(B)	(C)	(D)	(E)
	Month	PJM Bill NITS Charge Code (A)	True-up (B)	Other	Total
1	January	-			-
2	February	-			-
3	March	-			-
4	April	-			-
5	May	-			-
6	June	-			-
7	July	-			-
8	August	-			-
9	September	-			-
10	October	-			-
11	November	-			-
12	December	-			-
13	Total	-	-	-	-

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

Notes

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

Other Rate Base Items

		[1]	[2]	[3]	[4]	[5]	[6]
		Land Held for Future Use	Materials & Supplies	Prepayments (Account 165)		Total	
	[A]	214.x.d	227.8.c & .16.c	111.57.c [B]			
1	December 31 2021			2,702,815		2,702,815	
2	December 31 2022			2,702,815		2,702,815	
3	Begin/End Average	-	-	2,702,815		2,702,815	
Unfunded Reserve - Plant Related							Total
	FERC Acct No.	228.1	228.2	228.3	228.4	242	
	[A] [C]	112.27.c	112.28.c	112.29.c	112.30.c	113.48.c	
4	December 31 2021						-
5	December 31 2022						-
6	Begin/End Average	-	-	-	-	-	-
Unfunded Reserve - Labor Related							Total
	FERC Acct No.	228.1	228.2	228.3	228.4	242	
	[A] [C]	112.27.c	112.28.c	112.29.c	112.30.c	113.48.c	
7	December 31 2021						-
8	December 31 2022						-
9	Begin/End Average	-	-	-	-	-	-

Notes:

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

[B] Prepayments shall exclude prepayments of income taxes.

[C] Includes transmission-related balance only

Excess and Deficient ADIT
Income Tax Adjustments Worksheet

COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	
Line No.	Description	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note B)	Current Period Other Activity (Note C)	Amortization Period (Note D)	Years Remaining at Year End	Amortization (Note E)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note F) (Col. B + Col. C) - Col. F	Protected (P) Non-Protected (N)
Non-property (Note A):								
Account 190								
1a	Accrued Taxes: FICA on Vacation Accrual	2,140	-	10	5	357	1,783	N
1b	Accum Prov For Inj and Damage-Workers Comp	20,180	-	10	5	3,363	16,816	N
1c	Accum Prov: Asbestos Accrual	82,235	-	10	5	13,706	68,529	N
1d	Allowance Regul Liab WV	139,565	-	10	5	23,261	116,304	N
1e	Current Liab: Line Protection Dfd Revenue	1,837	-	10	5	306	1,531	N
1f	Customer Advances for Construction Refundable	159,442	-	10	5	26,574	132,868	N
1g	Deferred Compensation Expense	23,057	-	10	5	3,843	19,215	N
1h	ECC Normalization ST	(12,998)	-	10	5	(2,166)	(10,832)	N
1i	Environmental Control Property	796,435	-	10	5	132,739	663,696	N
1j	FAS 112 - Medical Benefit Accrual	12,789	-	10	5	2,132	10,658	N
1k	FE Service Timing Allocation	30,767	-	10	5	5,128	25,639	N
1l	Federal Long Term NOL - Unprotected	1,388,919	-	10	5	231,486	1,157,432	N
1m	Federal Long Term NOL - Protected	610,609	-	10	5	101,768	508,841	P
1n	Incentive Compensation	109,424	-	10	5	18,237	91,186	N
1o	NOL Deferred Tax Asset - LT PA	-	-	10	5	-	-	N
1p	NOL Deferred Tax Asset - LT WV	(34,856)	-	10	5	(5,809)	(29,047)	N
1q	Pension EDCP-SERP Payments	15,481	-	10	5	2,580	12,901	N
1r	Pension/OPEB : Other Def Cr. or Dr.	276,687	-	10	5	46,114	230,572	N
1s	Pensions Expense	1,232,085	-	10	5	205,348	1,026,738	N
1t	State Income Tax Deductible	(40,155)	-	10	5	(6,693)	(33,463)	N
1u	Vacation Pay Accrual	11,066	-	10	5	1,844	9,222	N
1v	WV STIP	(7,753)	-	10	5	(1,292)	(6,461)	N
Account 282								
2a								
Account 283								
3a	Accum Prov For Inj and Damage-Gen Liability	16,655	-	10	5	2,776	13,879	N
3b	Customer Acquisition Fees - Surge Protection	(474)	-	10	5	(79)	(395)	N
3c	Deferred Charge-EIB	(21,681)	-	10	5	(3,613)	(18,067)	N
3d	ECC Deferred Cost Recovery	(12,363)	-	10	5	(2,060)	(10,302)	N
3e	SC01 Timing Allocation	(25,371)	-	10	5	(4,228)	(21,142)	N
3f	Storm Damage	(601,354)	-	10	5	(100,226)	(501,129)	N
3g	Valuation Allowance NOL WV	34,856	-	10	5	5,809	29,047	N
3h	Vegetation Management	11,861	-	10	5	1,977	9,884	N
3i	WV Energy Efficiency Pgm-LT	34,969	-	10	5	5,828	29,141	N
4	Non-property gross up for Taxes	1,468,346	-			244,724	1,223,621	N & P
5	Total Non-Property	5,722,400	-			953,733	4,768,666	
Property (Note A):								
6	Property Book-Tax Timing Difference - Account 190	1,255,034	-	ARAM	ARAM	55,621	1,199,413	N & P
7	Property Book-Tax Timing Difference - Account 282	(32,563,028)	-	ARAM	ARAM	(987,765)	(31,575,263)	N & P
8	Property Book-Tax Timing Difference - Account 283	-	-	ARAM	ARAM	-	-	N & P
9	Property Gross up for Taxes	(10,806,387)	-			(321,742)	(10,484,644)	N & P
10	Total Property (Total of lines 6 thru 9)	(42,114,380)	-			(1,253,885)	(40,860,495)	
11	Amortized Excess/Deficient ADITs (Note C)					-		
12	Total Non-Property & Property Amortization, excluding gross up for taxes (Total of lines 1-3,6-8 and 11) (Note G)					(223,134)		N & P

