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May 15, 2015

FIRM/AFFILIATE OFFICES BOSTON CHICAGO HOUSTON LOS ANGELES NEW YORK PALO ALTO WILMINGTON BEIJING BRUSSELS FRANKFURT HONG KONG LONDON MOSCOW MUNICH PARIS SÃO PAULO SEOUL SHANGHAI SINGAPORE SYDNEY TOKYO TORONTO

By eFiling

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

> Re: Trans-Allegheny Interstate Line Company Electronic Informational Filing of 2015 Formula Rate Annual Update Docket Nos. ER07-562-000, ER15-\_\_\_\_000

Dear Secretary Bose:

Pursuant to the Commission's order dated May 31, 2007 in Docket No. ER07-562-000<sup>1</sup> and the uncontested settlement approved by the Commission in an order dated July 21, 2008 in Docket No. ER07-562-004,<sup>2</sup> Trans-Allegheny Interstate Line Company ("TrAILCo") hereby submits for informational purposes its 2015 Annual Update to recalculate its annual transmission revenue requirements ("Annual Update"). The Annual Update includes (i) a reconciliation of the annual transmission revenue requirements for the 2014 Rate Year<sup>3</sup> (Attachment 1), (ii) the annual transmission revenue requirements for the 2015 Rate Year to become effective on June 1, 2015 (Attachment 2), and (iii) a detailed accounting of transfers between construction work in progress ("CWIP") and Plant in Service as required by the May 31 Order (Attachment 3).

<sup>&</sup>lt;sup>1</sup> Trans-Allegheny Interstate Line Co., 119 FERC ¶ 61,219 at P 59 (2007) ("May 31 Order").

<sup>&</sup>lt;sup>2</sup> Trans-Allegheny Interstate Line Co., 124 FERC ¶ 61,075 (2008).

<sup>&</sup>lt;sup>3</sup> The "Rate Year" begins on June 1 of a given calendar year and continues through May 31 of the subsequent calendar year.

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TrAILCo's tariff on file with the Commission specifies that:

[o]n or before May 15 of each year, TrAILCo shall recalculate its Annual Transmission Revenue Requirements, producing the "Annual Update" for the upcoming Rate Year, and post such Annual Update on PJM's Internet website via link to the Transmission Services page or a similar successor page.

If the date for making the Annual Update posting/filing should fall on a weekend or a holiday recognized by the FERC, then the posting/filing shall be due on the next business day.<sup>4</sup>

The Annual Update attached hereto and submitted to PJM Interconnection, L.L.C. for posting on its Internet website via link to the Transmission Services page includes a recalculation of TrAILCo's annual transmission revenue requirements.<sup>5</sup> The Annual Update contains no expenses or costs that have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory employment practices, as defined in 18 C.F.R. § 35.13(b)(7) (2015). In addition, please note that TrAILCo has made no material changes in its accounting policies and practices from those in effect during the previous Rate Year and upon which the current rate is based.

Thank you for your attention to this informational filing. Please direct any questions to the undersigned.

Respectfully submitted,

<u>/s/ John S. Moot</u> John S. Moot

Attorney for Trans-Allegheny Interstate Line Company

Enclosures

<sup>&</sup>lt;sup>4</sup> PJM Interconnection, L.L.C., Open Access Transmission Tariff as filed with the Commission in Docket No. ER10-2710 on September 17, 2010 ("PJM Tariff"), Attachment H-18B, Sections 1(b), (c) (effective June 1, 2007).

<sup>&</sup>lt;sup>5</sup> The input for lines 85 and 91 of Appendix A of the Annual Update are different from the amounts on the referenced lines of the FERC Form No. 1 as a result of the Commission order directing the FirstEnergy companies not to apply purchase accounting adjustments as reflected on Attachment 4 hereto. *See FirstEnergy Corp.*, 133 FERC ¶ 61,222 at P 72 (2010).

# **ATTACHMENT 1**

## **Reconciliation of**

Annual Transmission Revenue Requirements

## ATTACHMENT H-18A

[rai	ns-Allegheny Interstate Line Company			
	nula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction	TrAILCo
Sha	ded cells are input cells			2014 Reconciliation
lloca	tors			2014 1000110111011
1	Wages & Salary Allocation Factor Transmission Wages Expense		p354.21.b	
2	Total Wages Expense		p354.28.b	
3 4	Less A&G Wages Expense Total Wages Less A&G Wages Expense		p354.27.b (Line 2 - Line 3)	
5	Wages & Salary Allocator		(Line 1 / Line 4), if line 2 = 0, then 100%	100.0000
	Plant Allocation Factors			
6 7	Electric Plant in Service Total Plant In Service	(Note B)	Attachment 5 (Line 6)	1,446,364,15 1,446,364,15
8 9	Accumulated Depreciation (Total Electric Plant) Total Accumulated Depreciation		Attachment 5 (Line 8)	95,908,41 95,908,41
10	Net Plant		(Line 7 - Line 9)	1,350,455,73
11	Transmission Gross Plant		(Line 15 + Line 21)	1,446,364,15
12	Gross Plant Allocator		(Line 11 / Line 7, if Line 7=0, enter 100%)	100.0000
13	Transmission Net Plant		(Line 11 - Line 29)	1,350,455,73
14	Net Plant Allocator		(Line 13 / Line 10, if line 10=0, enter 100%)	100.0000
lant	Calculations			
	Transmission Plant			
15	Transmission Plant In Service	(Note B)	Attachment 5	1,379,892,60
16	New Trans. Plant Adds. for Current Calendar Year (13 average balance) Total Transmission Plant	(Note B)	Attachment 6	4 070 000 00
17	lotal Transmission Plant		(Line 15 + Line 16)	1,379,892,60
18	General & Intangible		Attachment 5	66,471,55
19 20	Total General & Intangible Wage & Salary Allocator		(Line 18) (Line 5)	66,471,55 100.0000
20	Transmission Related General and Intangible Plant		(Line 19 * Line 20)	66,471,55
22	Transmission Related Plant		(Line 17 + Line 21)	1,446,364,15
	Accumulated Depreciation			
23	Transmission Accumulated Depreciation	(Note B)	Attachment 5	85,759,37
24	Accumulated General Depreciation		Attachment 5	4,576,70
25	Accumulated Intangible Amortization		Attachment 5	5,572,34
26	Total Accumulated General and Intangible Depreciation		(Sum Lines 24 to 25)	10,149,04
27 28	Wage & Salary Allocator Transmission Related General & Intangible Accumulated Depreciation		(Line 5) (Line 26 * Line 27)	100.0000 10,149,04
				05 000 44
29	Total Transmission Related Accumulated Depreciation		(Line 23 + Line 28)	95,908,41

## Adjustment To Rate Base

31	Accumulated Deferred Income Taxes ADIT net of FASB 106 and 109	Enter Negative		Attachment 1	-185.003.191
32	Transmission Related Accumulated Deferred Income T			(Line 31)	-185,003,191
33	Transmission Related CWIP (Current Year 13 Month weig	hted average balances)	(Note B)	p216.b.43 as shown on Attachment 6	3,110,605
34	Transmission Related Land Held for Future Use		(Note C)	Attachment 5	0
	Transmission Related Pre-Commercial Costs Capitalized				
35	Unamortized Capitalized Pre-Commercial Costs			Attachment 5	0
	Prepayments				
36	Transmission Related Prepayments		(Note A)	Attachment 5	158,892
	Materials and Supplies				
37	Undistributed Stores Expense		(Note A)	Attachment 5	0
38	Wage & Salary Allocator			(Line 5)	100.0000%
39	Total Undistributed Stores Expense Allocated to Transmis	sion		(Line 37 * Line 38)	0
40	Transmission Materials & Supplies			Attachment 5	0
41	Transmission Related Materials & Supplies			(Line 39 + Line 40)	0
	Cash Working Capital				
42	Operation & Maintenance Expense			(Line 74)	971,197
43	1/8th Rule			1/8	12.5%
44	Transmission Related Cash Working Capital			(Line 42 * Line 43)	121,400
45	Total Adjustment to Rate Base			(Lines 32 + 33 + 34 + 35+ 36 + 41 + 44)	-181,612,295
46	Rate Base			(Line 30 + Line 45)	1,168,843,439

	Transmission O&M			
47	Transmission O&M		p321.112.b	4.932.317
48	Less Account 566 Misc Trans Exp listed on line 73 below.)		(line 73)	1,374,120
49	Less Account 565		p321.96.b	0
50	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note M)	PJM Data	ů
51	Plus Property Under Capital Leases	(	p200.4.c	ő
52	Transmission O&M		(Lines 47 - 48 - 49 + 50 + 51)	3,558,197
	A&G Expenses			
53	Total A&G		p323.197.b	-3,961,120
54	Less Property Insurance Account 924		p323.185.b	50,085
55	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b	0
56	Less General Advertising Exp Account 930.1		p323.191.b	0
57	Less PBOP Adjustment		Attachment 5	0
58	Less EPRI Dues	(Note D)	p352 & 353	0
59	A&G Expenses		(Line 53) - Sum (Lines 54 to 58)	-4,011,205
60	Wage & Salary Allocator		(Line 5)	100.0000%
61	Transmission Related A&G Expenses		(Line 59 * Line 60)	-4,011,205
	Directly Assigned A&G			
62	Regulatory Commission Exp Account 928	(Note G)	Attachment 5	0
63	General Advertising Exp Account 930.1	(Note J)	Attachment 5	0
64	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 62 + Line 63)	0
65	Property Insurance Account 924		p323.185.b	50,085
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5	0
67	Total Accounts 928 and 930.1 - General		(Line 65 + Line 66)	50,085
68	Net Plant Allocator		(Line 14)	100.0000%
69	A&G Directly Assigned to Transmission		(Line 67 * Line 68)	50,085
	Account 566 Miscellaneous Transmission Expense			
70	Amortization Expense on Pre-Commercial Cost	Account 566	Attachment 5	0
71	Pre-Commercial Expense	Account 566	Attachment 5	0
72	Miscellaneous Transmission Expense	Account 566	Attachment 5	1,374,120
73	Total Account 566		Sum (Lines 70 to 72)	1,374,120
74	Total Transmission O&M		(Lines 52 + 61 + 64 + 69 + 73)	971,197
			(	511,151

Depre	ciation & Amortization Expense				
	Depreciation Expense				
75	Transmission Depreciation Expense			Attachment 5	27,824,330
76	General Depreciation			Attachment 5	1.444.875
77	Intangible Amortization		(Note A)	Attachment 5	1,484,865
78	Total			(Line 76 + Line 77)	2,929,740
79	Wage & Salary Allocator			(Line 5)	100.0000%
80	Transmission Related General Depreciation and	Intangible Amortization		(Line 78 * Line 79)	2,929,740
81	Total Transmission Depreciation & Amortization			(Lines 75 + 80)	30,754,070
Taxes	Other than Income				
82	Transmission Related Taxes Other than Income			Attachment 2	10,984,149
83	Total Taxes Other than Income			(Line 82)	10,984,149
Detur	n / Capitalization Calculations			· · ·	
Ketun					
84	Preferred Dividends		enter positive	p118.29.c	0
	Common Stock				
85	Proprietary Capital			p112.16.c	820,500,305
86	Less Accumulated Other Comprehensive Incom	e Account 219		p112.15.c	0
87	Less Preferred Stock			(Line 95)	0
88	Less Account 216.1			p112.12.c	0
89	Common Stock			(Line 85 - 86 - 87 - 88)	820,500,305
	Capitalization				
90	Long Term Debt		(Note N)		549,584,218
91	Less Unamortized Loss on Reacquired Debt			p111.81.c	0
92	Plus Unamortized Gain on Reacquired Debt			p113.61.c	0
93	Less ADIT associated with Gain or Loss			Attachment 1	0
94	Total Long Term Debt			(Line 90 - 91 + 92 - 93)	549,584,218
95	Preferred Stock			p112.3.c	0
96 97	Common Stock Total Capitalization			(Line 89) (Sum Lines 94 to 96)	820,500,305 1,370,084,523
				× ,	
98	Debt %	Total Long Term Debt	(Note N)	(Line 94 /Line 97)	40.1132%
99	Preferred %	Preferred Stock	(Note N)	(Line 95 /Line 97)	0.0000%
100	Common %	Common Stock	(Note N)	(Line 96 /Line 97)	59.8868%
101	Debt Cost	Total Long Term Debt			0.0489
102	Preferred Cost	Preferred Stock		(Line 84 / Line 95)	0.0000
103	Common Cost	Common Stock	(Note I)	The most recent FERC approved ROE	0.1170
104	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 98 * Line 101)	0.0196
105	Weighted Cost of Preferred	Preferred Stock		(Line 99 * Line 102)	0.0000
106	Weighted Cost of Common	Common Stock		(Line 100 * Line 103)	0.0701
107	Rate of Return on Rate Base (ROR)			(Sum Lines 104 to 106)	0.0897
	Investment Return = Rate Base * Rate of Return			(Line 46 * Line 107)	104,808,190

Comp	osite Income Taxes			
	Income Tax Rates			
109	FIT=Federal Income Tax Rate	(Note H)		35.00%
110	SIT=State Income Tax Rate or Composite			8.29%
111	р	(percent of federal income tax deductible for state pu	urp Per State Tax Code	0.00%
112 113	T T/ (1-T)	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		40.39% 67.75%
	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =	[Line 113 * Line 108 * (1- (Line 104 / Line 107))]	55,485,825
115	Total Income Taxes		(Line 114)	55,485,825
REVE	NUE REQUIREMENT			
	Summary			
116	Net Property, Plant & Equipment		(Line 30)	1,350,455,734
117	Total Adjustment to Rate Base		(Line 45)	-181,612,295
118	Rate Base		(Line 46)	1,168,843,439
119	Total Transmission O&M		(Line 74)	971,197
120	Total Transmission Depreciation & Amortization		(Line 81)	30,754,070
121	Taxes Other than Income		(Line 83)	10,984,149
122	Investment Return		(Line 108)	104,808,190
123	Income Taxes		(Line 115)	55,485,825
124	Gross Revenue Requirement		(Sum Lines 119 to 123)	203,003,430
	Adjustment to Remove Revenue Requirements Associated	with Evoluted Transmission Excilition		
125	Transmission Plant In Service	with Excluded Transmission Facilities	(Line 22)	1,446,364,152
				1,440,304,132
126	Excluded Transmission Facilities	(Note L)	Attachment 5	
127	Included Transmission Facilities		(Line 125 - Line 126)	1,446,364,152
128	Inclusion Ratio		(Line 127 / Line 125)	100.00%
129	Gross Revenue Requirement		(Line 124)	203,003,430
130	Adjusted Gross Revenue Requirement		(Line 128 * Line 129)	203,003,430
	Revenue Credits			
131	Revenue Credits		Attachment 3	2,678,014
132	Net Revenue Requirement		(Line 130 - Line 131)	200,325,416
	Net Plant Carrying Charge			
133	Net Revenue Requirement		(Line 132)	200,325,416
134	Net Transmission Plant + CWIP		(Line 17 - Line 23 + Line 33)	1,297,243,833
135	FCR		(Line 133 / Line 134)	15.4424%
136	FCR without Depreciation		(Line 133 - Line 75) / Line 134	13.2975%
137	FCR without Depreciation and Pre-Commercial Costs		(Line 133 - Line 70 - Line 71 - Line 75) / Line 134	13.2975%
138	FCR without Depreciation, Return, nor Income Taxes		(Line 133 - Line 75 - Line 108 - Line 115) / Line 134	0.9410%
	Net Plant Carrying Charge Calculation with Incentive ROE			
139	Net Revenue Requirement Less Return and Taxes		(Line 132 - Line 122 - Line 123)	40,031,402
140	Increased Return and Taxes		Attachment 4	172,036,227
141	Net Revenue Requirement with Incentive ROE		(Line 139 + Line 140)	212,067,628
142	Net Transmission Plant + CWIP		(Line 17 - Line 23+ Line 33)	1,297,243,833
143	FCR with Incentive ROE		(Line 141 / Line 142)	16.3476%
144	FCR with Incentive ROE without Depreciation		(Line 141 - Line 75) / Line 142	14.2027%
145	FCR with Incentive ROE without Depreciation and Pre-Corr	nmercial	(Line 141 - Line 70 - Line 71 - Line 75) / Line 142	14.2027%
146	Net Revenue Requirement		(Line 132)	200,325,416.28
147	Reconciliation amount		Attachment 6	0.00
148 149	Plus any increased ROE calculated on Attach 7 other than PJM S Facility Credits under Section 30.9 of the PJM OATT	Sch. 12 projects not paid by other PJM trans zones	Attachment 7 Attachment 5	9,377,938.48 0.00
150	Net Zonal Revenue Requirement		(Line 146 + 147 + 148 + 149)	209,703,354.76
				· · · ·
151	Network Zonal Service Rate 1 CP Peak	(Note K)	PJM Data	N/A
151	Rate (\$/MW-Year)	(NOLE K)	(Line 150 / 151)	N/A
153	Network Service Rate (\$/MW/Year)		(Line 152)	N/A
	Hothorn Ocivice Nate (\$191977 Tear)		(======================================	11/A

### Notes

A Electric portion only

- B For both the estimate and the reconciliation, Construction Work In Progress ("CWIP") and leases that are expensed as O&M (rather than amortized) are excluded.
- For the Estimate Process:
  - Transmission plant in service will show the end of year balance and is linked to Attachment 5 which shows detail support by project. The transmission plant will agree to or be reconciled to the FERC Form 1 balance for the transmission plant.
  - New Transmission Plant expected to be placed in service in the current calendar year will be based on the average of 13 monthly investment costs
  - and shown separately detailed by project on Attachment 6.
- Accumulated depreciation will show the end of year balance and is linked to Attachment 5 which shows detail support by project. CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- For the Reconciliation Process
- Transmission plant in service will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes
- new transmission plant added to plant-in-service
- Accumulated depreciation will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes
- accumulated depreciation associated with current year transmission plant. CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- C Includes Transmission portion only and (i) only land that has an estimated in-service date within 10 years may be included and (ii) a plan for the land's use is required to be included
- in the filing whenever the cost of the land is proposed to be included in rates.
- D Excludes all EPRI Annual Membership Dues
- E Excludes all Regulatory Commission Expenses F Includes Safety related advertising included in Account 930.1
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and p =
- the percentage of federal income tax deductible for state income taxes. If the utility includes taxes in more than one state, it must explain in
- Attachment 5 the name of each state and how the blended or composite SIT was developed.
- ROE will be established in the Commission order accepting the settlement in Docket No. ER07-562 and no change in ROE will be made absent a Section 205 or Section 206 filing at FERC. Education and outreach expenses relating to transmission, for example siting or billing
- K As provided for in Section 34.1 of the PJM OATT; the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- Amount of transmission plant excluded from rates per Attachment 5. 1
- A Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M on Line 47.
- If they are booked to Acct 565, they are included on Line 50. Copies of PJM invoices will be provided upon request. N The capital structure will remain 50% equity and 50% debt until construction of all of the segments of the TrAIL Project is completed and the entire TrAIL Project is placed in service. The first year that these projects are in service the formula will be run based on the 50/50 capital structure and on the actual year end capital structure. The two results will be weighted based on: the number of days the last project was in service and 365 day minus the numbers of days the last project was in service divided by 365 days. This can be illustrated using the following example:
  - Example:

Assume Last Project goes into service on day 260.

Hypothetical Capital Structure until the last project goes into service is 50/50. Assume Year End actual capital structure is 60% equity and 40% debt.

Therefore: Weighted Equity = [50%\*260+60%\*(365-260)]/365

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

			Tr	ans-Alleghen	y Interstate Company	1			
Line	B1	B2	B3 End of Year for	с	D	E	F	G	
	Beg of Year Total	End of Year Total	Est. Average for Final Total	Retail Related	Only Transmission Related	Plant Related	Labor Related	Total ADIT	
1 ADIT- 282 From Account Total Below 2 ADIT-283 From Account Total Below	415,524,705 28,494,606	428,633,111 39,662,909	422,078,908 34,078,758		422,078,908 33,445,583		:	422,078,908 33,445,583	
3 ADIT-190 From Account Total Below 4 Subtotal	(286,572,920)	(256,320,086)	(271,446,503)		(270,521,300) 185,003,191			(270,521,300) 185,003,191	E
5 Wages & Salary Allocator 6 Gross Plant Allocator						100.0000%	100.0000%		
7 ADIT					185,003,191	-	-	185,003,191	

Note: ADIT associated with Gain or Loss on Reacquired Debt is included in Column A here and included in Cost of Debt on Appendix A, Line 93. Amount 0 < From Acct 283, below

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

А	B1	B2	B3	С	D	E	F	G	
			Tr	ans-Allegheny I	nterstate Compa	ıy			
ADIT-190	Beg of Year Balance p234.18.b	End of Year Balance p234.18.c	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Charitable Contribution Carryforward Federal Long Term - NOL Federal Short-Term NOL IBNR - Workers Compensation Long Term Disability Accrual	3,761 - 258,092,677 109,219 24,415	8,371 140,451,171 86,296,783 -	6,066 70,225,586 172,194,730 54,610 12,208			6,066 70,225,586 172,194,730 54,610 12,208			Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years Result of bonus depreciation Result of bonus depreciation Actual amount of reserve for workers' compensation Long term disability accrual
Merger Costs D&O Insurance Merger Costs Licenses	2,299	1,871 85,383	2,085 96,224		2,085 96,224				Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement
NOL Deferred Tax Asset - LT PA NOL Deferred Tax Asset PA NOL Deferred Tax Asset WV	- 6,625,569 20,852,421	5,009,642 567,331 17,735,335	2,504,821 3,596,450 19,293,878			2,504,821 3,596,450 19,293,878			Result of bonus depreciation Result of bonus depreciation Result of bonus depreciation
Pension/OPEB: Other Def Cr. Or Dr.	-	2,203,787	1,101,894			1,101,894			Pension related temporary difference associated with Service Company allocations
Power Tax True-Up Adjustment	81,454		40,727			40,727			System adjustment to reclass balances to correct FERC accounts Set-up of a reserve on transmission companies for the amount of merger expenses that have been overcollected and are owed to customers - timino difference
Provision for Rate Refund	260,920		130,460			130,460			between book and tax Reflects the adjustments and subsequent amortization of the regulatory asset associated with the adjusted debt balances resulting from the FE/AYE merger
Purch Acct-LTD FMV Reevaluation Adjustment State Income Tax Deductible Unamortized Discount	413,120 - -	1,240,669 - 2,190,351 529,392	620,335 206,560 1,095,176 264,696		620,335 206,560	1,095,176 264,696			(Offset is PAA - LT Regulatory Asset Amort below in 283) Temporary difference resulting from purchase accounting transactions Deductions related to state income taxes Unamortized discounts on long-term debt
FASB 109 Gross-Up	<u> </u>								Reclass of the tax portion (gross-up) for property items included in account 282
Subtotal Less FASB 109 included above Less FASB 106 included above	286,572,920	256,320,086	271,446,503	-	925,204	270,521,300 -	-	-	
Total	286,572,920	256,320,086	271,446,503	-	925,204	270,521,300	-	-	

Instructions for Account 190:

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

#### PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Α	B1	B2	B3	С	D	E	F	G	
			Tr	ans-Allegheny	Interstate Comp	any			
ADIT- 282	Beg of Year Balance p274.9.b	End of Year Balance p275.9.k	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related Related	Oniy Transmission Related Related	Plant Related Related	Labor Related Related	JUSTIFICATION
Property Related - ABFUDC	1,757,820	2,575,691	2,166,756			2,166,756			Allowance for borrowed funds used during construction (ABFUDC)
Accelerated Tax Depreciation		490,609,438	245,304,719			245,304,719			Additional tax deprecation over book
Property Related - Tax Depreciation	72,202,243		36,101,122			36,101,122			Tax depreciation
FASB 109 Fixed Asset Adjustment						-			Increase in AOFDC
FASB 109 Gross-Up		21,430,125	10,715,063			10,715,063			Reclass of the tax portion (gross-up) for property items included in account 282
Book Depreciation Expense	(34,270,107)		(17,135,054)			(17,135,054)			Book depreciation
Amortization Expense - Intangible Plant	(1,865,544)		(932,772)			(932,772)			Book depreciation / amortization
Bonus Depreciation	409,438,305		204,719,153			204,719,153			Tax depreciation
CIACS Taxable	(799,612)		(399,806)			(399,806)			Taxable CIAC
Tax Interest Capitalized	(33,033,740)		(16,516,870)			(16,516,870)			Actual amount of tax interest capitalized
Power Tax Adjustment	152,981	(588,777)	(217,898)			(217,898)			System adjustment to reclass balances to correct FERC accounts
A&G Expenses Capitalized	1,004,786	2,314,345	1,659,566			1,659,566			Accounting change relating to A&G expense
Estimated Property Regulatory Asset Adjustment	1,341,207		670,604			670,604			Property True-Up
Book Profit/Loss on Retirement	(61,299)		(30,650)			(30,650)			Result of gain or loss on asset retirements
Repair & Maintenance 481 a Adjustment	2,788,907	3,337,031	3,062,969			3,062,969			Portion of Repairs & Maintenance 481a Adjustment offset in Account 182
Repair & Maintenance Deduction	245,561		122,781			122,781			Portion of Repairs & Maintenance deduction offset in Account 182
Additional State Depreciation VA	287,806		143,903			143,903			Temporary difference for additional state depreciation allowed for VA tax return
Additional State Depreciation MD	(4,144,928)		(2,072,464)			(2,072,464)			Temporary difference for additional state depreciation allowed for MD tax return
Additional State Depreciation PA	(238,274)		(119,137)			(119,137)			Temporary difference for additional state depreciation allowed for PA tax return
AFUDC Equity Flow Through	242,761	5,618,518	2,930,640			2,930,640			Portion of AFUDC Equity that relates to property and booked to account 282
Cost of Removal	55,011	(2,704,317)	(1,324,653)			(1,324,653)			Temporary difference arising for removal of plant/property
MACRS/ACRS Property Retired Retail	1,524,917		762,459			762,459			Result of gain or loss on asset retirements Temporary difference that is capitalized for book purposes but deductible for tax
Capitalized Vertical Tree Trimming	16,784	22,838	19,811			19,811			purposes Temporary difference from Life Insurance that is capitalized as property and
Life Insurance - Capital Portion	(481)		(241)			(241)			booked to account 282 (instead of account 283)
Ordinary Gain/Loss - Reverse Books	(305,359)	•	(152,680)			(152,680)			Reversal of book gains and losses Vegetation management transmission corridor capital cost and depreciation
Vegetation Management - Transmission	(218)		(109)			(109)			expenses required for the regulatory financial statement schedules
Other Basis Differences	(3,624,549)	(72,551,656)	(38,088,103)			(38,088,103)			Other property related temporary differences
TBBS Property Adjustment	2,700,000		1,350,000			1,350,000			Adjustment to property in order to align Tax Basis Balance Sheet Repair deduction on capitalized book asset deductible for tax purposes under Rev.
T&D Repairs	109,727	-	54,864			54,864			Proc. 2011-43
Subtotal	415,524,705	450,063,236	432,793,971			432,793,971			
Less FASB 109 included above Less FASB 106 included above		21,430,125	10,715,063	-	-	10,715,063			
Total	415,524,705	428,633,111	422,078,908			422,078,908			