Notes:

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

Abandoned Plant

Line No.	RTEP Project Number	Amortization Amount (B)	Period (months)	Year (C)	Beginning of Amortization Period	Cumulative Months Amortized by end of year	Months Remaining at year end	Monthly Amort. Expense	Yearly Amort. Expense	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
										2021	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022
100										December 31	January 31	February 29/28	March 31	April 30	May 31	June 30	July 31	August 31	September 30	October 31	November 30	December 31	Average (O)	Return (P)	Income Tax on Return (Q)	Revenue Requirement (R)	
101																							0		0	0	
102																							0		0	0	
103																							0		0	0	
104																							0		0	0	
105																							0		0	0	
106																							0		0	0	
107																							0		0	0	
108																							0		0	0	
109																							0		0	0	
110																							0		0	0	

2 Total

Notes

- (A) Only projects approved by the commission will be included
- (B) Amortization Amount will be entered at year 0, although the actual amortization will only begin after Commission accepts or approves recovery of the cost of abandoned plant. For all subsequent years, the beginning amount will be the ending balance from the previous year
- (C) Enter the year of amortization starting with 1 for the year the amortization begins and increments by 1 for every subsequent year until the amortization period ends
- (D) Average calculated as [Sum of Column (B) through (N)] ÷ 13
- (E) Column O - Attachment H-11A, page 4, line 14, col 6
- (F) Column P - Attachment H-11A, page 3, line 31, col 1
- (G) Column A + Column P = Column Q
- (H) Revenue Requirement will not be billed until the year the amortization begins. Once a project is fully amortized, it will be removed from this attachment and will have no revenue requirement

Construction Work in Progress

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	
		2021	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022		
Ln.	Project ID	Text Description	December 31	January 31	February 28/29	March 31	April 30	May 31	June 30	July 31	August 31	September 30	October 31	November 30	December 31	Average (a)
1		Construction Work in Progress (b)														
2a	[Placeholder 1]															-
2b	[Placeholder 2]															-
3		Total CWIP in Rate Base														-

Notes

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

Federal Income Tax Rate

Nominal Federal Income Tax Rate 21.00%
(entered on Attachment H-11A,
page 5 of 5, Note K)

State Income Tax Rate

	West Virginia	Combined Rate		
Nominal State Income Tax Rate	6.50%			
Times Apportionment Percentage	90.74%			
Combined State Income Tax Rate	5.898%	0.000%	0.000%	5.898%