Instructions for Account 282:

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

#### PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

А	B1	B2	B3	С	D	E	F	G	
			Ti	ans-Allegheny	Interstate Compar	ny			
ADIT-283	Beg of Year Balance p276.19.b	End of Year Balance p277.19.k	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Accrued Taxes: Property Taxes Adjustment to Deferred Federal Tax	1,318,026 6,888	3,352,114	2,335,070 3,444			2,335,070 3,444			West Virginia property tax payment Adjustment to true-up deferred federal tax
AFUDC Equity Flow Through Deferred Charge EIB Deferred Revenue - Pole Attachment	156,301 2,291 -	- 6,775 243				78,151 4,533 122			The tax portion (gross-up) of the AFUDC Equity booked in account 282 Allocated portion of total liabilities relating to captive insurance Deferred revenues associated with attachments to FirstEnergy poles
FASB 109 Gross-up Intercompany Charge AESC	17,174,299 2,066,632	1	8,587,150 1,033,316			8,587,150 1,033,316			Reclass of the tax portion (gross-up) for property items included in account 282 Intercompany charges from the service company Costs incurred as a result of Allegheny merging with FirstEnergy which are not to
Merger Costs - Indebtedness Other Adjustments	2,911 (10,555,131)	1	1,456 (5,277,566)		1,456	(5,277,566)			be included within the revenue requirement System adjustment to reclass balances to correct FERC accounts Reflects the adjustments and subsequent amortization of adjusted debt balances
PAA - 221 Debt Amort	-	22,771	11,386		11,386				associated with the FE/AYE merger Reflects the adjustments and subsequent amortization of adjusted regulatory asset
PAA - LT Regulatory Asset Amort	-	1,240,668	620,334		620,334				balances associated with the FE/AYE merger
PJM Receivable	32,724,308	34,655,162	33,689,735			33,689,735			Comparison of actual to forecast revenues - non-property related
Reserve for EIB	45,318		22,659			22,659			Adjustment for reserve for EIB in Goodwill carried over to current year
SC01 Timing Allocation		385,176	192,588			192,588			Timing differences related to service company allocations
State Income Tax - Federal Deferred Only	1,711,721	-	855,861			855,861			Temporary difference resulting from the timing between when state income taxes are paid and when they are deductible on the federal tax return Unamortized debt expenses for existing debt that is refinanced and amortized over
Unamortized Loss on Reacquired Debt	1,015,123		507,562			507,562			the life of the new debt Vegetation Management Transmission Corridor capital cost and depreciation
Vegetation Management - Transmission	218	-	109			109			expenses required for the regulatory financial statement schedules
Subtotal	45,668,905	39,662,909			633,175	42,032,732	-		
Less FASB 109 included above Less FASB 106 included above	17,174,299		8,587,150			8,587,150			
Total	28,494,606	39,662,909	34,078,758		633,175	33,445,583	-		

Instructions for Account 283:

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

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.

### Attachment 2 - Taxes Other Than Income Worksheet

Othe	er Taxes	FERC Form No.1 page, line & Col Amount	Allocator Amour	
	Plant Related	C	Gross Plant Allocator	
1.1 1.2 1.3 1.4 1.5	2013 State Property WV 2014 State Property PA (PURTA) 2013 State Property PA (PURTA)	p263.1.1(i)         4,146,727           p263.40(i)         4,149,894           p263.25(i)         27,000           p263.26(i)         2,595	4 100.0000% 0 100.0000% 5 100.0000% 2 2	,894 ,000 ,595 -
1.6 1.7 1.8 1.9 2.1 2.2 2.3 2.4	2014 Local Property WV 2014 Local Property VA 2014 Local Property PA 2013 Local Property MD 2014 Local Property MD 2014 Capital Stock Tax/Franchise MD	$\begin{array}{cccc} p263.1.6(i) & 14,511\\ p263.1.7(i) & 13,960\\ p263.1.10(i) & 1,403,987\\ p263.1.13(i) & 3,577\\ p263.1.13(i) & 31,577\\ p263.1.16(i) & 611,566\\ p263.1.17(i) & 610,517\\ p263.9(i) & 300\\ p263.22(i) & -8,111\\ \end{array}$	100.0000%         1:           100.000%         1,40           100.000%         1,40           100.000%         1           100.000%         1           100.000%         61           100.000%         61           100.000%         61	4,519 3,960 3,987 3,579 1,569 0,517 300 3,116
2.5 2.6 2.7 3.1 3.2 3.3 4.1	2014 Capital Stock Tax/Franchise PA 2013 WV Franchise Tax 2014 WV Franchise Tax Capital Stock Tax/Franchise All States Gross Premium MD Gross Premium PA	p263.23(i) 29,47( p263.37(i) -16,42( p263.38(i) 15,63(	5 100.0000% 2 3 100.0000% -1 9 100.0000% 1 100.0000% 100.0000% 100.0000%	9,475 5,428 5,639 0 0 0
4.2 4.3 6.1 6.5	State Sales/Use Tax PA State License WV	p263.18(i) 1,146 p263.3(i) 1,206	100.0000%	0 1,146 0 1,206
8	Total Plant Related Labor Related	11,007,569	9 100.0000% 11,00 ges & Salary Allocator	7,569
9 10 11 12 13	Accrued Federal FICA Accrued Federal Unemployment State Unemployment	(	) )	
14	Total Labor Related Other Included		0 100.0000%	-
15 16 17 18	2011 MD GRT 2012 MD GRT 2013 MD GRT	p263.11(i) -6,447 p263.12(i) -8,622 p263.13(i) -8,357	7 - 2 -	6,447 8,622 8,351
	Total Other Included	-23,420	0 <mark>100.0000%</mark> -2	3,420
20	Total Included (Lines 8 + 14 + 19)	10,984,145	9 <u>10,98</u>	4,149 Input to Appendix A, Line 82
	Retail Related Other Taxes to be Excluded			
21 22 23 24 25 26 27 28 29 30		p263.2(i) 2,094,347 p263.7(i) -478,760 p263.17(i) 1,625,399 p263.30(i) -237,620 p263.34(i) -1,642,085	) 2 3	
31		1,361,268		
	Total, Included and Excluded (Line 20 + Line 31) Total Other Taxes from p114.14.c	12,345,417 10,984,145		
			_	

Difference (Line 32 - Line 33) 34

Criteria for Allocation:

Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they shall not be included. А

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

1,361,268

С

D Other taxes except as provided for in A, B and C above, that are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service will be allocated based on the Gross Plant Allocator, provided, however, that overheads shall be treated as in footnote B above.

Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year. Е

## EXHIBIT NO. TRC-203 ATTACHMENT H-18A Page 11 of 43

## **Trans-Allegheny Interstate Line Company**

## Attachment 3 - Revenue Credit Workpaper

	Attachment 3 - Revenue Credit Workpaper		Amount	FERC Form No.1 page, line & Col
	Account 454 - Rent from Electric Property			
	Rent from Electric Property - Transmission Related (Note 3) Total Rent Revenues	(Line 1)	-	Page 300 Line: 19 Column: b
	Account 456 - Other Electric Revenues (Note 1)			
	Schedule 1A Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)		-	
6 7 8 9	Point to Point Service revenues for which the load is not included in the divisor received by Trans PJM Transitional Revenue Neutrality (Note 1) PJM Transitional Market Expansion (Note 1) Professional Services (Note 3) Revenues from Directly Assigned Transmission Facility Charges (Note 2) Rent or Attachment Fees associated with Transmission Facilities (Note 3)	smission Owner	2,678,014 - -	p328-330 Footnote Data Schedule Page: 328 Line: 1 Column: m
11	Gross Revenue Credits	(Sum Lines 2-10)	2,678,014	
	Less line 14g Total Revenue Credits	(Line 11 - Line 12)	- 2,678,014	Input to Appendix A, Line 131
	Revenue Adjustment to determine Revenue Credit	× ,		
14b 14c 14d 14e 14f	Revenues associated with lines 14b-g are to be included in lines 2-10 and total of those revenues entered here Costs associated with revenues in line 14a Net Revenues (14a - 14b) 50% Share of Net Revenues (14c / 2) Costs associated with revenues in line 14a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue. Net Revenue Credit (14d + 14e) Line 14a less line 14f		- - - - -	
15	Amount offset in line 4 above		-	
16	Total Account 454 and 456		2,678,014	
17	Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 178 of Appendix A.			
18	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.			
19	Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage			

revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 14a - 14g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).

substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net

20 Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support. For example revenues associated with distribution facilities. In addition Revenues from Schedule 12 of the PJM OATT are not included in the total above to the extent they are credited under Schedule 12 of the PJM OATT.

0

0

0

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C 0

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0

Return and Taxes at High End of the range of Reasonableness Return and Taxes at High End of the range of Reasonableness 172.036.227 А (Sum Lines 26 and 33 from below) Input to Appendix A, Line 140 в Difference between Base ROE and Incentive ROE 100 Return Calculatio Source Reference Rate Base Appendix A. Line 46 1.168.843.439 1 2 Preferred Dividends enter positive Appendix A, Line 84 Common Stock 820,500,305 3 4 Proprietary Capital Appendix A, Line 85 Less Accumulated Other Comprehensive Income Account 219 Appendix A, Line 86 Appendix A, Line 87 Appendix A, Line 88 5 Less Preferred Stock 6 7 Less Account 216.1 Common Stock Appendix A, Line 89 820,500,305 Capitalization 8 9 10 Long Term Debt Less Unamortized Loss on Reacquired Debt Plus Unamortized Gain on Reacquired Debt Appendix A. Line 90 549.584.218 Appendix A, Line 91 Appendix A, Line 92 11 12 Less ADIT associated with Gain or Loss Total Long Term Debt Appendix A, Line 93 Appendix A, Line 94 549,584,218 13 14 15 Preferred Stock Appendix A, Line 95 Common Stock Total Capitalization Appendix A, Line 96 Appendix A, Line 97 820,500,305 1,370,084,523 Total Long Term Debt Preferred Stock Common Stock 16 Debt % 40.1132% Appendix A, Line 98 17 18 Preferred % Common % Appendix A, Line 99 Appendix A, Line 100 0.0000% 59.8868% Debt Cost Preferred Cost 19 Total Long Term Debt Appendix A, Line 101 0.0489 Preferred Stock Appendix A. Line 102 20 0.0000 21 Common Cost Common Stock 12,70% 0.1270 22 23 Total Long Term Debt (WCLTD) Preferred Stock 0.0196 Weighted Cost of Debt (Line 16 \* 19) (Line 17 \* 20) (Line 18 \* 21) Weighted Cost of Preferred 0.0000 24 Weighted Cost of Common Rate of Return on Rate Base ( ROR ) Common Stock 0.0761 25 (Sum Lines 22 to 24) 26 (Line 1 \* Line 25) 111,808,023 Investment Return = Rate Base \* Rate of Return Composite Income Taxes Income Tax Rates 27 FIT=Federal Income Tax Rate Appendix A. Line 109 35.00% 28 29 SIT=State Income Tax Rate or Composite p = percent of federal income tax deductible for state purposes T T=1 - {[(1 - SIT] Appendix A, Line 110 Appendix A, Line 111 8.29% 0.00% 30 31 T=1 - {[(1 - SIT) \* (1 - FIT)] / (1 - SIT \* FIT \* p)} = Appendix A, Line 112 Appendix A, Line 113 40.39% . T/ (1-T) 67.75% CIT=(T/1-T) \* Investment Return \* (1-(WCLTD/R)) = Income Tax Component = 60,228,203 32 33 Total Income Taxes (Line 32) 60,228,203

Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s,	Descriptions, Notes, Form 1 Page #s and Ins	tructions															
			13 Month Balance for	EOY Balance for													
			Reconciliation	Estimate													
							502 Junction - Territorial			Meadowbrook		Bedington					
Calculation of Transmission Plant In Service	Source		Total	Total	Black Oak	Wylie Ridge	Line	Potter SS	OsageWhiteley	Transformer	North Shenandoah	Transformer	Meadowbrook Capacitor	Kammer	Doubs #2 Trans	Doubs #3 Trans	Doubs #4 Trans
December	p206.58.b	For 2013	1,259,599,755		46,608,150	17,447,442	1,066,179,959	2,024,007	24,832,065	8,202,934	80,682	7,723,538	6,496,239	39,534,385	5,149,27		
January	company records	For 2014	1,259,351,317		46,608,150	17,447,442	1,065,982,112	2,024,007	24,778,518	8,202,934	80,682	7,723,538	6,496,239	39,534,385			
February	company records	For 2014	1,259,458,130		46,608,150	17,447,442	1,066,198,161	2,024,007	24,798,580	8,202,934	80,682	7,723,538	6,496,239	39,534,385			
March	company records	For 2014	1,273,944,125		46,608,150	17,447,442	1,066,250,629	2,024,007	24,799,928	8,202,934	80,682	7,723,538	6,496,239	39,534,385			
April	company records	For 2014	1,273,906,126		46,608,150	17,447,442	1,066,262,800	2,024,007	24,805,443	8,202,934	80,682	7,723,538	6,496,239	39,534,385			
May	company records	For 2014	1,291,089,258		46,629,901	17,447,442	1,066,665,904	2,024,007	24,809,572	8,202,934	80,682	7,723,538	6,496,239	39,534,385			
June	company records	For 2014	1,457,224,846		46,629,901	17,447,442	1,066,660,797	2,024,007	24,812,877	8,202,934	80,682	7,723,538	6,496,239	39,534,385			
July	company records	For 2014	1,462,189,797		46,629,901	17,558,636	1,067,544,778	2,024,007	24,812,889	8,202,934	80,682	7,723,538	6,496,239	39,534,385	5,149,27		
August	company records	For 2014	1,461,069,064		46,629,901	17,558,636	1,067,546,950	2,024,007	24,818,581	8,202,934	80,682	7,723,538	6,496,239	39,534,385			
September	company records	For 2014	1,459,104,799		46,629,901	17,558,636	1,067,552,541	2,024,007	24,817,288	8,202,934	80,682	7,723,538	6,496,239	39,534,385			
October	company records	For 2014	1,466,086,130		46,629,901	17,558,636	1,067,599,815	2,024,007	24,763,211	8,202,934	80,682	7,723,538	6,496,239	39,534,385			
November	company records	For 2014	1,476,064,041		46,629,901	17,558,636	1,067,519,965	2,024,007	24,763,211	8,202,934	80,682	7,723,538	6,496,239	39,562,936	5,149,27	1 4,686,053	5,700,307
December	p207.58.g	For 2014	1,539,516,439	1,539,516,439	46,629,901	17,965,415	1,070,838,672	2,024,007	24,759,276	8,202,934	80,682	7,723,538	6,496,239	39,629,071	5,149,27	1 4,686,053	
Transmission Plant In Service			1,379,892,602	1,539,516,439	46,621,535	17,530,053	1,067,138,699	2.024.007	24,797,803	8,202,934	80.682	7,723,538	6,496,239	39,543,865	5,149,27	4.686.053	5,700,307

					Details							
				13 Month F	Plant Balance For record	nciliation						
		Farmers Valley	Harvey Run			Grandview				Grandpoint &	Handsome Lake -	
Cabot SS	Armstrong	Capacitor	Capacitor	Doubs SS	Meadowbrook SS	Capacitor	502 Jct Substation	Conemaugh-Seward	Luxor	Guilford	Homer City	Altoona
7,123,323	1,350,836	934,823	831,938	3,306,399	484,588	662,780	10,240,036					-
7,123,323	1,350,836	934,823	831,938	3,306,399	484,588	662,780	10,242,992					
7,123,323	1,350,836	934,823	831,938	3,306,399	484,588	662,780	10,113,695					
7,123,323	1,350,836	934,823	831,938	3,306,399	484,588	662,780	10,113,741	14,432,132				
7,123,323	1,350,836	934,909	832,122	3,306,399	484,588	636,089	10,117,589	14,387,432	11,588			
7,123,323	1,350,836	934,916	832,122	4,634,278	484,588	636,089	10,117,589	28,151,270	25,241	1,648,772		
7,123,323	13,153,352	934,916	832,122	4,873,705	59,633,787	636,089	10,117,589	27,849,702	28,697	1,784,047	10,750,043	34,854,3
7,123,323	13,688,202	934,916	832,108	4,891,737	59,726,402	636,089	10,117,589	27,847,222	1,195,821	1,769,915	10,275,429	34,324,5
7,123,323	13,462,827	934,916	832,201	4,859,948	60,228,050	636,089	10,117,589	27,847,222	1,196,013	1,770,871	9,038,217	34,373,0
7,123,323	8,067,343	934,916	832,201	4,873,250	60,381,844	636,089	10,117,589	27,847,222	1,199,337	1,774,272	11,734,615	34,879,4
7,123,323	14,430,681	934,916	832,201	4,876,868	59,986,727	636,556	10,117,595	27,849,570	1,199,337	1,774,272	12,261,214	34,862,7
7,123,323	16,639,863	934,916	832,202	4,873,250	60,594,811	636,556	10,117,595	27,855,012	1,199,375	1,774,657	14,421,778	34,887,
7,123,323	15,863,978	934,916	832,202	4,877,582	60,049,287	657,175	10,117,608	27,021,750	1,199,375	1,757,271	13,035,331	34,900,
7.123.323	7.954.712	934.887	832.095	4.253.278	32.577.572	645,995	10.136.061	19.314.503	558.061	1.081.083	6.270.510	18.698.6

	Total	Shuman Hill/Mobley	West Union SS	Four Mile Junction	Waldo Run	Moshannon	Buffalo Road	Johnstown	Hunterstown	Carbon Center	Blairsville
	1,259,599,755										
	1,259,351,317	-									
	1,259,458,130	-									
	1,273,944,125										
	1,273,906,126										
	1,291,089,258										
	1,457,224,846							1,892,233	44,043,682	398,203	3,170,597
	1,462,189,797							5,112,912	43,841,160	409,366	3,319,486
	1,461,069,064							4,878,727	43,893,966	404,381	3,320,194
	1,459,104,799							4,879,677	43,926,572	420,891	3,320,415
	1,466,086,130						434,357	4,908,565	43,936,132	451,629	3,320,415
	1,476,064,041					5,030,042	434,357	4,907,284	43,924,684	458,675	3,320,562
	1,539,516,439	5,349	891,214	9,381,128	52,352,65	5,629,441	434,006	4,929,429	43,870,078	446,617	3,320,565
1.439	1,379,892,602	411	68.555	721.625	4.027.12	819,960	100.209	2.423.756	23.648.944	229,982	1.776.326

Trans-Allegheny Interstate Line

			Link to Appendix A, line 15	Link to Appendix A, li 15
Calculation of Distribution Plant In Service	Source			
December	p206.75.b	For 2013		
January	company records	For 2014		
February	company records	For 2014		
March	company records	For 2014		
April	company records	For 2014		
May	company records	For 2014		
June	company records	For 2014		
July	company records	For 2014		
August	company records	For 2014	-	
September	company records	For 2014	-	
October	company records	For 2014		
November	company records	For 2014		
December Distribution Plant In Service	p207.75.g	For 2014		
Distribution Plant In Service			· · · ·	
Calculation of Intangible Plant In Service	Source			
December	p204.5.b	For 2013	10,393,869	
December	p205.5.g	For 2014	10.398.271	10.398.2
Intangible Plant In Service			10,396,070	10,398,2
			-	Link to Appendix A, I
			Link to Appendix A, line 18	18
Calculation of General Plant In Service	Source			
December	p206.99.b	For 2013	56,186,164	
December	p207.99.g	For 2014	55.964.796	
General Plant In Service	provide	P01 2014	56,075,480	55,964,7
	p201.00.g	P012014	56,075,480	55,964,7 Link to Appendix A, li
General Plant In Service		P012014		55,964,7 Link to Appendix A, li
General Plant In Service Calculation of Production Plant In Service	Source		56,075,480	55,964,7 Link to Appendix A, li
General Plant In Service <u>Calculation of Production Plant In Service</u> December	Source p204.46b	For 2013	56,075,480	55,964,7 Link to Appendix A, li
General Plant In Service Calculation of Production Plant In Service	Source	For 2013 For 2014	56,075,480 Link to Appendix A, line 18	55,964,7 Link to Appendix A, li
General Plant In Service <u>Calculation of Production Plant In Service</u> December January February	Source p204.46b company records company records	For 2013 For 2014 For 2014	56,075,480 Link to Appendix A, line 18	55,964,7 Link to Appendix A, I
General Plant in Service <u>Calculation of Production Plant In Service</u> December January February March	Source p204.46b company records company records company records	For 2013 For 2014 For 2014 For 2014	56,075,480 Link to Appendix A, line 18	55,964,7 Link to Appendix A, li
General Plant In Service <u>Calculation of Production Plant In Service</u> December January February March April	Source p204.46b company records company records company records	For 2013 For 2014 For 2014 For 2014 For 2014	56,075,480 Link to Appendix A, line 18	55,964,7 Link to Appendix A, li
General Plant In Service Calculation of Production Plant In Service December January February March April May	Source p204.46b company records company records company records company records company records	For 2013 For 2014 For 2014 For 2014 For 2014 For 2014	56,075,480 Link to Appendix A, line 18	55,964,7 Link to Appendix A, li
General Plant In Service Calculation of Production Plant In Service December January Fabruary April April May June	Source p204.46b company records company records company records company records company records	For 2013 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014	56,075,480 Link to Appendix A, line 18	55,964,7 Link to Appendix A, li
General Plant In Service Calculation of Production Plant In Service Calculations January January January April March April March January	Source p204.46b company records company records company records company records company records company records company records	For 2013 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014	56,075,480	55,964,7 Link to Appendix A, li
Ceneral Plant In Service Calculation of Production Plant In Service December January February April April May April Jubje Jubje August	Source p204.46b company records company records company records company records company records company records company records	For 2013 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014	56,075,480 Link to Appendix A, line 18	55,964,7 Link to Appendix A, li
General Plant In Service Calculation of Production Plant In Service December Pethoday March April May June Segember Segember Segember	Source p204 465 company records company records company records company records company records company records company records company records	For 2013 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014	56,075,480	55,964,7 Link to Appendix A, li
General Plant In Service Calculation of Production Plant In Service December January February March Aday Aday June June June Juny General Aday Aday June Juny Calculation Calc	Source p204.46b company records company records company records company records company records company records company records company records company records	For 2013 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014	56,075,480 Link to Appendix A, line 18	55,964,7 Link to Appendix A, li
General Plant In Service Calculation of roduction Plant In Service December January Parkany April Maya April Maya Jaby August September September September Sector	Source p204.46b company records company records company records company records company records company records company records company records company records	For 2013 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014	56,075,480	55,964,7 Link to Appendix A, li
General Plant In Service Categorial Reservice Categorial Reservice Categorial Reservice Categorial Reservice Categorian C	Source p204.46b company records company records company records company records company records company records company records company records company records	For 2013 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014	56,075,480	55,964,7 Link to Appendix A, li
Ceneral Plant In Service Calculation of Production Plant In Service December January Falculary April April Maya April July August September September Sector	Source p204.46b company records company records company records company records company records company records company records company records company records	For 2013 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014	56,075,480 Link to Appendix A, line 18	55,964,7 Link to Appendix A, li
General Plant In Service Calculation of Production Plant In Service December January February March May August August August August August August December Production Plant In Service	Source p204.46b company records company records	For 2013 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014	56,075,480	
General Plant In Service Calculations of Production Plant In Service Calculations Concention Concen	Source p204.46b company records company records company records company records company records company records company records company records company records	For 2013 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014 For 2014	56,075,480	55,964,7 Link to Appendix A, li