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

Regulatory Assets

Line No.	Regulatory Asset Name	Amortization Account	Amortization Source (B)	Amortization Amount (C)	Amortization Period (months)	Year (D)	Beginning of Amortization Period	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
1.01																									
1.02																									
1.03																									
1.04																									
1.05																									
1.06																									
1.07																									
1.08																									
1.09																									
1.10																									
2	Total																								

Notes:
 (A) Only Regulatory Assets approved by the commission will be included.
 (B) Regulatory asset references to be noted based on FEREC Page, Row, Col.#
 (C) Amortization Amount to be entered as year 0. For all future years, the beginning amount will be the ending balance from the previous year.
 (D) Enter the year of amortization starting month and increment by 1 for every subsequent year until the amortization period ends.
 (E) Total Yearly amortization expense from Col. (K) line 2 will be taken to Attachment H-11A, page 1, line 15, Col. 3 when the amortization begins. Until such time, Attachment H-11A, page 1, line 15, Col.3 will be 0.
 (F) Average calculated as Sum of Column (L) through (X) + 13. Total from Col. (Y) line 2 will be taken to Attachment H-11A, page 2, line 27, Col. 3 when the amortization begins. Until such time, Attachment H-11A, page 2, line 27, Col.3 will be 0.

Operation and Maintenance Expenses

FF1 Page 321

Line No.	Account Reference	Description	Account Balance [A]
82		Operation	
83	560	Operation Supervision and Engineering	\$54,099
84			
85	561.1	Load Dispatch-Reliability	\$907,431
86	561.2	Load Dispatch-Monitor and Operate Transmission System	
87	561.3	Load-Dispatch-Transmission Service and Scheduling	
88	561.4	Scheduling, System Control and Dispatch Services	\$110,789
89	561.5	Reliability, Planning and Standards Development	\$50,983
90	561.6	Transmission Service Studies	
91	561.7	Generation Interconnection Studies	\$99,387
92	561.8	Reliability, Planning and Standards Development Services	\$26,845
93	562	Station Expenses	\$2,939,925
94	563	Overhead Lines Expense	\$63,218
95	564	Underground Lines Expense	
96	565	Transmission of Electricity by Others	\$95,525,245
97	566	Miscellaneous Transmission Expense	\$5,029,800
98	567	Rents	\$259,651
99		TOTAL Operation (Enter Total of Lines 83 thru 98)	\$105,067,372
100		Maintenance	
101	568	Maintenance Supervision and Engineering	\$557,613
102	569	Maintenance of Structures	
103	569.1	Maintenance of Computer Hardware	\$17,144
104	569.2	Maintenance of Computer Software	\$61,023
105	569.3	Maintenance of Communication Equipment	
106	569.4	Maintenance of Miscellaneous Regional Transmission Plant	
107	570	Maintenance of Station Equipment	\$4,091,923
108	571	Maintenance of Overhead Lines	\$14,534,414
109	572	Maintenance of Underground Lines	
110	573	Maintenance of Miscellaneous Transmission Plant	
111		TOTAL Maintenance (Total of lines 101 thru 110)	\$19,262,117
112		TOTAL Transmission Expenses (Total of lines 99 and 111)	\$124,329,489

Notes:

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

Administrative and General (A&G) Expenses

FF1 Page 323
Line No.

Account Reference

Description

Account Balance [B]

180		<i>Operation</i>	
181	920	Administrative and General Salaries	-\$859,614
182	921	Office Supplies and Expenses	\$860,356
183	Less 922	Administrative Expenses Transferred - Credit	
184	923	Outside Services Employed	\$54,343,700
185	924	Property Insurance	\$1,003,998
186	925	Injuries and Damages	\$2,845,606
187	926	Employee Pensions and Benefits	-\$16,166,768
188	927	Franchise Requirements	
189	928	Regulatory Commission Expense	\$3,685,169
190	Less 929	(Less) Duplicate Charges-Cr.	
191	930.1	General Advertising Expenses	\$182,433
192	930.2	Miscellaneous General Expenses	\$114,296
193	931	Rents	\$982,072
194		Total Operation (Enter Total of lines 181 thru 193)	\$46,991,248
195		<i>Maintenance</i>	
196	935	Maintenance of General Plant	\$2,615,565
197		TOTAL A&G Expenses (Total of lines 194 and 196)	<u>\$49,606,813</u>

Notes:

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