#### Attachment 5 - Cost Support

ent A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			13 Month Balance for Reconciliation	EOY Balance for Estimate														
Calculation of Transmission Accumulated Depreciation	Source				Black Oak	5 Wylie Ridge	02 Junction - Territorial Line	Potter SS	Osace Whiteley	Meadowbrook Transformer	North Shenandoah	Bedington Transformers	Meadowbrook Capacitor	Kammer	Doubs #2 Trans	Doubs #3 Trans	Doubs #4 Trans	Cab
December	Prior year FERC Form 1 p219.25.b	For 2013	72.434.228		8.048.836	(3.158.824)	61,652,257	36.085	271,800	944.069	(1.630,174)	754,136	584,992	3,504,039	319.366	239.958	447.084	
January	company records	For 2014	74,538,994		8,163,118	(3,128,291)	63,394,779	38,952	322,246	958,424	(1,630,060)	767,652	597,082	3,573,224	327,274	246,774	459,548	
February	company records	For 2014	76,648,165		8,277,399	(3,097,759)	65,138,053	41,819	372,661	972,779	(1,629,945)	781,168	609,172	3,642,409	335,182	253,591	472,012	
March	company records	For 2014	78,759,554		8,391,681	(3,067,227)	66,882,169	44,687	423,097	987,135	(1,629,831)	794,684	621,262	3,711,595	343,089	260,407	484,476	
April	company records	For 2014	80,887,320		8,505,963	(3,028,122)	68,632,677	47,554	473,569	1,001,490	(1,629,717)	808,201	633,352	3,780,780	350,997	267,223	496,940	
May	company records	For 2014	83,013,513		8,620,244	(2,980,444)	70,374,954	50,421	521,594	1,015,845	(1,629,603)	821,717	645,442	3,849,965	358,904	274,039	509,405	
June	company records	For 2014	85,307,027		8,734,526	(2,932,767)	72,117,548	53,289	569,627	1,030,200	(1,629,488)	835,233	657,533	3,919,150	366,812	280,855	521,869	
July	company records	For 2014	87,745,558		8,848,808	(2,884,913)	73,859,516	56,156	617,659	1,044,555	(1,629,374)	848,749	669,623	3,988,335	374,719	287,671	534,333	
August	company records	For 2014	90,187,163		8,963,089	(2,836,883)	75,602,285	59,023	665,698	1,058,910	(1,629,260)	862,265	681,713	4,057,520	382,627	294,488	546,797	
September	company records	For 2014	92,651,656		9,077,371	(2,788,852)	77,346,501	61,891	713,741	1,073,265	(1,629,145)	875,782	693,803	4,126,706	390,534	301,304	559,261	
October	company records	For 2014	95,143,692		9,191,652	(2,740,822)	79,090,778	64,758	761,727	1,087,620	(1,629,031)	889,298	705,893	4,195,891	398,442	308,120	571,725	
November	company records	For 2014	97,645,175		9,305,934	(2,692,518)	80,834,965	67,625	809,658	1,101,976	(1,628,917)	902,814	717,983	4,265,101	406,349	314,936	584,190	
December	p219.25.b	For 2014	99,909,818	99,909,818	9,420,216	(2,643,941)	82,246,430	70,493	857,590	1,116,331	(1,628,802)	949,704	730,074	4,334,394	414,257	321,752	596,654	
Transmission Accumulated Depreciation			85,759,374	99.909.818	8,734,526	(2,921,643)	72,090,224	53,289	567,744	1,030,200	(1,629,488)	837,800	657,533	3,919,162	366,812	280,855	521,869	

				Details							
			13 Mont	h Balance For Reconcil	iation						
Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	502 Jct Substation	Conemaugh-Seward	Luxor	Grandpoint & Guilford	Handsome Lake - Homer City	Altoona
					3,579	130,566					•
	818		2,891		4,740	140,905				and the second second	
	2,454	100 C 100 C 100 C	8,646	100 C 100 C 100 C	5,902	151,244	100 C 100 C 100 C			100 C 100	
100 C 100 C 100 C	4,090	728	15,028		7,063	161,583				and the second second	
	5,726	2,184	22,064		8,219	171,922				and the second second	
	7,362	3,640	29,638		9,369	182,261				and the second second	
12,858	9,000	5,096	37,959	51,765	10,520	192,600	112		1,545	25,741	30,91
38,945	10,641	6,553	46,505	155,376	11,670	202,939	334	1,046	4,623	52,413	92,26
65,208	12,282	8,009	55,039	259,505	12,820	213,279	554	3,139	7,690	77,263	153,20
86,573	13,923	9,465	63,556	364,210	13,971	223,618	26,752	5,235	10,760	101,533	214,63
107,530	15,564	10,922	72,089	468,703	15,121	233,957	78,932	7,334	13,833	127,089	276,81
137,278	17,205	12,378	80,622	573,382	16,272	244,296	131,121	9,433	16,907	152,921	338,59
169.357	18.846	13.834	89.154	678.530	17.424	254.635	183.306	11.532	19.981	178,471	399.67
47,519	9,070	5,601	40,245	196,267	10,513	192,600	32,393	2,901	5,795	55,033	115,853

Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Total
										72,434,2
				100 C 100 C 100 C	100 C 100 C 100 C					74,538,99
100 C 100 C 100 C				100 C 100 C 100 C	100 C 100 C 100 C					76,648,16
				100 C 100 C 100 C	100 C 100 C 100 C					78,759,55
100 C 100 C 100 C				100 C 100 C 100 C	100 C 100 C 100 C					80,887,32
	100 C 100 C 100 C		100 C 100 C 100 C	100 C 100 C 100 C	100 C 100 C 100 C				100 C	83,013,51
2,774	348	38,538	1,656							85,307,02
8,453	1,055	115,437	7,785							87,745,55
14,263	1,767	192,206	16,528	100 C 100 C 100 C	100 C 100 C 100 C					90,187,16
20,073	2,489	269,049	25,066							92,651,65
25,884	3,253	345,929	33,630	100 C 100 C 100 C					1.1	95,143,69
31,695	4,049	422,807	42,217	379					1.1	97,645,17
37,506	4,841	496,224	50,870	1,138	4,926	49,062		1,892		99,909,81
10,819	1,369	144,630	13,673	117	379	3,774	653	146	i 1	85,759,37

Trans-Allegheny Interstate Line

Calculation of Distribution Accumulated Depreciation	Source		Att	achment 5 - Cost
December	Prior year FERC Form 1 p219.26.b	For 2013		
January	company records	For 2014		
February	company records	For 2014		
March	company records	For 2014		
April	company records	For 2014		
May	company records	For 2014		
June	company records	For 2014		
July	company records	For 2014		
August	company records	For 2014		
		For 2014		
September	company records			
October	company records	For 2014		
November	company records	For 2014		
December	p219.26.b	For 2014		
Distribution Accumulated Depreciation				
Calculation of Intangible Accumulated Depreciation	Source			
December	Prior year FERC Form 1 p200.21.b	For 2013	4.822.025	
December	p200.21b	For 2014	6.322.660	6.32
Accumulated Intangible Depreciation			5,572,343	6,32
				Link to Appendix A
	Source		Link to Appendix A, line 25	25
Calculation of General Accumulated Depreciation	Prior year FERC Form 1 p219.28b	For 2013	3.876.568	
December	p219.28.b	For 2013 For 2014	5.276.835	5.27
Accumulated General Depreciation	pz19.28.0	F0f 2014	4,576,702	5.27
Accumulated General Depreciation			4,576,702	Link to Appendix A
			Link to Appendix A, line 24	
Calculation of Production Accumulated Depreciation	Source			
December	Prior year FERC Form 1 p219.20.b-24.b	For 2013	-	
January	company records	For 2014		
February	company records	For 2014		
March	company records	For 2014		
April	company records	For 2014		
May	company records	For 2014		
June	company records	For 2014		
July	company records	For 2014		
August	company records	For 2014		
September	company records	For 2014		
October	company records	For 2014	-	
November	company records	For 2014		
December	p219.20.b thru 219.24.b	For 2014		
Production Accumulated Depreciation				
Total Accumulated Depreciation	Sum of averages above		95,908,418	111,509

#### Attachment 5 - Cost Support

ectric / Non-electric Cost Support					
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Inc.	structions	Form 1 Amount Electric Portion	Non-electric Portion	Details	
Materials and Supplies 0 Transmission Materials & Supplies	p227.8	Beg of year End of Year (for estimate)	Average of Beginning and Ending Balances		
Allocated General Expenses     Si Plus Property Under Capital Leases	p227.16 0 p200.4.c		<u>.</u>		
	• p200.00				
ansmission / Non-transmission Cost Support					
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and In	structions	Beg of year End of Year (for estimate)	Average of Beginning and Ending Balances	Details	
34 Transmission Related Land Held for Future Use	Total Non-transmission Related Transmission Related	: :	- - -	Enter Details Here	
WIP & Expensed Lease Worksheet					
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and In	structions	Beg of year CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Deals	
Plant Allocation Factors 6 Electric Plant in Service Plant In Service	(Note B) Attachment 5	1,326,179,788 -			
15 Transmission Plant In Service Accumulated Depreciation	(Note B) Attachment 5	1,258,599,755 -			
23 Transmission Accumulated Depreciation re-Commercial Costs Capitalized	(Note B) Attachment 5	72,434,228 -			
e-Commercial Costs Capitalized	structions	EOY for Estimate and BOY Amortization Amount Cali for Final (Over 4 Years)	Average of Beginning and Ending Balances Calated End of Year (For estimate and Balance reconciliation)		
35 Unamortized Capitalized Pre-Commercial Costs		s - s - s	- \$ -		
PRI Dues Cost Support					
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instr Allocated General & Common Expenses		Beg of year EPRI Dues		Details	
88 Less EPRI Dues	(Note D) p352 & 353	0 0		Enter Details Here	
guiatory Expense Related to Transmission Cost Support	structions	N Form 1 Amount Transmission Related	Ion-transmission		
Directly Assigned A&G		Form 1 Amount Transmission Related	Related	Details	
62 Regulatory Commission Exp Account 928	(Note G) p323.189.b	100 C	- line 62	Enter Details Here	
afety Related Advertising Cost Support					
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and In Directly Assigned A&G	structions	Form 1 Amount Safety Related N	on-safety Related	Details	

 Net Revenue Requirement

 149
 Facility Credits under Section 30.9 of the PJM OATT

	A	Attachment 5 - Cost Suppor	rt		
lultiState Workpaper					
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Inst	ructions	State 1	State 2 State 3 State 4	State 5 De	tails
Income Tax Rates			V 6.5% PA 9.99% VA 6.0%		
10 SIT=State Income Tax Rate or Composite (N	Note H)	Composite Co 8.2884%	omposite is calculated based on sales, payroll and property for each jurisdiction		
ducation and Out Reach Cost Support					
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instr Directly Assigned A&G	ructions	Form 1 Amount	Education & Outreach Other	Details	
	(Note J) p323.191.b			Enter Details Here	
		_			
xcluded Plant Cost Support		Excluded Transmission			
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Inst	ructions	Facilities		Description of the Facilities	
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities					
	(Note L)			General Description of the Facilities	
Step-Up Facilities					
Instructions:		Enter \$			
<ol> <li>Remove all investment below 69 kV or generator step up transformers included in transmission plant in service that</li> </ol>					
are not a result of the RTEP Process					
2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV	Ι,	Or			
the following formula will be used: Example		Enter \$			
A Total investment in substation 1,000,000 B Identifiable investment in Transmission (provide workpapers) 500,000					
C Identifiable investment in Transmission (provide workpapers) 500,000 C Identifiable investment in Distribution (provide workpapers) 400,000					
D Amount to be excluded (A x (C / (B + C))) 444,444					
			A	Id more lines if necessary	
epayments					
6 Prepayments Prepayments Prepay densions if not included in Prepayments Total Prepayments	Prepaid Insurance	148,535 - 148,535	Enter \$ 169,249 158,892 100% 0 0 100% 0 169,249 158,892	Amount 158,892 0 158,892	
etail of Account 566 Miscellaneous Transmission Expenses					
	rustions				
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Inst	ructions	Total		Details	
0 Amortization Expense on Pre-Commercial Cost	ructions	Total		Details Summary of Pre-Commercial Expenses	
0 Amortization Expense on Pre-Commercial Cost 1 Pre-Commercial Expense	ructions	s -		Summary of Pre-Commercial Expenses	
70 Amortization Expense on Pre-Commercial Cost     71 Pre-Commercial Expense     72 Miscellanceus Transmission Expense		\$ - 1,374,120	Cost Element Name		
70 Amortization Expense on Pre-Commercial Cost 71 Pre-Commercial Expense	p.321.97.b	s -	Labor & Overhead (1)	Summary of Pre-Commercial Expenses	
70 Amortization Expense on Pre-Commercial Cost     71 Pre-Commercial Expense     72 Miscellanceus Transmission Expense		\$ - 1,374,120	Labor & Overhead (1) Miscellaneous (2)	Summary of Pre-Commercial Expenses	
Monorization Expense on Pre-Commercial Cost     Pre-Commercial Expense     Miscellaneous Transmission Expense		\$ - 1,374,120	Labor & Overhead (1) Miscellaneous (2) Outside Services Legal (3)	Summary of Pre-Commercial Expenses	
Monorization Expense on Pre-Commercial Cost     Pre-Commercial Expense     Miscellaneous Transmission Expense		\$ - 1,374,120	Labor & Overhead (1) Minoteleneous (2) Outside Services Legal (3) Outside Services Legal (3)	Summary of Pre-Commercial Expenses	
0 Amortization Expense on Pre-Commercial Cost Pre-Commercial Expense Miscellaneous Transmission Expense		\$ - 1,374,120	Labor & Overhead (1) Minodencos (2) Outries Services Lagel (3) Outries Services Edites (3) Outries Services Edites (3) Adventing (6)	Summary of Pre-Commercial Expanses Total	
0 Amortization Expense on Pre-Commercial Cost Pre-Commercial Expense Miscellaneous Transmission Expense		\$ - 1,374,120	Lator & Overhead (1) Micedensoa (2) Oxtestă Servinea Legal (3) Oxtestă Servinea Legal (3) Oxtestă Servinea Servinea Admitriare (6) Tranki, Legingr and Makis	Summary of Pre-Commercial Expanses Total	
0 Amortization Expense on Pre-Commercial Cost Pre-Commercial Expense Miscellaneous Transmission Expense		\$ - 1,374,120	Labor & Overhead (1) Minodencos (2) Outries Services Lagel (3) Outries Services Edites (3) Outries Services Edites (3) Adventing (6)	Summary of Pre-Commercial Expanses Total	
Monorization Expense on Pre-Commercial Cost     Pre-Commercial Expense     Miscellaneous Transmission Expense		\$ - 1,374,120	Lator & Overhead (1) Micedenova (2) Oxtetis Simireions Lengt (3) Oxtetis Simireions Lengt (4) Oxtetis Simireions Lengt Oxtetis Simireions Lengt Adventaria (6) Transi, Lengtry and Malai Total	Summary of Pre-Commercial Expanses Total	
70 Amortization Expense on Pre-Commercial Cost     71 Pre-Commercial Expense     72 Miscellanceus Transmission Expense		\$ - 1,374,120	Lator & Overhead (1) Micedemosa (2) Outside Similians Cher (4) Outside Similians Cher (4) Outside Similians Cher (4) Adentaria (6) Transl, Latging and Make Total (1) Lator & Sonethed am (2) Micedemosa amount	Summary of Pre-Commercial Expenses Total	
Monorization Expense on Pre-Commercial Cost     Pre-Commercial Expense     Miscellaneous Transmission Expense		\$ - 1,374,120	Lator & Overhead (1) Minclenzou (2) Outside Simica Darfe (1) Outside Simica Darfe (1) Outside Simica Roter (2) Advance (1) Trank Latging and Mark Total (2) Marcelences among (2) Marcelences among Net overhead am	Summary of Pre-Commercial Expenses Tabl	
70 Amortization Expense on Pre-Commercial Cost     71 Pre-Commercial Expense     72 Miscellanceus Transmission Expense		\$ - 1,374,120	Labor & Overhead (1) Micedemona (2) Oxiste Sarvines Legal (3) Oxiste Sarvines Legal (3) Oxiste Sarvines Legal (3) Oxiste Sarvines Legal (3) Adenting (6) Transl. Legal year Make Total (1) Labor & Sorthead an (2) Micedemona amount feed for aurious many conference costs and	Summary of Pre-Commercial Expenses Teal	
Monorization Expense on Pre-Commercial Cost     Pre-Commercial Expense     Miscellaneous Transmission Expense		\$ - 1,374,120	Labor & Overhead (1) Micedemona (2) Oxiste Sarvines Legal (3) Oxiste Sarvines Legal (3) Oxiste Sarvines Legal (3) Oxiste Sarvines Legal (3) Adenting (6) Transl. Legal year Make Total (1) Labor & Sorthead an (2) Micedemona amount feed for aurious many conference costs and	Summary of Pre-Commercial Expenses Tabl	
0 Amortization Expense on Pre-Commercial Cost 1 Pre-Commercial Expense Miscellaneous Transmission Expense		\$ - 1,374,120	Lator & Overhead (1) Minicalenson (2) Outsetis Simica Cafer (4) Outsetis Simica Cafer (4) Outsetis Simica Cafer (4) Outsetis Simica Relate (3) Advertary (8) Total (2) Indica A conclusion (2) Indica A conclusion (3) Outsetis Registrations (3) Outsetis Registrations (3) Outsetis Registrations (4) Outset Registrations (5) Outset Registrations (6) Outset Registrations (7) Outset Registrations	Summary of Pre-Commercial Expenses Tabl	
70 Amortization Expense on Pre-Commercial Cost     71 Pre-Commercial Expense     72 Miscellanceus Transmission Expense		\$ - 1,374,120	Labor & Overhead (1) Micolamona (2) Catalità girrene Cateri Catalità girrene Cateri Catalità girrene Cateri Cateriano (1) Adentino (1) (1) Labor & Conthead ann (2) Micolambaca annos (3) Catalità girrene Cateriano (1) Catalità per annos (1) Catalità per annos (1) Micolambaca annos (1) Catalità per	Summary of Pre-Commercial Expenses Teal	
Amortization Expense on Pre-Commercial Cost     Pre-Commercial Expense     Miscellaneous Transmission Expense		\$ - 1,374,120	Lator & Overhead (1) Ministersona (2) Outsets Services Langel (3) Outsets Services Danne (4) Outsets Services Tester (3) Adventume (8) Tester (1) Tester (1) (1) Lator & Londmak and Total (2) Machelanesa amount (2) Tester (1) (3) Outset Services antes (3) Outset Services antes (4) Other services antes (5) Outset services antes (6) Outset services antes (7) Outset services antes	Summary of Pre-Commercial Expenses Tabl	
Amortization Expense on Pre-Commercial Cost     Pre-Commercial Expense     Miscellaneous Transmission Expense		\$ - 1,374,120	Lator & Overhead (1) Ministersona (2) Outsets Services Langel (3) Outsets Services Danne (4) Outsets Services Tester (3) Adventume (8) Tester (1) Tester (1) (1) Lator & Londmak and Total (2) Machelanesa amount (2) Tester (1) (3) Outset Services antes (3) Outset Services antes (4) Other services antes (5) Outset services antes (6) Outset services antes (7) Outset services antes	Summary of Pre-Commercial Expenses Teal	
Amortization Expense on Pre-Commercial Cost     Pre-Commercial Expense     Miscellaneous Transmission Expense		\$ - 1,374,120	Lator & Overhead (1) Ministersona (2) Outsets Services Langel (3) Outsets Services Langel (3) Outsets Services Reter (3) Adverture (6) Transl, Loging and Mails Total (2) Infectioneous annual (2) Infectioneous annual (3) Infectioneous annual (3) Outsets deverture and (3) Outsets deverture and (3) Outsets deverture (3) Outsets deverture (4) Other services deverture (5) Outsets deverture (6) Outsets deverture (7) Outsets deverture (7) Outsets deverture (8) Adverture (2) outsets (8) Adverture (2) outsets (8) Adverture (2) outsets (8) Adverture (2) outsets (8) Adverture (2) outsets	Summary of Pre-Commercial Expenses Tabl	

#### Attachment 5 - Cost Support

					Net	Accrual											
				Survivor	Salvage	Rate (Annual)											
									502 Junction - Territorial Mea	adowbrook		Bedington	Meadowbrook	Kammer	Doubs Replacement	Doubs Replacement	t Repi
RANSMISSION PLANT		Life		Curve	Percent	Percent	Black Oak	Wylie Ridge	Line Tra	nsformer	North Shenandoah	Transformer	Capacitor	Transformers	Transformer #2	Transformer #3	Tran
50.2	Land & Land Rights - Easements	70	-	R4	0	1.43			2,455,602								
52	Structures & Improvements	50	-	R3	(10)	2.20	16,761		1,332,732							144	4
	SVC	35	-			2.86											
53	Station Equipment						1,354,619	514,883	844,309	172,262	1,372	162,194	145,082	830,35	5 94,890	81,650	0
	Other	50	-	R2	(5)	2.10											
	SVC	Note 1	-	80 R2 - 35-yr truncation		2.96											
	SCADA	15	-	S3	0	6.67											
54	Towers & Fixtures	65	-	R4	(25)	1.92			7,231,604								
55	Poles & Fixtures	55	-	R2.5	(25) (20)	2.18			2,860,498								
56	Overhead Conductors & Devices								6.247.177								
	Other	55	-	R2.5	(40)	2.80											
	Clearing	55 70	-	R4	(40) 0	1.43											
57	Underground conduit	55	-	S3	(5)	1.91											
58	Underground conductor and devices SVC	45 35	-	R3	(5) (5)	2.33 2.86											

						Annua	Depreciation Expe	nse						
Cabot SS	Grandview Capacitor	Potter	Osage Whitely	Armstrong	Farmers Valley	Harvey Run	Doubs SS	Meadowbrook SS	502 Jct Substation	Conemaugh-Seward	Luxor	Grandpoint & Guilford	Handsome Lake- Homer City	Altoona
152	199		10,541	3	680				124,069	1,438				
149,368	13,646	34,408	116,607	163,144	18,166	13,834	89,154	678,530		80,825	11,532	19,981		399,67
			64,904							2,515				
			393,738	6,211						98,527			178,471	
149,520	13,844	34,408	585,789	169,357	18,846	13,834	89,154	678,530	124,069	183,306	11,532	19,981	178,471	399,6

Total	Shuman Hill/Mobley	West Union SS	Four Mile Junction	Waldo Run	Moshannon	Buffalo Road	Johnstown	Hunterstown	Carbon Center	Blairsville
2,457										
1,485										
6,792		1,892	8,484	43,519	4,926	1,138	50,823	499,627	4,841	37,506
7,231										
	15									
6,929				5,543						
27,824	15	1,892	8,484	49,062	4,926	1,138	50,823	499,627	4,841	37,506

		Attachment 5 - Co	st Support			
GENERAL PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total
390	Structures & Improvements	50	R1	0	2.00	893, 10
391	Office Furniture & Equipment Information Systems Data Handling	20 10 10	SQ SQ SQ	0 0 0	5.00 10.00 10.00	96,33 308,83
392	Transportation Equipment Other Autos Light Trucks Medium Truck Trailers ATV	15 7 11.5 11.5 18 15	SQ S3 L4 L4 L1 SQ	20 20 20 20 20 20	5.33 11.43 6.96 6.96 4.44 5.33	16,52
393	Stores Equipment	20	SQ	0	5.00	
394	Tools, Shop & Garage Equipment	20	SQ	0	5.00	
396	Power Operated Equipment	18	L1	25	4.17	
397	Communication Equipment	15	SQ	0	6.67	130,0
398 Total General Plant Total General Plant Depreciation Expense (must tie to p336.10.b & c)	Miscellaneous Equipment	15	SQ	0	6.67	1,444,87
INTANGIBLE PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total
303 Total Intangible Plant Total Intangible Plant Amoritization (must tie to p336.1 d & e)	Miscellaneous Intangible Plant 1,484,865	5	SQ	0	20.00	1,484,86 1,484,86
These depreciation rates will not change absent the appropriate fil					L	

#### PBOP Expenses

	1 Total PBCP expenses 2 Anount relating to retins personnel 3 Anount allocation TFEs 4 Number of FTEs for Allegheny 5 Cost per FTE	22,856,433 8,786,372 14,070,061 4,408 3,192
	6 TrAILCo FTEs (labor not capitalized) current year	0.000
	7 TrAILCo PBOP Expense for base year	
	8 TrAILCo PBOP Expense in Account 926 for current year	0
57	9 PBOP Adjustment for Appendix A, Line 57	
	Lines 1-5 cannot change absent approval or acceptance by FERC in a separate proceeding.	

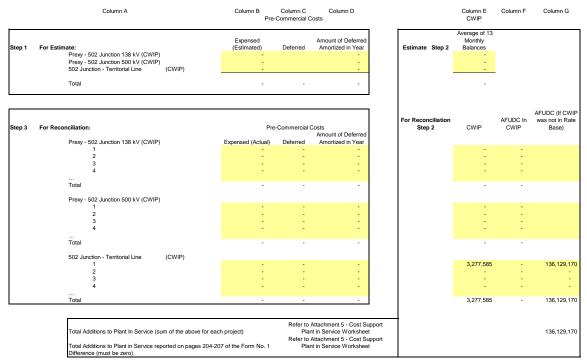
#### Attachment 5a - Pre-Commercial Costs and CWIP

Step 1 Totals reported below are by project with the amounts to be expensed reported separately from those to be deferred and amortized (note, deferred costs related to 2006 include AFUDC).

For Forecasting purposes, Pre-Commercial expenses will be estimated. Total deferred and amortized Pre-commercial costs will be the actual amount agreeing to FERC Form 1 and Attachment 5.

For each project, where CWIP is to be recovered in rate base, CWIP will be estimated and the totals reported below by project. For the Reconciliation, for each project where CWIP is to be recovered in rate base the CWIP will be itemized by Step 2 project below. Additionally, the amount of AFUDC that would have been capitalized for projects where CWIP is included in rate base will be reported in the FERC Form No. 1.

For the Reconciliation, the total additions to plant in service for that year will be summarized by project to demonstrate no Pre-Commercial costs expensed were included in the additions to plant in service and AFUDC on projects where CWIP was recovered in rate base was included in the additions to plant in service. The Pre-commercial expenses are actual expenses incurred for the reconciliation year. Total deferred and amortized Pre-commercial costs will be the actual amount agreeing Step 3 to FERC Form 1 and Attachment 5.



Notes:

1 Small projects may be combined into larger projects where rate treatment is consistent. Pre-Commercial costs benefiting multiple projects will be allocated to projects based on the estimated plant in service of each project.

anatod plant in dornoo or odom projoot.		
Allocation of Pre-Commercial Costs	Plant in Service (Estimated 2/12/2008)	Allocation
Prexy - 502 Junction 138 kV (CWIP)	94,140,000	0.10734
Prexy - 502 Junction 500 Kv (CWIP)	121,260,000	0.13827
502 Junction - Territorial Line (CWIP)	661,600,000	0.75439
Total	877,000,000	1.00000

2 Column D is the total CWIP balance including any AFUDC, Column E is the AFUDC if any in Column D, and Column F is the AFUDC that would have been in Column E if CWIP were not recovered in rate base.

#### Attachment 6 - Estimate and Reconciliation Worksheet

Step Month Year Action Exec Summary 1 April 2 April 3 April 4 May 5 June TO populates the formula with Year 1 data TO estimates all transmission Cap Adds and CWIP for Year 2 based on each projects cost using the average of 13 monthly balances. Cap Adds are the projects expected to be in service in Year 2. To adds Cap Adds and CWIP o plant in service in Formula (Appendix A, Lines 16 and 33) Year 2 Year 2 Year 2 Post results of Step 3 on PJM web site Year 2 Year 2 Results of Step 3 go into effect 6 April April Year 3 TO estimates all transmission Cap Adds and CWIP during Year 3 based each project's cost using the average of 13 monthly balances. Cap Adds are expected be in service in Year 3. Reconciliation - TO calculates Reconciliation by populating the 13 monthly plant balances and beginning and end of year balances for the other rate base items and the 13 monthly averages for CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year). 7 Year 3 8 April Year 3 Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Step 5 with interest to the result of Step 7 (this difference is also added to Step 7 in the subsequent year) 0 May Year 3 Post results of Step 8 on PJM web site Results of Step 8 go into effect 10 June Year 3

#### Reconciliation Details

Г

(A)

(B)

(C)

1 April Year 2 TO populates the formula with Year 1 data Rev Reg based on Year 1 data

#### Must run Appendix A to get this number (without any cap adds in Appendix A line 16 and without CWIP in Appendix A line 33)

TO estimates all transmission Cap Adds and CWIP for Year 2 based on each project's cost using the average of 13 monthly balances. Cap Adds are the projects expected to be in service in Year 2. 2 April Year 2

(D)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Hunterstown SVC (in service)	Waldo Run SS (in service)	Doubs SS (in service)	Meadowbrook SS (in service)	Conemaugh (in service)	Blairsville SS (in service)	Four Mile Jct (in service)	502 Junction - Territorial Line (monthly additions) CWIP
		1		1	1	1		1	
Dec (Prior Year									
CWIP ) p216.b.43	Actual	-			-				1,154,713
Jan 2014	Actual		-		-				(197,847)
Feb	Actual	-	-	-				-	210,010
Mar	Actual					27,808,501		-	
Apr	Actual							-	
May	Budget	-	-	-				-	
Jun	Budget	44,310,669		4,840,224	58,411,179	-	3,631,440		
Jul	Budget					-	-		
Aug	Budget		-						
Sep	Budget		-					-	36,115
Oct	Budget		-					-	
Nov	Budget		-					-	36,651
Dec	Budget		52,235,676					11,197,637	1,196,092
Total		44,310,669	52,235,676	4,840,224	58,411,179	27,808,501	3,631,440	11,197,637	4,135,490

				Month End Balance	55			
Other Projects PIS (Monthly additions)	Hunterstown SVC	Waldo Run SS	Doubs SS	Meadowbrook SS	Conemaugh	Blairsville SS	Four Mile Jct	502 Junction - Ter Line (monthly add
	(in service) (in service) (in service)		(in service) (in service)		(in service)	(in service)	CWIP	
								1,15
								95
								1,17
					27,808,501			1,22
					27,808,501			1,25
					27,808,501			2,53
	44,310,669	-	4,840,224	58,411,179	27,808,501	3,631,440		2,75
	44,310,669	-	4,840,224	58,411,179	27,808,501	3,631,440		2,79
	44,310,669	-	4,840,224	58,411,179	27,808,501	3,631,440		2,83
	44,310,669	-	4,840,224	58,411,179	27,808,501	3,631,440		2,86
	44,310,669	-	4,840,224	58,411,179	27,808,501	3,631,440		2,90
	44,310,669		4,840,224	58,411,179	27,808,501	3,631,440		2,93
	44,310,669	52,235,676	4,840,224	58,411,179	27,808,501	3,631,440	11,197,637	4,13
	310,174,683	52,235,676	33,881,568	408,878,253	278,085,010	25,420,080	11,197,637	29,52
	23,859,591	4,018,129	2,606,274	31,452,173	21,391,155	1,955,391	861,357	2,27
Appendix A, Line 16)	(Appendix A, Line 16)	(Appendix A, Line 16)	(Appendix A, Line 16)			(Appendix A, Line 33)		

ne 16)	(Appendix A, Line 16)	(Appendix A, Line 16)	(Appendix A, L

	(A)	(B)	(0)	(U)	(E)	(F)	(0)	(1)	(1)
		Johnstown SS (2nd xfmr)	Yeagertown		Altoona SVC			Luxor	Armstrong
-		(in service)	(in service)		(in service)				(in service)
-		(	(		()				(
Dec (Prior Year									
CWIP ) p216.b.43	Actual							1,154,387	
Jan 2014	Actual							1,104,007	
Feb	Actual								
Mar	Actual								
Apr	Actual								
Мау	Budget				35,057,738				
Jun	Budget	4,278,432			00,007,700				11,068,995
Jul	Budget	-1,210,102	461,543						
Aug	Budget		-101,040						
Sep	Budget								
Oct	Budget								
Nov	Budget								
Dec	Budget								
Total	Douger	4,278,432	461,543		35,057,738			1,154,387	11,068,995
lotal		4,270,432	401,043	-	35,057,736		-	1,134,307	11,000,993
F	(A)	(P)	(C)	(D)	(E)	(5)	(G)	(4)	
F	(A)	(B) Grand Point & Guilford	(C)	(D)	(E)	(F)	(G)	(H)	(1)
F	(A)	Grand Point & Guilford							
E	(A)	Grand Point & Guilford SS	Moshannon	Carbon Center	Shawville	Northwood	Shuman Hill Sub	Buffalo Road	Pleasureville Capacitor
F	(A)	Grand Point & Guilford							
Dec (Price Vear	(A)	Grand Point & Guilford SS	Moshannon	Carbon Center	Shawville	Northwood	Shuman Hill Sub	Buffalo Road	Pleasureville Capacitor
Dec (Prior Year CWIP ) p216.b.43		Grand Point & Guilford SS	Moshannon	Carbon Center	Shawville	Northwood	Shuman Hill Sub	Buffalo Road	Pleasureville Capacitor (in service)
Dec (Prior Year CWIP) p216.b.43 Jan 2014	(A) Actual Actual	Grand Point & Guilford SS	Moshannon	Carbon Center	Shawville	Northwood	Shuman Hill Sub	Buffalo Road	Pleasureville Capacitor
CWIP) p216.b.43 Jan 2014	Actual	Grand Point & Guilford SS	Moshannon	Carbon Center	Shawville	Northwood	Shuman Hill Sub	Buffalo Road	Pleasureville Capacitor (in service)
CWIP) p216.b.43 Jan 2014 Feb	Actual Actual	Grand Point & Guilford SS	Moshannon	Carbon Center	Shawville	Northwood	Shuman Hill Sub	Buffalo Road	Pleasureville Capacitor (in service)
CWIP) p216.b.43 Jan 2014 Feb Mar	Actual Actual Actual	Grand Point & Guilford SS	Moshannon	Carbon Center	Shawville	Northwood	Shuman Hill Sub	Buffalo Road	Pleasureville Capacitor (in service)
CWIP) p216.b.43 Jan 2014 Feb Mar Apr	Actual Actual Actual Actual Actual	Grand Point & Guilford SS (in service) - - -	Moshannon	Carbon Center	Shawville	Northwood	Shuman Hill Sub	Buffalo Road	Pleasureville Capacitor (in service)
CWIP) p216.b.43 Jan 2014 Feb Mar Apr May	Actual Actual Actual Actual Actual Budget	Grand Point & Guilford SS	Moshannon	Carbon Center (in service) - - - - - - - - - - -	Shawville	Northwood	Shuman Hil Sub (in service) - - - - -	Buffalo Road	Pleasureville Capacitor (in service)
CWIP) p216.b.43 Jan 2014 Feb Mar Apr May Jun	Actual Actual Actual Actual Actual Budget Budget	Grand Point & Guilford SS (in service) - - -	Moshannon	Carbon Center	Shawville	Northwood	Shuman Hill Sub	Buffalo Road	Pleasureville Capacitor (in service)
CWIP) p216.b.43 Jan 2014 Feb Mar Apr May Jun Jun Jul	Actual Actual Actual Actual Actual Budget Budget	Grand Point & Guilford SS (in service) - - -	Moshannon	Carbon Center (in service) - - - - - - - - - - -	Shawville	Northwood	Shuman Hil Sub (in service) - - - - -	Buffalo Road	Pleasureville Capacitor (in service)
CWIP) p216.b.43 Jan 2014 Feb Mar Apr May Jun Jun Jul Jul	Actual Actual Actual Actual Budget Budget Budget Budget	Grand Point & Guilford SS (in service) - - -	Moshannon	Carbon Center (in service) - - - - - - - - - - -	Shawville	Northwood	Shuman Hil Sub (in service) - - - - -	Buffalo Road (in service) - - - - - - - - - - - - - - - - - - -	Pleasureville Capacitor (in service)
CWIP) p216.b.43 Jan 2014 Feb Mar Apr Jun Jun Jun Jun Sep	Actual Actual Actual Actual Budget Budget Budget Budget	Grand Point & Guilford SS (in service) - - -	Moshannon	Carbon Center (in service) - - - - - - - - - - -	Shawvile (in service) - - - - - - - - - - - - - - - - - - -	Northwood (in service) - - - - - - - - - - - - - - - - - - -	Shuman Hil Sub (in service) - - - - -	Buffalo Road	Pleasureville Capacitor (in service)
CWIP) p216.b.43 Jan 2014 Feb Mar Apr May Jun Jun Jun Jul Sep Oct	Actual Actual Actual Actual Budget Budget Budget Budget Budget	Grand Point & Guilford SS (in service) - - -	Moshannon	Carbon Center (in service) - - - - - - - - - - -	Shawile (n service) - - - - - - - - - - - - - - - - - - -	Northwood	Shuman Hil Sub (in service) - - - - -	Buffalo Road (in service) - - - - - - - - - - - - - - - - - - -	Pleasureville Capacitor (in service)
CWIP) p216.b.43 Jan 2014 Feb Mar Apr May Jun Jun Jul Aug Sep Oct Nov	Actual Actual Actual Actual Budget Budget Budget Budget Budget Budget	Grand Point & Guilford SS (in service) - - -	Moshannon (in service) - - - - - - - - - - - - - - - - - - -	Carbon Center (in service) - - - 236,623 - - - - - - - - - - - - - - - - - - -	Shawvile (in service) - - - - - - - - - - - - - - - - - - -	Northwood (in service) - - - - - - - - - - - - - - - - - - -	Shuman Hil Sub (in service) - - - - - - - - - - - - - - - - - - -	Buffalo Road (in service) - - - - - - - - - - - - - - - - - - -	Pleasureville Capacitor (in service)
CWIP) p216.b.43 Jan 2014 Feb Mar Apr Jun Jun Jun Jun Sep Oct	Actual Actual Actual Actual Budget Budget Budget Budget Budget	Grand Point & Guittort SS (in service) - - 1,603,191 - - - - - - - - - - - - - - - - - -	Moshannon	Carton Center (n senice)	Shawvile (n senice)	Northwood (in service)	Shuman Hil Sub (in service) - - - - - - - - - - - - - - - - - - -	Buttab Road (in service) - - - - - - - - - - - - - - - - - - -	Pleasureville Capacitor (in service)

(E)

(F)

(G)

(H)

(1)

Other Projects PIS Monthly additions)	Johnstown SS (2nd xfmr)	Yeagertown		Altoona SVC			Luxor	Armstrong
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
							1,154,387	
							1,154,387	
							1,154,387	
							1,154,387	
							1,154,387	
				35,057,738			1,154,387	
	4,278,432	-	-	35,057,738			1,154,387	11,068,
	4,278,432	461,543		35,057,738			1,154,387	11,068,
	4,278,432	461,543		35,057,738			1,154,387	11,068,
	4,278,432	461,543		35,057,738			1,154,387	11,068,
	4,278,432	461,543		35,057,738			1,154,387	11,068,
	4,278,432	461,543		35,057,738			1,154,387	11,068,
	4,278,432	461,543	-	35,057,738			1,154,387	11,068,
	29,949,024	2,769,258	-	280,461,904	-	-	15,007,031	77,482,

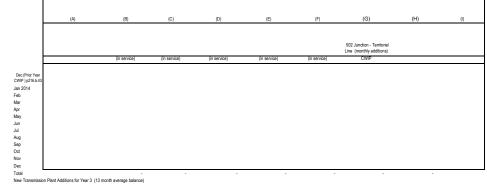
Other Projects PIS	Grand Point & Guilford							
Monthly additions)	SS	Moshannon	Carbon Center	Shawville	Northwood	Shuman Hill Sub	Buffalo Road	Pleasureville Capaciti
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
				-				782,4
		-						782,4
		-						782,4
		-						782,4
		-						782,4
	1,603,191	-						782,4
	1,603,191	-	236,623			1,147,868		782,4
	1,603,191	-	236,623			1,147,868		782,4
	1,603,191	-	236,623			1,147,868		782,4
	1,603,191	-	236,623			1,147,868	313,774	782,4
	1,603,191	-	236,623		4,206,813	1,147,868	313,774	782,4
	1,603,191		236,623	1,418,503	4,206,813	1,147,868	313,774	782,4
	1,603,191	5,164,619	236,623	1,418,503	4,206,813	1,147,868	313,774	782,4
	12,825,528	5,164,619	1,656,361	2,837,006	12.620.439	8,035,076	1,255,096	10,171,5

3 April Year 2 May

																		1 age 23 01 -	10
Year 2		Post results of Step 3 on F	PJM web site																
	Wylie Ridge (Monthly additions)	Black Oak (Monthly additions)	North Shenandoah (Monthly additions)	Meadowbrook Transformer (Monthly additions)	(Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	(Monthly additions)	Doubs Transformer #2 (Monthly additions)	(Monthly additions)	Doubs Transformer #4 (Monthly additions)		Pleasureville Capacitor	Farmers Valley	Harvey Run	Doubs SS	Potter SS (Monthly Additions)	Osage Whiteley (Monthly Additions)	Hunterstown SVC	502 Junction - Territorial Line ( Monthly additions)
	\$ 3,057,443.64	6,670,531.27	260,047.48	1,126,239.68	1,078,130.57	1,230,313.09	5,565,459	742,257	682,675	810,779	1,109,023	102,828	122,857	109,335	777,058	296,319	3,499,572	3,135,687	163,391,038
	Total Revenue Requirement	Waldo Run SS	Conemaugh	Meadowbrook SS	Blairsville	Four Mile Jct	Johnstown SS (2nd xfmr)	Yeagertown	Grandview Capacitor	Altoona SVC	Luxor	Armstrong	Grand Point & Guilford SS	Moshannon	Carbon Center	Shawville	Northwood	Shuman Hill Sub	Buffalo Road
	\$ 206,491,970.31	528,073	2,811,278.88	4,197,208.81	256,982.33	113,201.64	302,767	27,996	90,213	2,835,308	151,712	960,838	129,659	52,211	16,745	28,680	127,585	81,230	12,688

Results of Step 3 go into effect 5 June Year 2

TO estimates all transmission Cap Adds and CWIP during Year 3 based each project's cost using the average of 13 monthly balances. Cap Adds are expected be in service in Year 3. 6 April Year 3



			Month End Baland	CRS			
				5	i02 Junction - Territorial Line (monthly additions)		
			(in service)	(in service)	CWIP	CWIP	CWIP
	-	-			-		
	-					-	
	-						
	-						
	-		-				
				-	-		

New Transmission Plant Additions for Year 3 (13 month average balance)

Total Revenue Requirement	Potter SS	Cabot SS Transformer	(Monthly additions)	(Monthly additions)	(Monthly additions)	(Monthly additions)	additions)	(Monthly additions)	additions)	(Monthly additions)	additions)	additions)	additions)
			Doubs Transformer #4	Doubs Transformer #3	Doubs Transformer #2	Kammer Transformers	Capacitor (Monthly	Bedington Transformer	Transformer (Monthly	North Shenandoah	Black Oak (Monthly	Wylie Ridge (Monthly	Line (Monthly
							Meadow Brook SS		Meadowbrook				502 Junction - Territorial

Year 3 7 April

Reconciliation - TO calculates Reconciliation by populating the 13 monthly plant balances and beginning and end of year balances for the other rate base items and the 13 monthly averages for CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year).

L L	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
-							502 Junction - Territorial Line (monthly additions) CWIP		
Dec (Prior Year							0.000.017		
CWIP) p216.b.43 Jan 2014	Actual Actual						2,038,647 (152,601)		
Feb	Actual						(66,019)		
Mar	Actual						15,108		
Apr	Actual						79		
May	Actual		-	-			1,806,632		
Jun	Actual		-	-			(8,626)		
Jul	Actual	-	-	-	-		997,834		
Aug	Actual						6,005		
Sep	Actual						10,605		
Oct	Actual						(1,370,785)		
Nov	Actual						598		
Dec	Actual						106		
Total		-	-	-	-	-	3,277,585	-	-

		N	fonth End Balances			
Other Projects PIS (Monthly additions)					! Junction - Territorial Line (monthly additions) CWIP	
					0111	
					2,038,647	
					1,886,047	
					1,820,027	
					1,835,135	
					1,835,215	
					3,641,847	
					3,633,221	
					4,631,055	
					4,637,060	
					4,647,665	
					3,276,880	
					3,277,479	
					3,277,585	
	-		-	-	40,437,863	
					3,110,605	

EXHIBIT NO. TRC-203
ATTACHMENT H-18A

		Result of Formula for R	econciliation															
																	Page 30 of a	43
			Doubs Transformer #4	Doubs Transformer #3	Doubs Transformer #2	Kammer Transformers	Meadow Brook SS Capacitor (Monthly	Bedington Transformer	Meadowbrook Transformer (Monthly	North Shenandoah	Black Oak (Monthly	Wylie Ridge (Monthly	502 Junction - Territorial Line (Monthly					
Total Revenue Requirement	Potter SS	Cabot SS Transformer	(Monthly additions)	(Monthly additions)	(Monthly additions)	(Monthly additions)	additions)	(Monthly additions)	additions)	(Monthly additions)	additions)	additions)	additions)	Osage Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$ 209,703,354.76	296,464.50	1,048,721.60	838,173.26	667,575.63	730,838.27	5,567,552	921,484	1,077,826	1,126,056	228,782	6,752,347	3,234,449	162,737,191	3,807,783	1,220,817	141,956	123,737	649,383
		1																
	Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Altoona	Blairsville	Conemaugh Transformer	502 Junction Substation	Cabron Center	Hunterstown	Johnstown	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Pleasureville Capacitor
	4,984,437	14,448	1,004,974	98,348	85,354	162,968	2,870,718	272,274	2,747,345	1,446,301	35,241	3,625,115	371,304	113,910	584,067	104,356	10,989	-
	Yeagertown	Shawville	Northwood	Shuman Hill Sub														
	-	-	-	69														

8 April Year 3

Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Step 5 with interest to the result of Step 7 (this difference is also added to Step 7 in the subsequent year)

209,703	Step 8 .355 -	The forecast in Prior Year 206,491,970	=	3.211.384 <note: divide="" first="" for="" rate="" the="" this<br="" year,="">reconciliation amount by 12 and multiply by the number of months and fractional months the rate was in effect.</note:>					
nterest on Amount of	of Refunds or Surcharges								
nterest 35.19a for M	farch Current Yr	0.2700%							
Month	Yr	1/12 of Step 9	Interest 35.19a for		Interest	Surcharge (Refund) Owed			
			March Current Yr	Months					
un	Year 1	267,615	0.2700%	11.5	8,309	275,925			
ul	Year 1	267,615	0.2700%	10.5	7,587	275,202			
kug	Year 1	267,615	0.2700%	9.5	6,864	274,480			
Sep	Year 1	267,615	0.2700%	8.5	6,142	273,757			
ct	Year 1	267,615	0.2700%	7.5	5,419	273,035			
ov	Year 1	267,615	0.2700%	6.5	4,697	272,312			
lec	Year 1	267,615	0.2700%	5.5	3,974	271,589			
an	Year 2	267,615	0.2700%	4.5	3,252	270,867			
eb	Year 2	267,615	0.2700%	3.5	2,529	270,144			
lar	Year 2	267,615	0.2700%	2.5	1,806	269,422			
pr	Year 2	267,615	0.2700%	1.5	1,084	268,699			
lay	Year 2	267,615	0.2700%	0.5	361	267,977			
otal		3,211,384				3,263,409			
		Balance	Interest	Amort	Balance				
lun	Year 2	3,263,409	0.2700%	276,747	2,995,473				
ul	Year 2	2,995,473	0.2700%	276,747	2,726,814				
ug	Year 2	2,726,814	0.2700%	276,747	2,457,429				
Sep	Year 2	2,457,429	0.2700%	276,747	2,187,317				
ct	Year 2	2,187,317	0.2700%	276,747	1,916,476				
lov	Year 2	1,916,476	0.2700%	276,747	1,644,903				
lec	Year 2	1,644,903	0.2700%	276,747	1,372,597				
an	Year 3	1,372,597	0.2700%	276,747	1,099,556				
eb	Year 3	1,099,556	0.2700%	276,747	825,778				
lar	Year 3	825,778	0.2700%	276,747	551,261				
kpr	Year 3	551,261	0.2700%	276,747	276,002				
/lay	Year 3	276,002	0.2700%	276,747	(0)				
				3,320,965					

The difference between the Reconciliation in Step 8 and the forecast in Prior Year with interest Rev Req based on Year 2 data with estimated Cap Adds for Year 3 (Step 8) Revenue Requirement for Year 3

Reconciliation Amount by Project Meadow Brook SS Capacitor (Monthly additions) 502 Junction - Territorial Meadowbrook Doubs Transformer #4 (Monthly additions) Doubs Transformer #3 Doubs Transformer #2 Kammer Transformers Bedington Transformer (Monthly additions) Transformer (Monthly additions) North Shenandoah (Monthly additions) Black Oak (Monthly Wylie Ridge (Monthly additions) Line (Monthly additions) Total Revenue Requirement Potter SS Cabot SS Transforme (Monthly additions) (Monthly additions) (Monthly additions) additions) Osage Whiteley Armstrong Farmers Valley Harvey Run Doubs SS 3,320,965 (132,032) \$ 151 (62,359) 28,329 (15,614) (11,808) 2,164 (319,367) (315) (190) (32,333) 84,608 183,045 (676,158) 318,729 268,850 19,751 14,893 Grand Point & Guilford Conemaugh Transformer 502 Junction Substation 1,495,653 Waldo Run 57,906 Handsome Lake-Homer Altoona 36,618 West Union SS 11,364 Meadowbrook SS Buffalo Road Capacitor City 1,039,267 Grandview Capacitor 8,412 Luxor Capacitor (68,623) Blairsville Cabron Center Hunterstown 506,128 Johnstown 70,876 Moshannon 63,804 Four Mile Junction Pleasureville Capacitor (106,337) SS 34,446 814,090 1,820 15,814 (66,115) 19,127 (9,148)

3,320,965

s

Yeagertown	Shawville	Northwood	Shuman Hill Sub
(28,951)	(29,659)	(131,939)	(83,930)

9 May Year 3

Post results of Step 8 on PJM web site 3.320.965 s

Results of Step 8 go into effect 3,320,965

s

10 June Year 3

#### Attachment 7 - Transmission Enhancement Charge Worksheet

#### Revenue Requirement By Project 1 Fixed Charge Rate (FCR) if not a CIAC Formula Line A 137 B 145 2 FCR without Depreciation and Pre-Commercial Costs FCR with Incentive ROE without Depreciation and Pre-Commercial Line B less Line A 13.2975% 14.2027% 0.9052% 3 4 5 B C 6 FCR if a CIAC 0.9410% D 7 138 FCR without Depreciation, Return, nor Income Taxes The FCR resulting from Formula in a given year is used for that year only. Therefore actual revenues collected in a year do not change based on cost data for subsequent years 8 9

				PJM Upgr	ade ID: b0328.1 b	0328.2; b0347.1;	b0347.2; b0347.3; b	0347.4		PJM Upgra	ade ID: b0218			PJM Upgrade	D: b0216	
10		Details		502 Junction - Territorial Line (CWIP + Plant In Service)					W	ylie Ridge Transfo	rmer (Plant In Service)		Black Oak (	SVC) Dynamic Reactiv	ve Device (Plant In Se	rvice)
11 12		Schedule 12	(Yes or No)	Yes					Yes				Yes			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	CIAC	(Yes or No)	No					No				No			
13 14	Input the allowed ROE From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12	Allowed ROE	0E	12.70% 13.2975%					11.70% 13.2975%				12.70% 13.2975%			
15	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%		JE	14.2027%					13.2975%				14.2027%			
16	Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant															
17	balances plus prior year 13-mo CWIP balances.	Investment		998,159,080					20,451,696				37,887,009			
	Annual Depreciation Exp from Attachment 5			20,971,922					514,883				1,371,379			
						Pre-Commercial	Reconciliation				Reconciliation				Reconciliation	
18 19 20		Wo Incentive ROE W Incentive ROE	Invest Yr 2011 2011	Return 132,730,271.28 141,765,269.37	Depreciation 20,971,921.74 20,971,921.74	Exp. 0.00 0.00	Amount 0.00 0.00	Revenue 153,702,193.02 162,737,191.11	Return 2,719,565.70 2,719,565.70	Depreciation 514,883.12 514,883.12	Amount 0.00 0.00	Revenue 3,234,448.82 3,234,448.82	Return 5,038,027.60 5,380,967.98	Depreciation 1,371,379.44 1,371,379.44	Amount 0.00 0.00	Revenue 6,409,407.04 6,752,347.42

For Plant in Service "Pre-Commercial Exp" is equal to the amount of pre-commercial expense on Attachment 5a for each project expensed in year and amoritzed in year. Revenue is equal to the "Return" ("Investment" times FCR) plus "Depreciation" plus "Pre-Commercial Exp" plus prior year "Reconciliation amount" "Reconciliation Amount" is created in the reconciliation in Attachment 6 and included in the forecasted revenue requirement.

			PJM Upgrad	e ID: b0323		PJM Upgrade ID: b0230					PJM Upgra	de ID: b0229			PJM Upgrad	de ID: b0559		
10		North	h Shenandoah Transf	ormer (Plant In Service	)	Meadowbrook Transformer (Plant In Service)					Bedington Transform	ner (Plant In Service)		Meadowbrook Capacitor (Plant In Service)				
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes				Yes				Yes				Yes				
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29. Otherwise "No"																	
13 14	Input the allowed ROE From line 3 above if "No" on line 12 and From line 7 above	No 11.70%				No 11.70%				No 11.70%				No 11.70%				
	if "Yes" on line 12	13.2975%				13.2975%				13.2975%				13.2975%				
15	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7	13.2975%				13.2975%				13.2975%				13.2975%				
16	Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	1.710.170				7.172.734				6.885.738				5.838.706				
17	Annual Depreciation Exp from Attachment 5	1,372				172,262				162,194				145,082				
				Reconciliation				Reconciliation				Reconciliation				Reconciliation		
18		Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	
19 20	See Calculations for each item below See Calculations for each item below	227,410.00 227,410.00	1,371.60 1,371.60	0.00 0.00	228,781.60 228,781.60	953,794.80 953,794.80	172,261.56 172,261.56	0.00 0.00	1,126,056.36 1,126,056.36	915,631.44 915,631.44	162,194.30 162,194.30	0.00	1,077,825.74 1,077,825.74	776,402.39 776,402.39	145,082.04 145,082.04	0.00 0.00	921,484.43 921,484.43	

For Plant in Service "Pre-Commercial Exp' is equal to the amount of pre-commer Revenue is equal to the "Return" ("Investment" times FCR) "Reconciliation Amount" is created in the reconciliation in Att

9																	
		PJM Upgrade ID: b0495					PJM Upgra	de ID: b0343			PJM Upgra	de ID: b0344			PJM Upgrad	de ID: b0345	
10			Kammer Transforme	rs (Plant In Service)			Doubs Replace	• Transformer #2			Doubs Replace	Transformer #3			Doubs Replace	Transformer #4	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes				Yes				Yes				Yes			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No				No				No				No			
13	Input the allowed ROE From line 3 above if "No" on line 12 and From line 7 above	11.70%				11.70%				11.70%				11.70%			
15	If Yes" on line 12 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%	13.2975%				13.2975%				13.2975%				13.2975%			
	then line 3, and if line 12 is "Yes" then line 7	13.2975%				13.2975%				13.2975%				13.2975%			
16	Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds.																
	reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	35,624,703				4,782,459				4,405,198				5,178,439			
17	Annual Depreciation Exp from Attachment 5	830,355				94,890				81,794				149,570			
				Reconciliation				Reconciliation				Reconciliation				Reconciliation	
18		Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue
19	See Calculations for each item below	4,737,197.24	830,354.87	0.00	5,567,552.11	635,947.79	94,890.48	0.00	730,838.27	585,781.47	81,794.16	0.00	667,575.63	688,603.22	149,570.04	0.00	838,173.26
20	See Calculations for each item below	4,737,197.24	830,354.87	0.00	5,567,552.11	635,947.79	94,890.48	0.00	730,838.27	585,781.47	81,794.16	0.00	667,575.63	688,603.22	149,570.04	0.00	838,173.26

For Plant in Service "Pre-Commercial Exp' is equal to the amount of pre-commer Revenue is equal to the "Return" ("Investment" times FCR) | "Reconciliation Amount" is created in the reconciliation in Att

8 9																	
			PJM Upgrade	ID: b0704			PJM Upgrade	ID: b1941			PJM Upgrad	e ID: b0563			PJM Upgrad	e ID: b0564	
10		c	abot SS - Install A	Autotransformer			Armstr	ong			Farmers Valle	y Capacitor			Harvey Rur	Capacitor	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes				Yes				Yes				Yes			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No				No				No				No			
13 14	Input the allowed ROE From line 3 above if "No" on line 12 and From line 7 above	11.70%				11.70%				11.70%				11.70%			
	if "Yes" on line 12	13.2975%				13.2975%				13.2975%				13.2975%			
15 16	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year	13.2975%				13.2975%				13.2975%				13.2975%			
10	forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant																
	balances plus prior year 13-mo CWIP balances.	6,762,182				7,907,193				925,817				826,494			
17	Annual Depreciation Exp from Attachment 5	149,520				169,357				18,846				13,834			
				Reconciliation				Reconciliation				Reconciliation				Reconciliation	
18		Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue
19	See Calculations for each item below	899,201.60	149,520.00	0.00	1,048,721.60	1,051,459.57	169,357.41	0.00	1,220,816.98	123,110.52	18,845.60	0.00	141,956.12	109,903.10	13,834.29	0.00	123,737.39
20	See Calculations for each item below	899,201.60	149,520.00	0.00	1,048,721.60	1,051,459.57	169,357.41	0.00	1,220,816.98	123,110.52	18,845.60	0.00	141,956.12	109,903.10	13,834.29	0.00	123,737.39

For Plant in Service "Pre-Commercial Exp' is equal to the amount of pre-commer Revenue is equal to the "Return" ("Investment" times FCR) "Reconciliation Amount" is created in the reconciliation in Att

			PJM Upgrade	ID: b1803			PJM	Upgrade ID: b12	43			PJM Upgrad	e ID: b0674, b10	023, b1023.3			PJM Upgra	de ID: b1804	
10			Doubs	SS				Potter SS					Osage Whiteley				Meadow	brook SS	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes				Yes					Yes					Yes			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No				No					No					No			
13 14	Input the allowed ROE From line 3 above if "No" on line 12 and From line 7 above	11.70%				11.70%					11.70%					11.70%			
15	if "Yes" on line 12 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7	13.2975% 13.2975%				13.2975% 13.2975%					13.2975% 13.2975%					13.2975% 13.2975%			
16	Forecast – End of prior year net plant heus current year forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	4.213.032				1.970.718					24.230.059					32.381.305			
17	Annual Depreciation Exp from Attachment 5	89,154				34,408					585,789					678,530			
				Reconciliation				Pre-Commercial F	Reconciliation				Pre-Commercial	Reconciliation				Reconciliation	
18		Return	Depreciation	Amount	Revenue	Return	Depreciation	Exp.	Amount	Revenue	Return	Depreciation	Exp.	amount	Revenue	Return	Depreciation	Amount	Revenue
19 20	See Calculations for each item below See Calculations for each item below	560,228.28 560,228.28	89,154.22 89,154.22	0.00 0.00	649,382.50 649,382.50	262,056 262,056	34,408 34,408	0	0	296,464.50 296,464.50	3,221,994 3,221,994	585,789 585,789	0	0	3,807,783.22 3,807,783.22		678,530.35 678,530.35	0.00	4,984,436.59 4,984,436.59

For Plant in Service "Pre-Commercial Exp' is equal to the amount of pre-commer Revenue is equal to the "Return" ("Investment" times FCR) "Reconciliation Amount" is created in the reconciliation in Att

			PJM Upgrade	ID: b1990		PJN	Upgrade ID:	b0674 & b102	3.1		PJM Upgrad	de ID: b1153			PJM Upgrad	de ID: b1965	
10			Grandview (	Capacitor			502 Jct S	ubstation			Conemau	gh-Seward			Lu	xor	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes				Yes				Yes				Yes			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No				No				No				No			
13	Input the allowed ROE	11.70%				11.70%				11.70%				11.70%			
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12	13.2975%				13.2975%				13.2975%				13.2975%			
15 16	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year forecast of CWIP or Cao Adds.	13.2975%				13.2975%				13.2975%				13.2975%			
	reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	635,482				9,943,461				19,282,110				555,159			
17	Annual Depreciation Exp from Attachment 5	13,844				124,069				183,306				11,532			
				Reconciliation				Reconciliati				Reconciliati				Reconciliati	
18 19	See Calculations for each item below	Return 84,503.29	Depreciation 13,844.26	Amount 0.00	Revenue 98,347.55	Return 1,322,232.38	124,069.08	0.00	Revenue 1,446,301.46	Return 2,564,039.83	183,305.66	0.00	Revenue 2,747,345.49	Return 73,822.31	Depreciation 11,531.77	on Amount 0.00	Revenue 85,354.08
20	See Calculations for each item below	84,503.29	13,844.26	0.00	98,347.55	1,322,232.38	124,069.08	0.00	1,446,301.46	2,564,039.83	183,305.66	0.00	2,747,345.49	73,822.31	11,531.77	0.00	85,354.08

For Plant in Service "Pre-Commercial Exp' is equal to the amount of pre-commer Revenue is equal to the "Return" ("Investment" times FCR) | "Reconciliation Amount" is created in the reconciliation in Att

			PJM Upgrad	e ID: b1839			PJM Upgrad	le ID: b1941			PJM Upgrad	le ID: b1801			PJM Upgrad	le ID: b1967	
10			Grandpoint	& Guilford		1	landsome La	ke-Homer City	/		Alto	ona			Blair	sville	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes				Yes				Yes				Yes			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No				No				No				No			
13 14	Input the allowed ROE From line 3 above if "No" on line 12 and From line 7 above	11.70%				11.70%				11.70%				11.70%			
	if "Yes" on line 12	13.2975%				13.2975%				13.2975%				13.2975%			
15	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7	13.2975%				13.2975%				13.2975%				13.2975%			
16	Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant																
	balances plus prior year 13-mo CWIP balances.	1,075,287				6,215,477				18,582,790				1,765,507			
17	Annual Depreciation Exp from Attachment 5	19,981				178,471				399,670				37,506			
				Reconciliati				Reconciliati				Reconciliati				Reconciliati	
18 19	See Calculations for each item below	Return 142.986.42	Depreciation 19.981.24	on Amount 0.00	Revenue 162,967.66	Return 826.503.44	Depreciation 178.470.87	on Amount 0.00	Revenue 1.004.974.31	Return 2.471.047.72	Depreciation 399.669.93	on Amount 0.00	Revenue 2.870.717.65	Return 234.768.36	Depreciation 37.505.90	on Amount 0.00	Revenue 272.274.26
20	See Calculations for each item below	142,900.42	19,961.24	0.00	162,967.66	826,503.44	178,470.87	0.00		2,471,047.72	399,669.93	0.00		234,768.36	37,505.90	0.00	272,274.26

For Plant in Service "Pre-Commercial Exp' is equal to the amount of pre-commer Revenue is equal to the "Return" ("Investment" times FCR) "Reconciliation Amount" is created in the reconciliation in Att

8 9																					
			PJM Upgrad	e ID: b1672			PJM Upgrad	e ID: b1800			PJM Upgrade	ID: b1945			PJM Upgrade	ID: b1770			PJM Upgrad	le ID: b1964	
10			Carbon	Center			Hunter	stown			Johnst	own			Buffalo	Road			Mosh	annon	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes				Yes				Yes				Yes				Yes			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No				No				No				No				No			
13 14	Input the allowed ROE From line 3 above if "No" on line 12 and From line 7 above	11.70%				11.70%				11.70%				11.70%				11.70%			
15	if "Yes" on line 12 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%	13.2975%				13.2975%				13.2975%				13.2975%				13.2975%			
16	then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant	13.2975%				13.2975%				13.2975%				13.2975%				13.2975%			
47	balances plus prior year 13-mo CWIP balances.	228,612				23,504,314				2,410,083				100,092				819,581			
17	Annual Depreciation Exp from Attachment 5	4,841				499,627				50,823				1,138				4,926			
				Reconciliati				Reconciliati				Reconciliati				Reconciliati				Reconciliati	
18 19	See Calculations for each item below	Return 30,399.73		0.00	Revenue 35,241.02	Return 3,125,487.78	499,627.14	on Amount 0.00	Revenue 3,625,114.92	Return 320,480.89	50,823.35	on Amount 0.00	Revenue 371,304.24	Return 13,309.80	1,138.23	on Amount 0.00	Revenue 14,448.03	Return 108,983.88	4,925.76	on Amount 0.00	Revenue 113,909.64
20	See Calculations for each item below	30,399.73	4,841.29	0.00	35,241.02	3,125,487.78	499,627.14	0.00	3,625,114.92	320,480.89	50,823.35	0.00	371,304.24	13,309.80	1,138.23	0.00	14,448.03	108,983.88	4,925.76	0.00	113,909.64

For Plant in Service "Pre-Commercial Exp 'is equal to the amount of pre-commer Revenue is equal to the "Return" ("Investment" times FCR) "Reconciliation Amount" is created in the reconciliation in Att

		PJM Upg	rade ID: b2433.1	, b2433.2, b2433	.3	PJM Upgrar	e ID: b1609, b1	769		PJM Upgrad	le ID: b2343			PJM Upgrad	le ID: b2342					1
10			Waldo Ru	in		Four	Aile Junction			West U	nion SS			Shuman H	lill/Mobley					
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes			Ye	IS			Yes				Yes							
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No			N	0			No				No							
13 14	Input the allowed ROE From line 3 above if "No" on line 12 and From line 7 above	11.70%				11.70%			11.70%				11.70%							
15	if "Yes" on line 12 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7	13.2975% 13.2975%				.2975%			13.2975%				13.2975% 13.2975%							
16	Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant																			
	balances plus prior year 13-mo CWIP balances.	4,023,353			7	20,973			68,409				410							
17	Annual Depreciation Exp from Attachment 5	49,062				8,484			1,892				15							1
			Re	conciliati			Reconciliat	i			Reconciliati				Reconciliati					
18 19 20	See Calculations for each item below See Calculations for each item below	Return 535,005.65 535,005.65	Depreciation on 49,061.70 49,061.70		067.35 95,	urn Depreciati 871.38 8,484 871.38 8,484	.31 0.01	104,355.69	Return 9,096.74 9,096.74	Depreciation 1,891.89 1,891.89	on Amount 0.00 0.00	Revenue 10,988.63 10,988.63	Return 54.56 54.56	Depreciation 14.57 14.57	on Amount 0.00 0.00	Revenue 69.13 69.13	Total 200,325,416.28 209,703,354.76	Incentive Charged 209,703,354.76	Revenue Credit 200,325,416.28	\$9,377 Ax A L

For Plant in Service "Pre-Commercial Exp' is equal to the amount of pre-commer Revenue is equal to the "Return" ("Investment" times FCR) | "Reconciliation Amount" is created in the reconciliation in Att

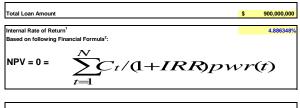
# Template for Annual Information Filings with Formula Rate Debt Cost Disclosure and True-Up Attachment 8, page 1, Table 1 and 2 Template for Annual Information Filings with Formula Rate Debt Cost Disclosure and True-Up

CALCULATION OF COST OF DEBT/Hypothetical Example										
YEAR ENDED 12/31/2014										
(a)	(b)	(c)	(d)	(e)	(1)	(g)	(h)	(1)	ω	
				Net		Average Net			Weighted	
				Amount	Months	Outstanding	Weighted	Effective	Debt Cost	
		ORIGINAL	Net Proceeds	Outstanding	Outstanding	in Year*	Outstanding	Cost Rate	at t = N	
t=N Issue Date	Maturity Date	ISSUANCE	At Issuance	at t=N	at t=N	z*	Ratios	(Tables 2 and 3)	(h) * (i)	
Long Term Deb 12/31/2014 First Mortgage Bonds:										
7.09%, Debenture Description, Series, Name c 1/1/2014	8/31/2030	\$ 300,000,000	\$ 294,600,000	\$ 295,000,000	12	\$ 295,156,250	66.23%	7.324%	4.8506%	
Coupon rate, Debenture Description, Series, N 1/1/2014	6/30/2025									
Other Long Term Debt:										
6.6%, Medium Term Notes, Series, Name of 1 04/01/2014	06/30/2024	\$ 200,000,000	\$ 198,000,000	\$ 150,000,000 \$ 359,000	9	\$ 150,200,000 \$ 320,000	33.70%	6.735% 6.590%	2.2697% 0.0047%	
\$1,000,000 variable rate LT Credit Line Dr xxxxxxxx Series. Name of Issuer	xox/xox/xox	na	na	\$ 359,000	12	\$ 320,000	0.07%	6.590%	0.0047%	
Total		\$ 500,000,000		\$ 445,359,000		\$ 445.676.250	100.000%		7.400/	
Ibtai		\$ 500,000,000		\$ 445,359,000		\$ 445,676,250	100.000%		7.13%	-
t = time										
The current portion of long term debt is included in the Net Amount Outstanding at t = N in the	se calculations.									
The outstanding amount (column (e)) for debt retired during the year is the outstanding amount	t at the last month it was outstanding.									
* z = Average of monthly balances for months outstanding during the year (averge of the bala										
Interim (individual debenture) debt cost calculations shall be taken to four decimals in percenta	oes (7.2300% 5.2582%): Final Total Weighted Average	Deht Cost for the Formula Rate shall be rounde	of to two decimals of a percent (7.03%)							

	TABLE 2: Effective Cost Rates For	or Traditional Front-Loaded	Debt Issuances:										
	YEAR ENDED 12/31/2014												
		(aa)	(bb)	(cc)	(dd) (Discount)	14 (ee)	(ff) Loss/Gain on	(gg) Less Related	(hh)	(ii) Net	(ii)	(kk)	(II) Effective Cost Rate*
	Long Term Debt Affiliate	Issue Date	Maturity	Amount Issued	Premium at Issuance	Issuance	Reacquired	ADIT	Net Proceeds	Proceeds Ratio	Coupon Rate	Annual Interest	(Yield to Maturity at Issuance, t = 0)
	Long Term Debt Affiliate	Date	Date	Issued	at Issuance	Expense	Debt	(Attachment 1)	Proceeds	Katio	Kate	Interest	at Issuance, t = 0)
	First Mortgage Bonds												
(1)	7.09%, Debenture Des NO	1/1/2014	6/30/2025	\$ 300,000,000	\$ (2,400,000)	\$ 3,000,000		2002	\$ 294,600,000	98.2000	0.07090	\$ 21,270,000	7.324%
(2)	Coupon rate, Debenture Description, Series, N	X00X	2000	XXX	3000	2000	3000	XXX	X00X	30000	XXX	3000X	XXX.XXXXX
	Other Long Term Debt:												
(3)	6.6%, Medium Term N NO	4/1/2014	06/30/2024	200,000,000		2,000,000		XXX	\$ 198,000,000	99.0000	0.06600	13,200,000	6.735%
	TOTALS			\$ 500,000,000	(2,400,000)	\$ 5,000,000		XXX	\$ 492,600,000			\$ 34,470,000	
	* YTM at issuance calculated from an acceptable	e bond table or from YTM = Internal Ra	te of Return (IRR) calculation										
	Effective Cost Rate of Individual Debenture (YT	M at issuance): the t=0 Cashflow C <sub>0</sub> eq	uals Net Proceeds column (gg); Semi-annual (or other) interest cashf	ows (C <sub>1+1</sub> , C <sub>1+2</sub> , etc.).									

# Attachment 9 - Financing Costs for Long Term Debt using the Internal Rate of Return Methodology

TrALCo anticipates its financing will be a 7 year loan, where by TrALCo pays Origination Fees of \$5.2 million and a Commitments Fee of 0.3% on the undrawn principle. Consistent with GAAP, TrALCo will amortize the Origination Fees and Commitments Fees using the standard Internal Rate of Return formula below. Each year, TrALCo will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total Ioan amount on this attachment.



Origination Fees		
Origination Fees		7,780,954
Addition Origination Fees		15,125
Total Issuance Expense		7.796.079
Total Issuance Expense		1,190,019
	New Borrowing	Old Borrowing
Revolving Credit Commitment Fee	0.005	0.0050

 Revolving Credit Commitment Fee
 0.005
 0.0050

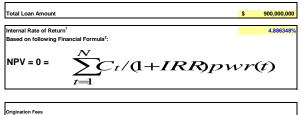
 Revolving Credit Commitment Fee
 0.0037
 After borrowing is at the midpoint (\$275,000)

	200	3 2008	2008	2008	2009	2010	2011	2012	2013	2014	2015
LIBOR Rate	0.0000	6 0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Spread							•				
Interest Rate Bond \$450M Interest	6.139	3.86%	4.05%	4.34%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%
Rate	\$ 450,000,000					4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Revolver Interest Rate	\$ 350,000,000	Draw 1	DONE			3.249%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 2, 3, 4	DONE			3.247%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 5	DONE			3.251%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 6	DONE - Roll over Draw 1	I and 4		3.316%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 7	DONE			3.361%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 8	DONE - Roll over Draw 2	, 3 and 5		3.422%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 9	DONE			3.417%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 10	DONE			3.348%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 11	DONE - Roll over Draw 6	and 9		3.498%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 12	DONE - Roll over Draw 1	0		3.418%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 13	DONE - Roll over Draw 7	and 8		3.398%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 14	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 15	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate			DONE - Roll over Draw 1	1		3.289%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 17	DONE			3.248%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 17A	DONE - Roll over Draw 1	2, 14 and 15		3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 18	DONE - Roll over Draw 1	3 and 17		3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 19	DONE				3.283%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 20	DONE - Roll over Draw 1	6			3.304%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 21	DONE - Roll over Draw 1	7A and 19			3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 22	DONE - Roll over Draw 1	8			3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,000		DONE				3.222%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 24	DONE Roll over Draw 20				3.213%	6.21%			
Revolver Interest Rate	\$ 450,000,000		DONE Roll over Draw 21,				3.174%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 26	DONE Roll over Draw 25				3.169%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 27	DONE - Pay off Draw 26				3.196%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 28	DONE				1.936%	6.21%			

				GL '224100		GL '820204	GL '181100/654106 G	GL '820202			
(A)	(B)	( C)	(D)	(E)		(F)	(G)	(H)	(I)		
Year		Capital Expenditures	Principle Drawn In Quarter (\$000's)	Principle Drawn To Date	Outstanding Debt Balance	Interest Expense	Origination Fees	Commitment	Net Cash Flows (D-F-G-H)	Interest at effective rate	Amortization of origination fees and commitment fees
2008											
12/24/2007	Q4	68,183,000	10.000.000	10.000.000	10.000.000		734,955,02		9.265.045	-	-
01/31/2008	Q1		,	10.000.000	9,265,045		31,013.00		(31,013)	46,132	46,132
02/4/2008	Q1			10.000.000	9,280,164		69,578,45		(69,578)	4,853	4,853
02/6/2008	Q1			10,000,000	9,215,438		137.50		(138)	2,409	2,409
02/29/2008	Q1			10,000,000	9,217,710		2,960.00		(2,960)	27,752	27,752
03/5/2008	Q1			10,000,000	9,242,502		125,384.16		(125,384)	6,042	6,042
3/24/2008	Q1	25,543,000		10,000,000	9,123,160	155,047.57			(155,048)	22,684	(132,363)
03/31/2008	Q1			10,000,000	8,990,797		17,011.00		(17,011)	8,230	8,230
04/30/2008	Q2			10,000,000	8,982,016		197,269.56		(197,270)	35,289	35,289
05/19/2008	Q2			10,000,000	8,820,035		109,824.88		(109,825)	21,931	21,931
6/23/2008	Q2	20,509,000		10,000,000	8,732,141	97,477.43			(97,477)	40,038	(57,439)
06/26/2008	Q2			10,000,000	8,674,702		43,098.82		(43,099)	3,402	3,402
06/30/2008	Q2			10,000,000	8,635,005		13,267.50		(13,268)	4,516	4,516
08/8/2008	Q3			10,000,000	8,626,253		1,577.79		(1,578)	44,084	44,084
08/13/2008	Q3			10,000,000	8,668,760		62,776.98		(62,777)	5,667	5,667
8/15/2008	Q3		55,000,000	65,000,000	8,611,650	59,689.48	7,780,953.85		47,159,357	2,251	(57,438)
8/20/2008	Q3			65,000,000	55,773,258		530.00		(530)	36,461	36,461
8/25/2008	Q3			65,000,000	55,809,189		15,125.00		(15,125)	36,485	36,485
9/3/2008	Q3			65,000,000	55,830,549		82,654.66		(82,655)	65,714	65,714
9/8/2008	Q3			65,000,000	55,813,609		1,957.50		(1,958)	36,487	36,487
9/11/2008	Q3			65,000,000	55,848,138		41,845.84		(41,846)	21,903	21,903
9/15/2008	Q3		(20,000,000)	45,000,000	55,828,196	243,199.31			(20,243,199)	29,196	(214,004)
9/25/2008	Q3			45,000,000	35,614,192		7,525.25		(7,525)	46,580	46,580
9/29/2008	Q3			45,000,000	35,653,247		98,058.08		(98,058)	18,645	18,645
9/30/2008	Q3	24,995,000		45,000,000	35,573,834		18,136.90	235,520.83	(253,658)	4,650	4,650
10/2/2008	Q4		20,000,000	65,000,000	35,324,826			78,506.96	19,921,493	9,235	9,235
10/17/2008	Q4			65,000,000	55,255,554		2,030.03		(2,030)	108,439	108,439

# Attachment 9 - Financing Costs for Long Term Debt using the Internal Rate of Return Methodology

TrALCo anticipates its financing will be a 7 year loan, where by TrALCo pays Origination Fees of \$5.2 million and a Commitments Fee of 0.3% on the undrawn principle. Consistent with GAAP, TrALCo will amortize the Origination Fees and Commitments Fees using the standard Internal Rate of Return formula below. Each year, TrALCo will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total Ioan amount on this attachment.



Origination Fees		
Origination Fees		7,780,954
Addition Origination Fees		15,125
Total Issuance Expense	_	7,796,079
	New Borrowing	Old Borrowing
Revolving Credit Commitment Fee	0.005	0.0050

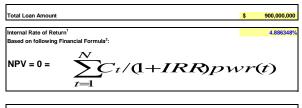
 Revolving Credit Commitment Fee
 0.005
 0.0050

 Revolving Credit Commitment Fee
 0.0037
 After borrowing is at the midpoint (\$275,000)

No. 2000         S. 2000         <	_												
No.         No.         Status         Status         No.         Status													
I         I													
10         10         4.2.6.6.00         9.00.000         9.00.					25 000 000			719 000 21	730.00				
P         P10000         O         Ref. RDD         State State         NULL State State         State	(1)			42.068.000	25,000,000			/10,999.51		618 333 53			
Pictors         C         TA.55.00         40,000.00         100,000.00	(1)		01	42,000,000	30.000.000					-			
Image: Process of the second				75,475,000				933,987.50					
BitSSD         CO         210,000,00		3/25/2009	Q1		-	160,000,000	149,479,202			1,100,000.00	(1,100,000)	175,942	175,942
e         e					-					549,166.67			
Image: biology of the second						210,000,000	148,278,062						
Image: state			Q2		40,000,000			1,405,039.11			38,594,961		
Sorone         0         3000000         2000000         2000000         4000000         4000000         4000000										453 194 44	(453 194)		
B         B         C         SOUCDOD					30.000.000					400,104.44			
1         1980208         0         33300000         3300000         1980208         2212000         100000         650,77			Q3				269,473,071						1,129,444
Interform         Interform <t< td=""><td></td><td></td><td></td><td></td><td>-</td><td></td><td>320,602,515</td><td>1,596,826.11</td><td></td><td></td><td></td><td>503,245</td><td>(1,093,581)</td></t<>					-		320,602,515	1,596,826.11				503,245	(1,093,581)
International         Internat					45,000,000			207,916.06					
1         1         5         0         0         1			Q4		~~ ~~ ~~~					321,250.00			
Image: state								-					
In 4000         C         300000         447,080.00         447,080.00         447,080.00         447,080.00         447,080.00         442,000         (420,000         442,000         (420,000         442,000         (420,000         (420,000)				73 715 000	50,000,000	455,000,000	447 760 519	1 374 479 16			(1 374 479)		
I         15000         0         30.00.00         45.00.00         47.07.124         48.00.00         10.00.00 <td></td> <td></td> <td></td> <td>13,113,000</td> <td></td> <td>455,000,000</td> <td></td> <td>1,014,410.10</td> <td></td> <td>138,489,58</td> <td>(138,490)</td> <td></td> <td></td>				13,113,000		455,000,000		1,014,410.10		138,489,58	(138,490)		
Instants         0.1         control         440,853         0         0.440,853         0.440,853         0.23,157         0.33,157           1552010         01         450,000,00         4					30,000,000			892,331.11		,			(833,764)
I         I         I         I         I         I         I         I           1         1252010         01         4500000         17725280         58.02307         18.17 40         18.07 40		1/15/2010			-	485,000,000	477,228,304						
I         112/2010         0         45,000,000         42,001,176/4         56,02,776/7         98,177,471         91,174,11         114,200           2,25,0710         0         460,000,00         477,755,81         5,000,00         10,400,00         10,400,00         10,400,00         11,400,00         10,400,00         11,400,00         10,400,00         11,400,00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>· · · · · · · · · · · · · · · · · · ·</td><td></td><td>423,000.00</td><td></td><td>18,489.58</td><td></td><td>624,407</td><td>201,407</td></t<>						· · · · · · · · · · · · · · · · · · ·		423,000.00		18,489.58		624,407	201,407
1         448,000,000         477,759,189         6,978,50         (6,878)         (12,763)           2,52010         01         450,000,00         477,759,19         2,000,00         477,759,19         2,000,00         477,759,19         2,000,00         477,759,19         2,000,00         477,759,19         2,000,00         477,769,19         2,000,00         477,769,19         2,000,00         477,769,19         2,000,00         477,769,19         2,000,00         477,769,19         2,000,00         477,769,19         2,000,00         477,769,19         2,000,00         477,769,19         2,000,00         477,769,19         2,000,00         477,769,19         2,000,00         477,769,19         2,000,00         477,769,19         41,647,19         46,540,10         41,647,19         46,540,10         477,769,19         42,000         41,647,19         46,540,10         42,000         41,647,19         42,000         42,000         42,000         42,000         42,000         42,000,19         42,000,19         42,000,19         42,000,19         42,000,19         42,000,19         42,000,19         42,000,19         42,000,19         42,000,19         42,000,19         42,000,19         42,000,19         42,000,19         42,000,19         42,000,19         42,000,19         42,000,19         42,000,19												-	-
23/2010         0         456,000         477,028,09         56,000,00         (56,000)         458,022         4368,022           23/2010         0         2,000,000         55,000,00         477,703,031         2,203,74         85,000,00         477,703,031         2,203,74         85,000,00         477,703,031         2,203,74         85,000,00         477,703,031         2,203,74         85,000,00         477,703,031         2,203,74         85,000,00         477,703,031         2,203,74         85,000,000         477,703,031         477,000         477,703,031         477,703         477,703         477,703         48,165         477,703,031         450,000         550,000,00        <			01		45,000,000	495,000,000	438,061,764					124 762	124 762
1         23/2010         0         440,0000         477,03,81         5,500.00         2,94,74         9,600         1           25/2010         0         20,000,00         460,000.00         470,000.00         460,000.00			Q1			495,000,000	477,326,969						
21/22010         C1         22000,000         515,000,00         447,740,231         22,770,00         22,			Q1			495,000,000	477,705,891					-	-
244-0010         0         955,000.00         486,877,873         22,770,00         (23,778)         778,882         781,882           3100010         0         300,000.00         550,003.00         500,003.00         500,003.00         103,827         403,827           3100010         0         20,000.00         550,003.00         500,0145.79         17,81,01         113,827,79         453,828         432,800           410010         0         560,003.00         560,013.00						495,000,000	477,700,391		82,116.73	2,934.74			
S1002010         C1         330000,00         56300,000         583,7534         90,000,00         29,910,000         191,821         913,821           37702010         C         20,000,00         560,01,40         523,753,45         115,773         445,918         443,918           4710010         C2         20,000,00         560,91,415         122,669,50         115,773         445,918         423,000           4710010         C2         660,000,00         560,91,415         122,669,50         115,773         445,900         423,900         144,945         423,000         144,945         433,900         144,945         433,900         144,945         433,900         144,945         433,900         144,945         433,900         144,945         433,900         144,945         433,900         144,945         433,900         144,945         144,945         144,945         144,945         144,945         144,945         144,945         144,945         144,945         144,945         144,945         144,945         144,945         144,945         144,945         145,945         145,945         145,945         145,945         145,945         145,945         145,945         145,945         145,945         145,945         145,945         145,945         1					20,000,000				00 770 00				
91772010         01					20,000,000								
3 282/310         01         2000.000         95.00.607         17.2104         91.982.170         62.388         62.338           4 470310         02         85.00.000         55.00.6573         22.816.07         (62.547)         432.000         442.000           4 470210         02         55.00.000         55.00.6514         221.53.00         (71.230)         34.069         442.000           4 470210         02         55.00.000         55.00.5514         221.53.00         (72.458)         72.015         72.015           4 470210         02         55.00.000         55.00.553         18.977.41         (19.77)         73.148         73.148         73.148           4 470210         02         65.00.000         58.053.553         55.20.57         (65.385.77)         35.00.00         73.148         73.148         73.148           4 4262010         02         65.00.000         58.056.00         57.97.57         (65.385.77)         30.00.00         46.384.07         10.00.00         46.384.07         10.00.00         46.384.07         10.00.00         46.384.07         10.00.00         46.384.07         10.00.00         46.384.07         10.00.00         46.384.07         10.00.00         46.00.00         46.00.00         46.00.00													
4 4/12010         C2         55,000,000         550,051,623         255,416.67         (E35,611)         422,000           4 4/02010         C2         550,000,000         550,033,615         224,547,57         C23,4580         72,015         72,705           4 4/02010         C2         550,000,000         550,736,615         C24,547,75         C24,5480         72,015         72,705         71,705					20,000,000								
477200         C2         965,000,000         560,985,161         224,957,75         124,056         72,015           4712010         C2         30,000,000         550,785,055         144,135,74         30,004,000         228,058         72,015           44712010         C2         550,000,000         550,785,055         148,777         30,004,000         228,058         72,015           44712010         C2         (65,000,000         550,755,055         148,774         (85,95,77)         (65,985,77)         (65,985,77)         (65,985,77)         (65,985,77)         (65,985,77)         (65,985,77)         (75,996,77)         (75,997,77) <td< td=""><td></td><td></td><td>Q2</td><td></td><td></td><td></td><td></td><td></td><td></td><td>255,416.67</td><td></td><td></td><td></td></td<>			Q2							255,416.67			
4422010         C2         565,000,000         550,338,615         224,587,75         6(22,458)         72.015		4/5/2010				565,000,000	550,831,415						
4 1472/010         61         30.000,000         550.786.042         14.37.74         (11.515)         12.80.86         228.026           4 44.2010         62         650.000,000         551.017.86         18.97.74         (11.515)         153.191           4 42.2010         62         650.000,000         551.017.85         369.57.75         64.94.479         .         (55.523)           4 42.2010         62         650.000,000         551.49.418         2.30.79         (2.311)         112.028         112.028           4 42.2010         62         80.000,000         551.49.418         -         2.30.79         (2.311)         112.028         152.068           9 /122101         62         80.000,000         551.49.418         -         2.30.07         (2.311)         152.068         550.000         552.000,000         552.000,000         552.000,000         552.000,000         552.000,000         152.000,000         152.000         (11.60,04)         170.100         169.2500         (11.00,000,000         152.000,000         152.000,000         152.000,000         162.000,000         152.000,000         162.000,000         152.000,000         162.000,000         162.000,000         162.000,000         162.000,000         162.000,000         112.000,000         1		4/7/2010				565,000,000	550,995,814						
4 14/2010         C2         550,000.000         561,074.02         194,135,74         (194,157,74)         (					20,000,000				224,587.75				
4         4         4         5         5         5         1         9         5					30,000,000				194 134 74				
4/46/2010         C2         (65,000,00)         550,00,00         581,543,73         580,573,75         (65,387,74)         10,003           4/26/2010         C2         65,000,00         581,493,41         -         2,300,79         (2,301)         150,000         581,493,41         -         2,300,79         (2,301)         150,000         400,304         400,314         <			Q2										531,848
428/2010         02         595,000,00         881,498,147         2,300.79         (2,230)         152,023         152,023           400/001         02         30,000,000         681,694,147         2,316,70         30,000,000         532,550           51/2010         02         30,000,000         625,000,00         612,331,681         30,000,000         400,034         400,034           51/2010         02         625,000,00         612,491,433         182,200         (10,177)         1         (10,177)           51/2010         02         625,000,00         612,491,433         182,200         (10,177)         1         (10,177)           51/20210         02         625,000,00         612,491,433         122,000,000         480,748         1         151,74,581         151,74,581         150,071,58         20,000,00         480,748         440,748         440,748         1         151,74581         151,74,581         151,74,581         151,74,581         151,74581         151,74581         151,74581         151,74581         151,74581         151,74,581         151,74,581         151,74,581         151,745,811         151,74581         151,745,811         151,74581         151,745,811         151,745,811         151,745,811         151,745,811						530,000,000	581,544,735					380,177	10,603
44302010         62         985,000,000         851,792,058         2,156,70         (2,157)         152,265         552,555           572,2010         62         (80,000,000)         945,000,000         612,3168         (80,000,000)         400,344         400,344           572,2010         62         (80,000,000)         632,711,81         81,275,00         (81,270)					65,000,000			55,920.56				-	
5772010         C2         30.000,000         625,000,000         632,250         632,250         632,250           512,2210         C2         680,000,000         625,000,00         632,311,62         100,004,44         79,833,36         -         (10,004,94,12)           512,2210         C2         625,000,00         612,251,121         81,275,00         (17,100)         (10,024,12)           512,2210         C2         625,000,00         612,271,218         81,275,00         (17,100)         (40,024,12)           512,2210         C2         65,000,00         612,277,142         125,00,00         60,000,00         614,000,00 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>•</td><td></td><td></td><td></td><td></td><td></td></td<>								•					
5/12/2010         Q2         (80,000,000)         655,000,000         552,731,912         160,094,40         76,933,306         -         (160,094)           5/12/2010         Q2         655,000,000         615,271,912         81,275,00         (81,275)         -         (81,275)           5/12/2010         Q2         650,000,000         612,499,493         170,100,00         (162,500,000)         (162,500,000)         614,299,493         -         (170,100)         -         (170,100)         -         (170,100)         -         (170,100)         -         (170,100)         -         (170,100)         -         (170,100)         -         (170,100)         -         (150,715,8)         110,907,60         15,518,91         1,517,81,81         1,517,81         1,517,81,81 <td></td> <td></td> <td></td> <td></td> <td>00 000 000</td> <td></td> <td></td> <td></td> <td>2,156.70</td> <td></td> <td></td> <td></td> <td></td>					00 000 000				2,156.70				
5/12/2010         Q2         80,000,000         825,000,000         81,275,00         72,833,30           (160,094           5/12/2010         Q2         25,000,000         612,571,121         81,275,00         (17,0100)          (17,0100)          (17,0100)          (17,0100)          (17,0100)          (17,0100)          (17,0100)          (17,0100)          (17,0100)          (17,0100)          (17,0100)          (17,0100)          (17,0100)          (17,0100)           (17,0100)           (17,0100)           (17,0100)                (11,010,010)													
			02		80.000.000			160,694,44				400,304	
5/12/2010         G2         G25,00,000         612,489,443         170,100,00         (170,100)         (170,100)           5/26/2010         G2         0,00,000         612,479,443         182,500,00         (182,500,00)         645,000,000         632,368,667         20,000,000         480,746         480,746           61/42/010         G2         645,000,000         632,868,677         230,764         (180,771,58         1,574,581           7/12/210         G3         645,000,000         633,846,203         1,168,50         1,168,50         1,161,80         1,141,823         1,411,823					,,							-	
5/28/2010         Q2         20,000,000         645,000,000         612,777,942         20,000,000         440,744         440,744           7/1/2010         Q3         645,000,000         632,686,87         150,071,851         1,161,850         1,161,97           7/72210         Q3         645,000,000         635,846,20         1,168,50         1,161,850         1,161,91         83,116           7/72210         Q3         680,000,000         671,311,942         6,500,000.00         645,000,000         645,072,177,942         (6,500,000)         772,876,832         1,777,876,832         1,777,876,832         1,772,876,932         1,772,876,932         1,772,876,932         1,161,5709         - <t< td=""><td></td><td></td><td>Q2</td><td></td><td></td><td>625,000,000</td><td>612,489,943</td><td>170,100.00</td><td></td><td></td><td></td><td>-</td><td></td></t<>			Q2			625,000,000	612,489,943	170,100.00				-	
									182,500.00				
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$		5/26/2010			20,000,000	645,000,000	612,777,942		450.074.50				
77/2010         G3         645,000,000         653,864,203         1,168,50         1,169,000,000         83,116         83,116         83,116           77/5/2010         G3         660,000,000         671,361,942         8,500,000,000         (68,500,000)         772,620         (77,777,652)         (77,777,652)         (77,777,652)         (77,777,652)         (77,777,652)         (77,777,652)         (77,777,652)         (77,777,652)         (77,777,652)         (77,777,652)         (77,777,652)         (77,777,652)         (77,777,652)         (77,777,652)         (77,777,652)         (77,777,652)         (77,777,652)         (77,777,652)         (77,77,77,652)         (77,77,77,652)         (77,77,77,652)         (77,77,77,652)         (77,77,77,652)         (77,77,77,652)         (77,77,77,77,75,752)         (77,77,77,77,75,752)         (77,77,77,77,75,752)         (77,77,77,77,77,75,752)         (77,77,77,77,77,77,77,77,77,77,77,77,77,									150,071.58	220 764			
7772010         C3         35,000,000         680,000,000         671,361 942         8,500,000         7767,632           77662010         C3         (65,000,000)         663,643,09         (65,000,000)         954,726           77662010         C3         (20,000,000)         663,643,09         (65,000,000)         954,726           77662010         C3         (20,000,000)         579,519,036         (15,798,83)         (15,798)         (115,798)           77662010         C3         115,000,000         770,000,000         694,519,036         (15,798,33)         (15,798)         (115,798)           77662010         C3         710,000,000         694,519,036         (15,798,33)         (15,798,33)         (15,798)         (115,798)           77662010         C3         710,000,000         694,519,036         (15,798,33)         (15,798,33)         (15,798,33)         (15,798,33)         (15,798,33)         (15,798,33)         (15,798,33)         (16,899,000)         (16,893,000)         (16,893,000)         (16,893,000)         (16,894,000)         (16,893,000)         (16,893,000)         (16,893,000)         (16,893,000)         (16,893,000)         (16,893,000)         (16,893,000)         (16,893,000)         (16,893,000)         (16,893,000)         (16,893,000)         (16									1,168,50	230,704			
7/15/2010       G3       680,0000       671,381,942       8,500,000.0       92,3788       (7,797,622)         7/26/2010       G3       (20,000,000)       595,000.000       599,519,036       (20,000,000)       64,543,340         7/26/2010       G3       (15,000,000)       596,000.000       599,519,036       (115,798)       (115,798)       (115,798)         7/26/2010       G3       710,000,000       694,403,327       544,4877       (544,487)       (115,798)         7/26/2010       G3       (35,000,000)       670,000,000       680,4814,872       (544,487)       (544,487)         8/9/2010       G3       (35,000,000)       670,000,000       660,021,814       -       35,000,000       -         8/12/2010       G3       (30,000,000)       660,021,814       -       35,000,000       -       -         8/12/2010       G3       (30,000,000)       660,021,814       -       35,000,000       -       -         8/12/2010       G3       (30,000,000)       660,021,814       -       407,816,09       (80,696,99)       -       -         8/12/2010       G3       (30,000,000)       710,000,000       654,507,35       -       -       -       -       -       -<			Q3		35,000,000	680,000,000			.,				
728/2010         C3         (20.000,000)         599,519,036         (20.000,000)         -         -           728/2010         C3         115,000,000         579,519,036         (115,798,33)         (115,798,37)         -         (544,837)           728/2010         C3         70,000,000         694,519,036         115,798,33         (115,798,37)         -         (544,837)           8/9/2010         C3         (35,000,000)         775,000,000         684,3237         544,837,22         (35,000,000)         -         -         -           8/9/2010         C3         (35,000,000)         710,000,000         6860,021,814         -         35,000,000         -         -         -           8/9/2010         C3         (30,000,000)         680,000,000         685,022,714         699,608,9         (80,699,609)         -         (699,609)         -         -         -           8/9/2010         C3         (10,000,000         685,023,106         -         407,816,09         (407,816)         1,635,445         1,535,445         1,535,445         1,535,445         1,535,445         1,535,445         1,535,445         1,535,445         1,535,445         1,535,445         1,535,445         1,535,455         -         1,605,872		7/15/2010	Q3			680,000,000	671,361,942	8,500,000.00			(8,500,000)	702,368	(7,797,632)
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$					(65,000,000)	615,000,000						954,726	954,726
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$												-	-
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$					115,000,000	710,000,000		115 708 33			(115,000,000	-	(115 700)
8/9/2010         Q3         (35,000,000)         683,858,400         107,415,00         (35,107,415)         1,270,829         1,163,444           8/9/2010         Q3         35,000,000)         680,000,000         695,021,814         271,680,83         (30,271,681)         272,581         900           8/12/2010         Q3         (80,000,000)         680,000,000         685,022,114         699,608,89         (80,699,609)         -         (699,609)           8/12/2010         Q3         (80,000,000)         710,000,000         684,223,106         -         407,816,09         (80,699,609)         -         (699,609)           8/12/2010         Q3         30,000,000         710,000,000         685,627,13         -         -         110,000,000         727,674           9/72/2010         Q3         30,000,000         726,674         30,000,000         727,674         -         -         1,805,872						710.000.000	694,403,237			-		-	
8/9/2010         Q3         35,000,000         660,021,814         -         35,000,000         -         -           8/12/2010         Q3         (30,000,000)         660,000,000         665,022,714         699,608,89         (30,071,681)         272,581         900           8/12/2010         Q3         (10,000,000)         660,000,000         665,022,714         699,608,89         (10,000,000)         -         (699,609)         -         (699,609)         -         (699,609)         -         (699,609)         -         (699,609)         -         (699,609)         -         -         (699,609)         -         (699,609)         -         -         (699,609)         -         -         -         -         (699,609)         -         -         -         (699,609)         -         -         (699,609)         -         -         (699,609)         -         -         -         -         -         -         -         -         683,0420         -					(35,000,000)							1,270,829	
8/12/2010         Q3         (60,000,00)         (60,000,00)         (65,022,714)         (699,608,9)         (60,699,609)         (77,77,77,77,77,77,77,77,77,77,77,77,77,		8/9/2010	Q3		35,000,000	710,000,000	660,021,814	-			35,000,000		-
8/12/2010         Q3         110,000,000         740,000,000         584,323,106         -         110,000,000         -         -         -         10,000,000         727,674         16,035,445         16,035,445         16,035,445         16,035,445         16,035,445         16,035,445         16,035,445         16,000,000         727,674         727,674         727,674         727,674         727,674         727,674         727,674         727,674         727,674         1,005,872         1,055,872         1,076,975         1,076,975 <td></td> <td>272,581</td> <td></td>												272,581	
8/30/2010         Q3         T/10,000,000         694,323,106         -         407,816.09         (407,816)         (1,635,445)         (1,685,47)         (1,635,445)         (1,635,445)         (1,635,445)         (1,635,445)         (1,635,445)         (1,635,445)         (1,635,445)         (1,636,45)         (1,636,45)         (1,636,45)         (1,636,45)         (1,636,45)								699,608.89				-	(699,609)
9/7/2010         Q3         30,000,000         645,550,755         -         30,000,000         727,674         1805,872         1805,872         1805,872         1805,872         1805,872         1805,872         1805,872         1805,872         1805,872         1805,872         1805,872         1805,872         1805,872         1805,872         1805,872         1805,872         166,739         666,739         666,739         666,739         666,739         666,739         666,739         666,739         666,739         666,739         676,970,900,00         790,874,93         -         115,000,000         93,774         93,774         139,000,000         93,774         93,774         139,000,000         93,774         93,774         139,000,000					110,000,000	710,000,000		-	407 916 00			1 625 445	1 625 / 45
928/2010         Q3         740,000,000         726,278,408         -         1805,872         18,05,872         18,05,872           10//2010         Q4         30,000,000         770,000,000         728,397,478         162,778         30,000,000         666,739         666,739           10/8/2010         Q4         (115,000,000)         670,000,000         728,397,478         30,000,000         166,739         666,739           10/26/2010         Q4         (115,000,000)         670,000,000         759,964,217         1,028,023,33         (116,028,023)         178,740         759,916           10/26/2010         Q4         30,000,000         770,000,000         759,946,217         1,028,023,33         115,000,000         666,739         666,739           11/8/2010         Q4         30,000,000         770,000,000         759,947,133         30,000,000         93,774         93,774         93,774         93,774           11/8/2010         Q4         (30,000,000)         755,957,491         171,397.50         (30,017,1938)         (171,393         (171,393         (171,393         (171,393         (171,393         (171,938)         (171,938)         (171,938)         (111,92,910,914)         (41,90,000,000         660,021,835         955,215,56         (10,90,000					30,000,000				407,810.05				
10/1/2010         Q4         728,084,280         162,778         (162,778)         475,975         575,975           10/8/2010         Q4         30,000,000         728,397,478         -         30,000,000         666,739         666,739           10/26/2010         Q4         (115,000,000         750,006,203         30,000,000         666,739         666,739           10/26/2010         Q4         (115,000,000         750,904,217         1,028,023,33         -         115,000,000         -         -           11/8/2010         Q4         15,000,000         750,924,133         -         115,000,000         993,774           11/9/2010         Q4         (30,000,000)         750,925,749         171,937,50         (35,305,721)         413,562         107,841           11/9/2010         Q4         (30,000,000)         755,925,749         171,937,50         (30,006,853)         -         (66,853)           11/9/2010         Q4         (30,000,000)         755,925,754         171,937,50         (30,006,853)         -         (66,853)           11/9/2010         Q4         (50,00,000         755,925,754         171,937,50         (30,006,853)         -         -         -           11/9/2010         Q4					-			-			-		
10%/2010         Q4         30,000,000         728,397,478         -         30,000,000         666,739         666,739           10/26/2010         Q4         (115,000,000)         655,000,000         759,064,217         10,28,023,33         (116,028,000,000)         759,916           10/26/2010         Q4         (115,000,000)         770,000,000         644,824,133         -         115,000,000         -         -           11/5/2010         Q4         30,000,000         759,916         305,721,11         30,000,000         933,774         933,774         933,774         933,774         933,774         933,774         933,774         193,774         107,843         117,938         -         1(71,938         -         1(71,938)         -         1(71,938)         -         1(71,938)         -         1(71,938,933,993,914		10/1/2010	Q4			740,000,000	728,084,280			162,778		475,975	475,975
10/28/2010         Q4         115,000,000         770,000,000         644,824,133         -         115,000,000         933,774           11/5/2010         Q4         30,000,000         759,824,133         -         30,000,000         993,774         993,774           11/9/2010         Q4         (35,000,000)         765,000,000         759,824,133         -         30,05,721,11         33,502,721         413,562         107,841           11/9/2010         Q4         (30,000,000)         765,000,000         755,825,749         171,937,50         30,171,938         -         (171,938)           11/9/2010         Q4         (30,000,000)         705,000,000         725,753,811         86,853,333         (30,086,853)         -         (86,853           11/9/2010         Q4         (10,000,000)         680,000,000         726,566,958         95,215,56         (91,095,216)         310,092         (64,123)           11/12/2010         Q4         (30,000,000)         660,000,000         680,021,835         18,946,67         (30,018,947)         -         (18,947)           11/12/2010         Q4         (30,000,000         660,000,000         680,021,835         18,946,67         (30,018,947)         -         (18,947,111,111,111,111,111,11,11,11,11,11,11,		10/8/2010	Q4			770,000,000	728,397,478	-			30,000,000	666,739	666,739
11/5/2010         Q4         30,000,000         800,000,000         759,824,133         -         30,000,000         993,774         993,774           11/9/2010         Q4         (35,000,000)         750,600,000         759,824,133         -         (35,305,721)         413,562         107,841           11/9/2010         Q4         (30,000,000)         735,000,000         759,525,749         171,937,50         (30,171,938)         -         (71,938)           11/9/2010         Q4         (30,000,000)         705,000,000         725,753,811         86,853,33         (30,08,86,53)         -         (86,853)           11/9/2010         Q4         95,000,000         695,666,958         955,215,56         (110,955,216)         310,922         (645,123)           11/1/22010         Q4         (30,000,000)         660,000,000         680,002,888         5,83         (30,018,947)         -         (18,947)           11/1/22010         Q4         140,000,000         680,000,2888         5,83         39,999,94         -         6(65,123)           11/1/22010         Q4         20,000,000         750,02,888         5,83         39,999,94         -         6(64,22,659)           12/6/2010         Q4         20,0000,000         750								1,028,023.33			(116,028,023)	1,787,940	759,916
11/9/2010         Q4         (35,000,000)         780,817,908         305,721,11         (35,305,721)         413,562         107,841           11/9/2010         Q4         (30,000,000)         735,000,000         755,925,749         171,937,50         (30,006,853)         -         (171,938)           11/9/2010         Q4         (30,000,000)         705,000,000         725,753,811         86,853,33         (30,066,853)         -         (86,853)           11/9/2010         Q4         95,000,000         695,666,958         955,215,56         (110,952,716)         310,922         (45,123)           11/1/2/2010         Q4         (30,000,000)         660,000,000         680,021,835         18,946,67         (30,018,947)         -         (18,947)           11/12/2010         Q4         140,000,000         680,000,000         680,021,835         18,946,67         (30,018,947)         -         (18,947)           11/12/2010         Q4         140,000,000         680,000,000         780,002,888         5.83         139,999,994         -         6           12/6/2010         Q4         20,000,0000         820,000,000         780,002,882         5.83         20,000,0000         2,462,059								-				-	
11/9/2010         Q4         (30,000,000)         755,925,749         171,937,50         (30,171,938)         -         (171,938)           11/9/2010         Q4         (30,000,000)         725,525,749         171,937,50         (30,086,853)         -         (68,853)           11/9/2010         Q4         95,000,000         805,900,000         695,666,958         95,000,000         -         -         -           11/12/2010         Q4         (10,000,000)         660,000,000         680,021,835         18,946,67         (10,955,216)         310,092         (645,123)           11/12/2010         Q4         140,000,000         660,002,885         5.83         139,999,994         -         6           12/6/2010         Q4         20,000,000         650,002,885         5.83         139,999,994         -         6           12/6/2010         Q4         20,000,000         820,000,000         700,02,882         5.83         139,999,994         -         6								205 724 44					
11/9/2010         Q4         (30,000,000)         705,000,000         725,753,811         86,853,33         (30,086,853)         -         (86,853)           11/9/2010         Q4         95,000,000         695,666,958         95,000,000         -												413,562	107,841
11/9/2010         Q4         95,000,000         695,666,958         95,000,000         96,000,000         91,012,012           11/12/2010         Q4         (10,000,000)         690,000,000         790,666,958         955,215,56         (10,955,216)         310,092         (645,123)           11/12/2010         Q4         (30,000,000)         660,000,000         680,021,835         18,946,67         (30,018,47)         616,947 </td <td></td>													
11/12/2010         Q4         (110,000,000)         690,000,000         790,666,958         955,215.56         (110,955,216)         310,092         (645,123)           11/12/2010         Q4         (30,000,000)         680,000,000         680,021,835         18,946.67         (30,018,947)         (119,947)         (119,477)           11/12/2010         Q4         140,000,000         650,002,888         5.83         33999,994         66         (66,121,123)           12/6/2010         Q4         20,000,000         790,002,888         5.83         3999,994         66         (66,121,123)								22,000.00				-	-
11/1/2/2010         Q4         (30,000,000)         660,000,000         680,021,835         18,946,67         (30,018,947)         -         (18,947)           11/12/2010         Q4         140,000,000         650,002,888         5.83         139,999,94         -         6           12/6/2010         Q4         20,000,000         820,000,000         790,002,888         5.83         20,000,000         2,462,059			Q4			690,000,000	790,666,958	955,215.56				310,092	(645,123)
11/12/2010         Q4         140,000,000         800,000,000         650,002,888         5.83         139,999,994         -         (6)           12/6/2010         Q4         20,000,000         820,000,000         790,002,882         20,000,000         2,482,059         <		11/12/2010			(30,000,000)	660,000,000	680,021,835				(30,018,947)	-	(18,947)
					140,000,000	800,000,000		5.83				-	(6)
12/23/2010 Q4 820,000,000 812,484,941 8,281.46 (8,281) 1,807,331 1,807,331					20,000,000								
		12/23/2010	Q4			820,000,000	812,484,941		8,281.46		(8,281)	1,807,331	1,807,331

# Attachment 9 - Financing Costs for Long Term Debt using the Internal Rate of Return Methodology

TrALCo anticipates its financing will be a 7 year loan, where by TrALCo pays Origination Fees of \$5.2 million and a Commitments Fee of 0.3% on the undrawn principle. Consistent with GAAP, TrALCo will amortize the Origination Fees and Commitments Fees using the standard Internal Rate of Return formula below. Each year, TrALCo will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total Ioan amount on this attachment.



Origination Fees		
Origination Fees		7,780,954
Addition Origination Fees		15,125
Total Issuance Expense	_	7,796,079
	New Borrowing	Old Borrowing
Revolving Credit Commitment Fee	0.005	0.0050

 Revolving Credit Commitment Fee
 0.005
 0.0050

 Revolving Credit Commitment Fee
 0.0037
 After borrowing is at the midpoint (\$275,000)

1/3/2011	Q1		820,000,000	814,283,991			140,277.78	(140,278)	1,171,579	1,171,579
1/18/2011	Q1	-	820,000,000	815,315,292	9,000,000			(9,000,000)	1,600,050	(7,399,950)
1/26/2011	Q1	(115,000,000)	705,000,000	807,915,342	966,600.56			(115,966,601)	845,228	(121,373)
1/26/2011	Q1	115,000,000	820,000,000	692,793,969				115,000,000	-	
2/9/2011	Q1	(20,000,000)	800,000,000	807,793,969	118,552.78			(20,118,553)	1,479,507	1,360,954
2/9/2011	Q1	(95,000,000)	705,000,000	789,154,923	797,767.78			(95,797,768)	-	(797,768)
2/9/2011	Q1	115,000,000	820,000,000	693,357,156				115,000,000	-	
2/14/2011	Q1	(140,000,000)	680,000,000	808,357,156	1,201,215.56			(141,201,216)	528,453	(672,763)
2/14/2011	Q1	140,000,000	820,000,000	667,684,393				140,000,000	-	-
2/16/2011	Q1		820,000,000	807,684,393		3,098.63		(3,099)	211,164	211,164
4/1/2011	Q2	-	820,000,000	807,892,458			97,777.78	(97,778)	4,659,577	4,659,577
4/14/2011	Q2	10,000,000	830,000,000	812,454,257			-	10,000,000	1,381,663	1,381,663
4/26/2011	Q2	(115,000,000)	715,000,000	823,835,920	949,900.00			(115,949,900)	1,293,164	343,264
4/26/2011	Q2	115,000,000	830,000,000	709,179,184	-			115,000,000	-	-
5/9/2011	Q2	(115,000,000)	715,000,000	824,179,184	941,620.00			(115,941,620)	1,401,603	459,983
5/9/2011	Q2	(140,000,000)	575,000,000	709,639,166	1,081,920.00			(141,081,920)	-	(1,081,920)
5/9/2011	Q2	(10,000,000)	565,000,000	568,557,246	22,375.00			(10,022,375)	-	(22,375)
5/9/2011	Q2	235,000,000	800,000,000	558,534,871	-			235,000,000	-	-
5/16/2011	Q2	(235,000,000)	565,000,000	793,534,871	145,034.17			(235,145,034)	726,363	581,329
5/16/2011	Q2	235,000,000	800,000,000	559,116,200	-			235,000,000	-	-
5/23/2011	Q2	(235,000,000)	565,000,000	794,116,200	144,805.69			(235,144,806)	726,895	582,089
5/23/2011	Q2	50,000,000	615,000,000	559,698,289				50,000,000	-	-
5/26/2011	Q2	(115,000,000)	500,000,000	609,698,289	307,912.50	233,657		(115,541,569)	239,118	(68,795)
6/23/2011	Q2	(50,000,000)	450,000,000	494,395,838	88,994.45		-	(50,088,994)	1,812,670	1,723,675
6/23/2011	Q2	20,000,000	470,000,000	446,119,513			-	20,000,000		-
7/6/2011	Q3		470,000,000	466,119,513			171,736.11	(171,736)	792,685	792,685
7/15/2011	Q3		470,000,000	466,740,462	9,000,000			(9,000,000)	549,369	(8,450,631)
7/25/2011	Q3	(20,000,000)	450,000,000	458,289,831	34,417.78		-	(20,034,418)	599,398	564,980
10/18/2011	Q4		450,000,000	438,854,811			290,416.67	(290,417)	4,902,813	4,902,813
1/17/2012	Q1		450,000,000	443,467,207	9,000,000			(9,000,000)	5,306,145	(3,693,855)
3/2/2012	Q1		450,000,000	439,773,352		3,070.00		(3,070)	2,594,240	2,594,240
7/15/2012	Q3		450,000,000	442,364,522	9,000,000			(9,000,000)	7,874,847	(1,125,153)
1/15/2013	Q1		450,000,000	441,239,369	9,000,000			(9,000,000)	10,740,283	1,740,283
7/15/2013	Q3		450,000,000	442,979,652	9,000,000			(9,000,000)	10,604,752	1,604,752
1/15/2014	Q1		450,000,000	444,584,404	9,000,000			(9,000,000)	10,821,705	1,821,705
7/15/2014	Q3		450,000,000	446,406,108	9,000,000			(9,000,000)	10,686,780	1,686,780
1/15/2015	Q1	(450,000,000)	-	448,092,888	9,000,000			(459,000,000)	10,907,105	1,907,105
									-	-
1										
1										
1										
1										

Commitment fees for 4th quarter 2008

# **ATTACHMENT 2**

# Annual Transmission Revenue Requirements

# For 2015 Rate Year

# ATTACHMENT H-18A

ra	ns-Allegheny Interstate Line Company			
orı	nula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction	TrAILCo
Sha	aded cells are input cells			2015 Forecast
lloc	ators			20131010000
	Wages & Salary Allocation Factor			
1	Transmission Wages Expense		p354.21.b	
2 3	Total Wages Expense		p354.28.b p354.27.b	
3 4	Less A&G Wages Expense Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	
5	Wages & Salary Allocator		(Line 1 / Line 4), if line 2 = 0, then 100%	100.0000
6	Plant Allocation Factors Electric Plant in Service	(Note B)	Attachment 5	1,605,879,50
7	Total Plant In Service		(Line 6)	1,605,879,50
8	Accumulated Depreciation (Total Electric Plant)		Attachment 5	111,509,31
9	Total Accumulated Depreciation		(Line 8)	111,509,31
10	Net Plant		(Line 7 - Line 9)	1,494,370,19
11	Transmission Gross Plant		(Line 15 + Line 21)	1,605,879,50
12	Gross Plant Allocator		(Line 11 / Line 7, if Line 7=0, enter 100%)	100.0000
13	Transmission Net Plant		(Line 11 - Line 29)	1,494,370,19
14	Net Plant Allocator		(Line 13 / Line 10, if line 10=0, enter 100%)	100.0000
lant	Calculations			
	Transmission Plant			
15	Transmission Plant In Service	(Note B)	Attachment 5	1,539,516,43
16	New Trans. Plant Adds. for Current Calendar Year (13 average balance)	(Note B)	Attachment 6	54,487,73
17	Total Transmission Plant	<b>x x</b>	(Line 15 + Line 16)	1,594,004,16
18	General & Intangible		Attachment 5	66,363,06
19	Total General & Intangible		(Line 18)	66,363,06
20 21	Wage & Salary Allocator Transmission Related General and Intangible Plant		(Line 5) (Line 19 * Line 20)	100.0000 66,363,06
22	Transmission Related Plant		(Line 17 + Line 21)	1,660,367,23
	Accumulated Depreciation		<u> </u>	
23	Transmission Accumulated Depreciation	(Note B)	Attachment 5	99,909,81
24	Accumulated General Depreciation		Attachment 5	5,276,83
25	Accumulated Intangible Amortization		Attachment 5	6,322,66
26	Total Accumulated General and Intangible Depreciation		(Sum Lines 24 to 25)	11,599,49
27 28	Wage & Salary Allocator Transmission Related General & Intangible Accumulated Depreciation		(Line 5) (Line 26 * Line 27)	100.0000 11,599,49
29	Total Transmission Related Accumulated Depreciation		(Line 23 + Line 28)	111,509,31
30	Total Transmission Related Net Property, Plant & Equipment		(Line 22 - Line 29)	1,548,857,92

# Adjustment To Rate Base

31	Accumulated Deferred Income Taxes ADIT net of FASB 106 and 109	Enter Negative		Attachment 1	-212,040,418
32	Transmission Related Accumulated Deferred Incom	ne Taxes		(Line 31)	-212,040,418
33	Transmission Related CWIP (Current Year 13 Month v	eighted average balances)	(Note B)	p216.b.43 as shown on Attachment 6	464,225
34	Transmission Related Land Held for Future Use		(Note C)	Attachment 5	0
	Transmission Related Pre-Commercial Costs Capitaliz	ed			
85	Unamortized Capitalized Pre-Commercial Costs			Attachment 5	0
	Prepayments				
86	Transmission Related Prepayments		(Note A)	Attachment 5	158,892
	Materials and Supplies				
37	Undistributed Stores Expense		(Note A)	Attachment 5	0
88	Wage & Salary Allocator			(Line 5)	100.0000%
39	Total Undistributed Stores Expense Allocated to Trans	smission		(Line 37 * Line 38)	0
0	Transmission Materials & Supplies			Attachment 5	0
1	Transmission Related Materials & Supplies			(Line 39 + Line 40)	0
	Cash Working Capital				
12	Operation & Maintenance Expense			(Line 74)	971,197
13	1/8th Rule			1/8	12.5%
4	Transmission Related Cash Working Capital			(Line 42 * Line 43)	121,400
15	Total Adjustment to Rate Base			(Lines 32 + 33 + 34 + 35+ 36 + 41 + 44)	-211,295,902
16	Rate Base			(Line 30 + Line 45)	1,337,562,022

	Transmission O&M		001 (10)	1 000 017
47	Transmission O&M		p321.112.b	4,932,317
48	Less Account 566 Misc Trans Exp listed on line 73 below.)		(line 73)	1,374,120
49	Less Account 565		p321.96.b PJM Data	0
50	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Property Under Capital Leases	(Note M)	p200.4.c	0
51 52			(Lines 47 - 48 - 49 + 50 + 51)	3,558,197
52	I ransmission U&M		(Lines 47 - 48 - 49 + 50 + 51)	3,558,197
	A&G Expenses			
53	Total A&G		p323.197.b	-3,961,120
54	Less Property Insurance Account 924		p323.185.b	50,085
55	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b	0
56	Less General Advertising Exp Account 930.1		p323.191.b	0
57	Less PBOP Adjustment		Attachment 5	0
58	Less EPRI Dues	(Note D)	p352 & 353	0
59	A&G Expenses		(Line 53) - Sum (Lines 54 to 58)	-4,011,205
60	Wage & Salary Allocator		(Line 5)	100.0000%
61	Transmission Related A&G Expenses		(Line 59 * Line 60)	-4,011,205
	Directly Assigned A&G			
62	Regulatory Commission Exp Account 928	(Note G)	Attachment 5	0
63	General Advertising Exp Account 930.1	(Note J)	Attachment 5	Ő
64	Subtotal - Accounts 928 and 930.1 - Transmission Related	(11010-0)	(Line 62 + Line 63)	Ŏ
			X Z	
65	Property Insurance Account 924		p323.185.b	50,085
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5	0
67	Total Accounts 928 and 930.1 - General		(Line 65 + Line 66)	50,085
68	Net Plant Allocator		(Line 14)	100.0000%
69	A&G Directly Assigned to Transmission		(Line 67 * Line 68)	50,085
	Account 566 Miscellaneous Transmission Expense			
70	Amortization Expense on Pre-Commercial Cost	Account 566	Attachment 5	0
71	Pre-Commercial Expense	Account 566	Attachment 5	0
72	Miscellaneous Transmission Expense	Account 566	Attachment 5	1,374,120
73	Total Account 566		Sum (Lines 70 to 72)	1,374,120
			· · ·	
74	Total Transmission O&M		(Lines 52 + 61 + 64 + 69 + 73)	971,197

Depre	ciation & Amortization Expense				
	Depreciation Expense				
75	Transmission Depreciation Expense			Attachment 5	27,824,330
76	General Depreciation			Attachment 5	1,444,875
77	Intangible Amortization		(Note A)	Attachment 5	1,484,865
78	Total			(Line 76 + Line 77)	2,929,740
79	Wage & Salary Allocator			(Line 5)	100.0000%
80	Transmission Related General Depreciation and In	tangible Amortization		(Line 78 * Line 79)	2,929,740
81	Total Transmission Depreciation & Amortization			(Lines 75 + 80)	30,754,070
<b>Faxes</b>	Other than Income				
82	Transmission Related Taxes Other than Income			Attachment 2	10,984,149
83	Total Taxes Other than Income			(Line 82)	10,984,149
Returr	A / Capitalization Calculations				
84	Preferred Dividends		enter positive	p118.29.c	0
0.			ontor poolare	p.10.2010	, and the second
0.5	Common Stock			440.40	000 500 005
85 86	Proprietary Capital Less Accumulated Other Comprehensive Income A	accurat 210		p112.16.c p112.15.c	820,500,305 0
87	Less Preferred Stock	CCOUNT 219		(Line 95)	0
88	Less Account 216.1			p112.12.c	0
89	Common Stock			(Line 85 - 86 - 87 - 88)	820,500,305
	Capitalization				
90	Long Term Debt		(Note N)		549,584,218
91	Less Unamortized Loss on Reacquired Debt			p111.81.c	040,004,210
92	Plus Unamortized Gain on Reacquired Debt			p113.61.c	o o
93	Less ADIT associated with Gain or Loss			Attachment 1	0
94	Total Long Term Debt			(Line 90 - 91 + 92 - 93)	549,584,218
95	Preferred Stock			p112.3.c	0
96	Common Stock			(Line 89)	820,500,305
97	Total Capitalization			(Sum Lines 94 to 96)	1,370,084,523
98	Debt %	Total Long Term Debt	(Note N)	(Line 94 /Line 97)	40.1132%
99	Preferred %	Preferred Stock	(Note N)	(Line 95 /Line 97)	0.0000%
100	Common %	Common Stock	(Note N)	(Line 96 /Line 97)	59.8868%
101	Debt Cost	Total Long Term Debt			0.0394
102	Preferred Cost	Preferred Stock		(Line 84 / Line 95)	0.0000
103	Common Cost	Common Stock	(Note I)	The most recent FERC approved ROE	0.1170
104	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 98 * Line 101)	0.0158
105	Weighted Cost of Preferred	Preferred Stock		(Line 99 * Line 102)	0.0000
106	Weighted Cost of Common	Common Stock		(Line 100 * Line 103)	0.0701
	Rate of Return on Rate Base (ROR)			(Sum Lines 104 to 106)	0.0859
107					

Comp	osite Income Taxes							
	Income Tax Rates							
109	FIT=Federal Income Tax Rate	(Note H)		35.00% 8.29%				
110	SIT=State Income Tax Rate or Composite		te num Per State Tax Code					
111 112	р Т	<pre>(percent of federal income tax deductible for state pu T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =</pre>	rp Per State Tax Code	0.00% 40.39%				
113	T/ (1-T)			67.75%				
114	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =	[Line 113 * Line 108 * (1- (Line 104 / Line 107))]	63,495,016				
115	Total Income Taxes		(Line 114)	63,495,016				
			(======)	;;;				
116	Summary Net Property, Plant & Equipment		(Line 30)	1,548,857,923				
117	Total Adjustment to Rate Base		Line 45)	-211,295,902				
118	Rate Base		(Line 46)	1,337,562,022				
119	Total Transmission O&M		(Line 74)	971,197				
120	Total Transmission Depreciation & Amortization		Line 81)	30,754,070				
121	Taxes Other than Income		(Line 83)	10,984,149				
122	Investment Return		(Line 108)	114,867,810				
123	Income Taxes		(Line 115)	63,495,016				
124	Gross Revenue Requirement		(Sum Lines 119 to 123)	221,072,242				
	Adjustment to Remove Revenue Requirements Associated	with Excluded Transmission Facilities						
125	Transmission Plant In Service		(Line 22)	1,660,367,236				
125	Excluded Transmission Facilities	(Note L)	Attachment 5	1,000,307,230				
		(Note L)		Ť				
127	Included Transmission Facilities		(Line 125 - Line 126)	1,660,367,236				
128	Inclusion Ratio		(Line 127 / Line 125)	100.00%				
129	Gross Revenue Requirement		(Line 124)	221,072,242				
130	Adjusted Gross Revenue Requirement		(Line 128 * Line 129)	221,072,242				
131	Revenue Credits Revenue Credits		Attachment 3	2,678,014				
	Revenue Creats		Allaciment 5	2,070,014				
132	Net Revenue Requirement		(Line 130 - Line 131)	218,394,228				
	Net Plant Carrying Charge							
133	Net Revenue Requirement		(Line 132)	218,394,228				
134	Net Transmission Plant + CWIP		(Line 17 - Line 23 + Line 33)	1,494,558,576				
135	FCR		(Line 133 / Line 134)	14.6126%				
136	FCR without Depreciation		(Line 133 - Line 75) / Line 134	12.7509%				
137	FCR without Depreciation and Pre-Commercial Costs		(Line 133 - Line 70 - Line 71 - Line 75) / Line 134	12.7509%				
138	FCR without Depreciation, Return, nor Income Taxes		(Line 133 - Line 75 - Line 108 - Line 115) / Line 134	0.8168%				
	Net Plant Carrying Charge Calculation with Incentive ROE							
139	Net Revenue Requirement Less Return and Taxes		(Line 132 - Line 122 - Line 123)	40,031,402				
140	Increased Return and Taxes		Attachment 4	191,799,986				
141	Net Revenue Requirement with Incentive ROE		(Line 139 + Line 140)	231,831,388				
142	Net Transmission Plant + CWIP		(Line 17 - Line 23+ Line 33)	1,494,558,576				
143	FCR with Incentive ROE		(Line 141 / Line 142)	15.5117%				
144	FCR with Incentive ROE without Depreciation		(Line 141 - Line 75) / Line 142	13.6500%				
145	FCR with Incentive ROE without Depreciation and Pre-Con	mmercial	(Line 141 - Line 70 - Line 71 - Line 75) / Line 142	13.6500%				
146	Net Revenue Requirement		(Line 132)	218,394,227.53				
147	Reconciliation amount		Attachment 6	3,320,964.81				
148 149	Plus any increased ROE calculated on Attach 7 other than PJM Facility Credits under Section 30.9 of the PJM OATT	Sch. 12 projects not paid by other PJM trans zones	Attachment 7 Attachment 5	9,226,873.54 0.00				
150	Net Zonal Revenue Requirement		(Line 146 + 147 + 148 + 149)	230,942,065.88				
	Network Zonal Service Rate							
151	1 CP Peak	(Note K)	PJM Data	N/A				
152	Rate (\$/MW-Year)		(Line 150 / 151)	N/A				
153	Network Service Rate (\$/MW/Year)		(Line 152)	N/A				
	\							

### Notes

A Electric portion only

- B For both the estimate and the reconciliation, Construction Work In Progress ("CWIP") and leases that are expensed as O&M (rather than amortized) are excluded. For the Estimate Process:
- Transmission plant in service will show the end of year balance and is linked to Attachment 5 which shows detail support by project.
- The transmission plant will agree to or be reconciled to the FERC Form 1 balance for the transmission plant.
- New Transmission Plant expected to be placed in service in the current calendar year will be based on the average of 13 monthly investment costs
- and shown separately detailed by project on Attachment 6.
- Accumulated depreciation will show the end of year balance and is linked to Attachment 5 which shows detail support by project. CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- For the Reconciliation Process
- Transmission plant in service will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes
- new transmission plant added to plant-in-service
- Accumulated depreciation will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes
- accumulated depreciation associated with current year transmission plant. CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- C Includes Transmission portion only and (i) only land that has an estimated in-service date within 10 years may be included and (ii) a plan for the land's use is required to be included
- in the filing whenever the cost of the land is proposed to be included in rates.
- D Excludes all EPRI Annual Membership Dues
- E Excludes all Regulatory Commission Expenses F Includes Safety related advertising included in Account 930.1
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and p =
- the percentage of federal income tax deductible for state income taxes. If the utility includes taxes in more than one state, it must explain in
- Attachment 5 the name of each state and how the blended or composite SIT was developed.
- ROE will be established in the Commission order accepting the settlement in Docket No. ER07-562 and no change in ROE will be made absent a Section 205 or Section 206 filing at FERC. Education and outreach expenses relating to transmission, for example siting or billing
- K As provided for in Section 34.1 of the PJM OATT; the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- Amount of transmission plant excluded from rates per Attachment 5. 1
- A Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M on Line 47.
- If they are booked to Acct 565, they are included on Line 50. Copies of PJM invoices will be provided upon request. N The capital structure will remain 50% equity and 50% debt until construction of all of the segments of the TrAIL Project is completed and the entire TrAIL Project is placed in service. The first year that these projects are in service the formula will be run based on the 50/50 capital structure and on the actual year end capital structure. The two results will be weighted based on: the number of days the last project was in service and 365 day minus the numbers of days the last project was in service divided by 365 days. This can be illustrated using the following example:
  - Example:

Assume Last Project goes into service on day 260.

Hypothetical Capital Structure until the last project goes into service is 50/50. Assume Year End actual capital structure is 60% equity and 40% debt.

Therefore: Weighted Equity = [50%\*260+60%\*(365-260)]/365

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

		Trans-Allegheny Interstate Company										
Line	B1	B2	B3 End of Year Est. for	с	D Only	E	F	G				
	Beg of Year Total	End of Year Total	Final Total	Retail Related	Transmission Related	Plant Related	Labor Related	Total ADIT				
1 ADIT- 282 From Account Total Below	415,524,705	428,633,111	428,633,111		428,633,111	-	-	428,633,111				
2 ADIT-283 From Account Total Below 3 ADIT-190 From Account Total Below 4 Subtotal	28,494,606 (286,572,920)	39,662,909 (256,320,086)	39,662,909 (256,320,086)		38,399,470 (254,992,163) 212,040,418			38,399,470 (254,992,163) 212,040,418	Enter Neg			
5 Wages & Salary Allocator 6 Gross Plant Allocator					212,040,410	100.0000%	100.0000%	212,040,410				
7 ADIT					212,040,418	-	-	212,040,418				

Note: ADIT associated with Gain or Loss on Reacquired Debt is included in Column A here and included in Cost of Debt on Appendix A, Line 93.
Amount

0 < From Acct 283, below

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

Α	B1	B2	B3	C	D terstate Company	E	F	G	
ADIT-190	Beg of Year Balance p234.18.b	End of Year Balance p234.18.c	End of Year Est. for Final Total	Retail Retail	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Charitable Contribution Camyforward Federal Long Term - NOL Federal Short-Term NOL BINR - Wridnes Compensation Long Term Disability Accual	3,761 - 258,092,677 109,219 24,415	8,371 140,451,171 86,296,783 - -	8,371 140,451,171 86,296,783 - -			8,371 140,451,171 86,296,783 - -			Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years Result of borus depreciation Result of borus depreciation Actual amount of reserve for workers' compensation Long term disability accrual Costs incurred as a result of Allegheny merging with FirstEnergy which are
Merger Costs D&O Insurance Merger Costs Licenses	2,299 107,065	1,871 85,383	1,871 85,383		1,871 85,383				not to be included within the revenue requirement Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement
NOL Deferred Tax Asset - LT PA NOL Deferred Tax Asset PA NOL Deferred Tax Asset WV Pension/OPER: Other Def Cr. Or Dr.	6,625,569 20,852,421	5,009,642 567,331 17,735,335 2,203,787	5,009,642 567,331 17,735,335 2,203,787			5,009,642 567,331 17,735,335 2,203,787			Result of bonus depreciation Result of bonus depreciation Result of bonus depreciation Pension related temporary difference associated with Service Company allocations
Power Tax True-Up Adjustment	81,454 260,920	-	-			-			System adjustment to reclass balances to correct FERC accounts Set-up of a reserve on transmission companies for the amount of merger expenses that have been overcollected and are owed to customers - timing difference between book and tax
	260,920					-			Reflects the adjustments and subsequent amortization of the regulatory asset associated with the adjusted debt balances resulting from the
Purch Acct-LTD FMV Reevaluation Adjustment State Income Tax Deductible Unamortized Discount	413,120 - -	1,240,669 - 2,190,351 529,392	1,240,669 - 2,190,351 529,392		1,240,669	2,190,351 529,392			FE/AYE merger (Offset is PAA - LT Regulatory Asset Amort below in 283) Temporary difference resulting from purchase accounting transactions Deductions related to state income taxes Unamortized discounts on long-term debt Reclass of the tax portion (cross-up) for property items included in account
FASB 109 Gross-Up		-	-						282
Subtotal Less FASB 109 included above Less FASB 106 included above	286,572,920	256,320,086	256,320,086	:	1,327,923	254,992,163 -	-	:	
Total	286,572,920	256,320,086	256,320,086		1,327,923	254,992,163			

Instructions for Account 190:

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

#### PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	B3	С	D	E	F	G	
			Tran	s-Allegheny Ir	nterstate Compan	ıy			
	D	End of Year	End of Year Est. for	Datall	Con Dead	O-h-			
ADIT- 282	Beg of Year Balance	End of Year Balance	Final Total	Retail Related	Gas, Prod Or Other	Only Transmission	Plant	Labor	
AD11- 202	p274.9.b	p275.9.k	Total	Related	Related	Related	Related	Related	
					Related	Related	Related	Related	JUSTIFICATION
Property Related - ABFUDC	1,757,820	2,575,691	2,575,691			2,575,691			Allowance for borrowed funds used during construction (ABFUDC)
Accelerated Tax Depreciation		490,609,438	490,609,438			490,609,438			Additional tax deprecation over book
Property Related - Tax Depreciation	72,202,243	-				-			Tax depreciation
FASB 109 Fixed Asset Adjustment	-	-	-			-			Increase in AOFDC
FASB 109 Gross-Up	-	21,430,125	21,430,125			21,430,125			Reclass of the tax portion (gross-up) for property items included in account 2
Book Depreciation Expense Amortization Expense - Intangible Plant	(34,270,107) (1,865,544)								Book depreciation Book depreciation / amortization
Bonus Depreciation	409,438,305								Tax depreciation
CIACS Taxable	(799,612)								Taxable CIAC
Tax Interest Capitalized	(33,033,740)								Actual amount of tax interest capitalized
Power Tax Adjustment	152,981	(588,777)	(588,777)			(588,777)			System adjustment to reclass balances to correct FERC accounts
A&G Expenses Capitalized	1,004,786	2,314,345	2,314,345			2,314,345			Accounting change relating to A&G expense
Estimated Property Regulatory Asset Adjustment	1,341,207								Property True-Up
Book Profit/Loss on Retirement	(61,299)	-							Result of gain or loss on asset retirements
Repair & Maintenance 481 a Adjustment	2,788,907	3,337,031	3,337,031			3,337,031			Portion of Repairs & Maintenance 481a Adjustment offset in Account 182
Repair & Maintenance Deduction	245,561								Portion of Repairs & Maintenance deduction offset in Account 182
Additional State Depreciation VA	287,806	-							Temporary difference for additional state depreciation allowed for VA tax retu
Additional State Depreciation MD	(4,144,928)								Temporary difference for additional state depreciation allowed for MD tax retu
Additional State Depreciation PA	(238,274)								Temporary difference for additional state depreciation allowed for PA tax retu
AFUDC Equity Flow Through	242,761	5,618,518	5,618,518			5,618,518			Portion of AFUDC Equity that relates to property and booked to account 282
Cost of Removal	55,011	(2,704,317)	(2,704,317)			(2,704,317)			Temporary difference arising for removal of plant/property
MACRS/ACRS Property Retired Retail	1,524,917	-				-			Result of gain or loss on asset retirements
Contractional Medical Trees Trimming	16.784	00.000	00.000			00.000			Temporary difference that is capitalized for book purposes but deductible
Capitalized Vertical Tree Trimming	10,704	22,838	22,838			22,838			for tax purposes Temporary difference from Life Insurance that is capitalized as property and
Life Insurance - Capital Portion	(481)								booked to account 282 (instead of account 283)
che insulance - Gapital Portion	(401)								booked to account 262 (instead of account 263)
Ordinary Gain/Loss - Reverse Books	(305,359)								Reversal of book gains and losses
									Vegetation management transmission corridor capital cost and depreciation
Vegetation Management - Transmission	(218)	-							expenses required for the regulatory financial statement schedules
Other Basis Differences	(3,624,549)	(72,551,656)	(72,551,656)			(72,551,656)			Other property related temporary differences
TBBS Property Adjustment	2,700,000	-	-			-			Adjustment to property in order to align Tax Basis Balance Sheet Repair deduction on capitalized book asset deductible for tax purposes
T&D Repairs	109,727								under Rev. Proc. 2011-43
i de ropaile	103,727								andor 100. 1100. 2011-10
Subtotal	415,524,705	450,063,236	450,063,236			450,063,236			
Less FASB 109 included above	-	21,430,125	21,430,125	-	-	21,430,125			
Less FASB 106 included above									
Total	415,524,705	428,633,111	428,633,111			428,633,111			

Instructions for Account 282:

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

#### PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

А	B1	B2	B3	с	D	Е	F	G	
	Trans-Allegheny Interstate Company								
ADIT-283	Beg of Year Balance p276.19.b	End of Year Balance p277.19.k	End of Year Est. for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Accrued Taxes: Property Taxes Adjustment to Deferred Federal Tax	1,318,026 6,888	3,352,114	3,352,114			3,352,114 -			West Virginia property tax payment Adjustment to true-up deferred federal tax
AFUDC Equity Flow Through Deferred Charge EIB Deferred Revenue - Pole Attachment	156,301 2,291 -	6,775 243	- 6,775 243			6,775 243			The tax portion (gross-up) of the AFUDC Equity booked in account 282 Allocated portion of total liabilities relating to captive insurance Deferred revenues associated with attachments to FirstEnergy poles Reclass of the tax portion (gross-up) for property items included in account
FASB 109 Gross-up Intercompany Charge AESC	17,174,299 2,066,632	1	:			:			282 Intercompany charges from the service company Costs incurred as a result of Allegheny merging with FirstEnergy which are
Merger Costs - Indebtedness Other Adjustments PAA - 221 Debt Amort	2,911 (10,555,131)	- - 22.771			- 22.771				not to be included within the revenue requirement System adjustment to reclass balances to correct FERC accounts Reflects the adjustments and subsequent amortization of adjusted debt balances associated with the FE/AVE mercer
PAA - LT Regulatory Asset Amort		1,240,668	1,240,668		1,240,668				Reflects the adjustments and subsequent amortization of adjusted regulatory asset balances associated with the FE/AYE merger
PJM Receivable Reserve for EIB SC01 Timing Allocation	32,724,308 45,318 -	34,655,162 - 385,176	34,655,162 - 385,176			34,655,162 - 385,176			Comparison of actual to forecast revenues - non-property related Adjustment for reserve for EIB in Goodwill carried over to current year Timing differences related to service company allocations
State Income Tax - Federal Deferred Only	1,711,721								Temporary difference resulting from the timing between when state income taxes are paid and when they are deductible on the federal tax return Unamortized debt expenses for existing debt that is refinanced and
Unamortized Loss on Reacquired Debt	1,015,123								amortized over the life of the new debt Vegetation Management Transmission Corridor capital cost and depreciation expenses required for the regulatory financial statement
Vegetation Management - Transmission	218	-	-			-			schedules
Subtotal Less FASB 109 included above Less FASB 106 included above Total	45,668,905 17,174,299 28,494,606	39,662,909	39,662,909 - 39,662,909	•	1,263,439	38,399,470			
10(0)	20,494,000	33,002,909	39,002,909		1,203,439	30,399,470			

Instructions for Account 283:

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

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.

# Attachment 2 - Taxes Other Than Income Worksheet

Othe	er Taxes	FERC Form No.1 page, line & Col Amount	Allocator Amour	
	Plant Related	C	Gross Plant Allocator	
1.1 1.2 1.3 1.4 1.5	2013 State Property WV 2014 State Property PA (PURTA) 2013 State Property PA (PURTA)	p263.1.1(i)         4,146,727           p263.40(i)         4,149,894           p263.25(i)         27,000           p263.26(i)         2,595	4 100.0000% 0 100.0000% 5 100.0000% 2 2	,894 ,000 ,595 -
1.6 1.7 1.8 1.9 2.1 2.2 2.3 2.4	2014 Local Property WV 2014 Local Property VA 2014 Local Property PA 2013 Local Property MD 2014 Local Property MD 2014 Capital Stock Tax/Franchise MD	$\begin{array}{cccc} p263.1.6(i) & 14,511\\ p263.1.7(i) & 13,960\\ p263.1.10(i) & 1,403,987\\ p263.1.13(i) & 3,577\\ p263.1.13(i) & 31,577\\ p263.1.16(i) & 611,566\\ p263.1.17(i) & 610,517\\ p263.9(i) & 300\\ p263.22(i) & -8,111\\ \end{array}$	100.0000%         1:           100.000%         1,40           100.000%         1,40           100.000%         1           100.000%         1           100.000%         61           100.000%         61           100.000%         61	4,519 3,960 3,987 3,579 1,569 0,517 300 3,116
2.5 2.6 2.7 3.1 3.2 3.3 4.1	2014 Capital Stock Tax/Franchise PA 2013 WV Franchise Tax 2014 WV Franchise Tax Capital Stock Tax/Franchise All States Gross Premium MD Gross Premium PA	p263.23(i) 29,47( p263.37(i) -16,42( p263.38(i) 15,63(	5 100.0000% 2 3 100.0000% -1 9 100.0000% 1 100.0000% 100.0000% 100.0000%	9,475 5,428 5,639 0 0 0
4.2 4.3 6.1 6.5	State Sales/Use Tax PA State License WV	p263.18(i) 1,146 p263.3(i) 1,206	100.0000%	0 1,146 0 1,206
8	Total Plant Related Labor Related	11,007,569	9 100.0000% 11,00 ges & Salary Allocator	7,569
9 10 11 12 13	Accrued Federal FICA Accrued Federal Unemployment State Unemployment	(	) )	
14	Total Labor Related Other Included		0 100.0000%	-
15 16 17 18	2011 MD GRT 2012 MD GRT 2013 MD GRT	p263.11(i) -6,447 p263.12(i) -8,622 p263.13(i) -8,357	7 - 2 -	6,447 8,622 8,351
	Total Other Included	-23,420	0 <mark>100.0000%</mark> -2	3,420
20	Total Included (Lines 8 + 14 + 19)	10,984,145	9 <u>10,98</u>	4,149 Input to Appendix A, Line 82
	Retail Related Other Taxes to be Excluded			
21 22 23 24 25 26 27 28 29 30		p263.2(i) 2,094,347 p263.7(i) -478,760 p263.17(i) 1,625,399 p263.30(i) -237,620 p263.34(i) -1,642,085	) 2 3	
31		1,361,268		
	Total, Included and Excluded (Line 20 + Line 31) Total Other Taxes from p114.14.c	12,345,417 10,984,145		
			_	

Difference (Line 32 - Line 33) 34

Criteria for Allocation:

Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they shall not be included. А

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

1,361,268

С

D Other taxes except as provided for in A, B and C above, that are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service will be allocated based on the Gross Plant Allocator, provided, however, that overheads shall be treated as in footnote B above.

Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year. Е

# EXHIBIT NO. TRC-203 ATTACHMENT H-18A Page 11 of 48

# **Trans-Allegheny Interstate Line Company**

# Attachment 3 - Revenue Credit Workpaper

	Attachment 3 - Revenue Credit Workpaper		Amount	FERC Form No.1 page, line & Col
	Account 454 - Rent from Electric Property			
	Rent from Electric Property - Transmission Related (Note 3) Total Rent Revenues	(Line 1)	-	Page 300 Line: 19 Column: b
	Account 456 - Other Electric Revenues (Note 1)			
	Schedule 1A Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)		-	
6 7 8 9	Point to Point Service revenues for which the load is not included in the divisor received by Trans PJM Transitional Revenue Neutrality (Note 1) PJM Transitional Market Expansion (Note 1) Professional Services (Note 3) Revenues from Directly Assigned Transmission Facility Charges (Note 2) Rent or Attachment Fees associated with Transmission Facilities (Note 3)	smission Owner	2,678,014 - -	p328-330 Footnote Data Schedule Page: 328 Line: 1 Column: m
11	Gross Revenue Credits	(Sum Lines 2-10)	2,678,014	
	Less line 14g Total Revenue Credits	(Line 11 - Line 12)	- 2,678,014	Input to Appendix A, Line 131
	Revenue Adjustment to determine Revenue Credit	× ,		
14b 14c 14d 14e 14f	Revenues associated with lines 14b-g are to be included in lines 2-10 and total of those revenues entered here Costs associated with revenues in line 14a Net Revenues (14a - 14b) 50% Share of Net Revenues (14c / 2) Costs associated with revenues in line 14a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue. Net Revenue Credit (14d + 14e) Line 14a less line 14f		- - - - -	
15	Amount offset in line 4 above		-	
16	Total Account 454 and 456		2,678,014	
17	Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 178 of Appendix A.			
18	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.			
19	Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage			

revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 14a - 14g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).

substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net

20 Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support. For example revenues associated with distribution facilities. In addition Revenues from Schedule 12 of the PJM OATT are not included in the total above to the extent they are credited under Schedule 12 of the PJM OATT.

0

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Return and Taxes at High End of the range of Reasonableness Return and Taxes at High End of the range of Reasonableness 191.799.986 А (Sum Lines 26 and 33 from below) Input to Appendix A, Line 140 в Difference between Base ROE and Incentive ROE 100 Return Calculatio Source Reference 1.337.562.022 Rate Base Appendix A. Line 46 1 2 Preferred Dividends enter positive Appendix A, Line 84 Common Stock 820,500,305 3 4 Proprietary Capital Appendix A, Line 85 Less Accumulated Other Comprehensive Income Account 219 Appendix A, Line 86 Appendix A, Line 87 Appendix A, Line 88 5 Less Preferred Stock 6 7 Less Account 216.1 Common Stock Appendix A, Line 89 820,500,305 Capitalization 8 9 10 Long Term Debt Less Unamortized Loss on Reacquired Debt Plus Unamortized Gain on Reacquired Debt Appendix A. Line 90 549.584.218 Appendix A, Line 91 Appendix A, Line 92 11 12 Less ADIT associated with Gain or Loss Total Long Term Debt Appendix A, Line 93 Appendix A, Line 94 549,584,218 13 14 15 Preferred Stock Appendix A, Line 95 Common Stock Total Capitalization Appendix A, Line 96 Appendix A, Line 97 820,500,305 1,370,084,523 Total Long Term Debt Preferred Stock Common Stock 16 Debt % 40.1132% Appendix A, Line 98 17 18 Preferred % Common % Appendix A, Line 99 Appendix A, Line 100 0.0000% 59.8868% Debt Cost Preferred Cost 19 Total Long Term Debt Appendix A, Line 101 0.0394 Preferred Stock Appendix A. Line 102 20 0.0000 21 Common Cost Common Stock 12,70% 0.1270 22 23 Total Long Term Debt (WCLTD) Preferred Stock 0.0158 Weighted Cost of Debt (Line 16 \* 19) (Line 17 \* 20) (Line 18 \* 21) Weighted Cost of Preferred 0.0000 24 Weighted Cost of Common Rate of Return on Rate Base ( ROR ) Common Stock 0.0761 25 (Sum Lines 22 to 24) 26 (Line 1 \* Line 25) 122,878,046 Investment Return = Rate Base \* Rate of Return Composite Income Taxes Income Tax Rates 27 FIT=Federal Income Tax Rate Appendix A. Line 109 35.00% 28 29 SIT=State Income Tax Rate or Composite p = percent of federal income tax deductible for state purposes T T=1 - {[(1 - SIT] Appendix A, Line 110 Appendix A, Line 111 8.29% 0.00% 30 31 T=1 - {[(1 - SIT) \* (1 - FIT)] / (1 - SIT \* FIT \* p)} = Appendix A, Line 112 Appendix A, Line 113 40.39% . T/ (1-T) 67.75% CIT=(T/1-T) \* Investment Return \* (1-(WCLTD/R)) = Income Tax Component = 68,921,940 32 33 Total Income Taxes (Line 32) 68,921,940

Attachment 5 - Cost Support

			Au	acinitient 3 - cost Supp	011												
Plant in Service Worksheet																	
Attachment A Line #s, I	Descriptions, Notes, Form 1 Page #s and Ins	tructions															
			13 Month Balance for	EOY Balance for													
			Reconciliation	Estimate													
							502 Junction - Territorial			Meadowbrook		Bedington					
Calculation of Transmission Plant In Service	Source		Total	Total	Black Oak	Wylie Ridge	Line	Potter SS	OsageWhiteley	Transformer	North Shenandoah	Transformer	Meadowbrook Capacitor	Kammer	Doubs #2 Trans	Doubs #3 Trans	Doubs #4 Trans
December	p206.58.b	For 2013	1,259,599,755		46,608,150	17,447,442	1,066,179,959	2,024,007	24,832,065	8,202,934	80,682	7,723,538	6,496,239	39,534,385	5,149,271	4,686,05	3 5,700,307
January	company records	For 2014	1,259,351,317		46,608,150	17,447,442	1,065,982,112	2,024,007	24,778,518	8,202,934	80,682	7,723,538	6,496,239	39,534,385	5,149,271	4,686,05	
February	company records	For 2014	1,259,458,130		46,608,150	17,447,442	1,066,198,161	2,024,007	24,798,580	8,202,934	80,682	7,723,538	6,496,239	39,534,385			
March	company records	For 2014	1,273,944,125		46,608,150	17,447,442	1,066,250,629	2,024,007	24,799,928	8,202,934	80,682	7,723,538	6,496,239	39,534,385			
April	company records	For 2014	1,273,906,126		46,608,150	17,447,442	1,066,262,800	2,024,007	24,805,443	8,202,934	80,682	7,723,538	6,496,239	39,534,385			
May	company records	For 2014	1,291,089,258		46,629,901	17,447,442	1,066,665,904	2,024,007	24,809,572	8,202,934	80,682	7,723,538	6,496,239	39,534,385			
June	company records	For 2014	1,457,224,846		46,629,901	17,447,442	1,066,660,797	2,024,007	24,812,877	8,202,934	80,682	7,723,538	6,496,239	39,534,385			
July	company records	For 2014	1,462,189,797		46,629,901	17,558,636	1,067,544,778	2,024,007	24,812,889	8,202,934	80,682	7,723,538	6,496,239	39,534,385			
August	company records	For 2014	1,461,069,064		46,629,901	17,558,636	1,067,546,950	2,024,007	24,818,581	8,202,934	80,682	7,723,538	6,496,239	39,534,385			
September	company records	For 2014	1,459,104,799		46,629,901	17,558,636	1,067,552,541	2,024,007	24,817,288	8,202,934	80,682	7,723,538	6,496,239	39,534,385			
October	company records	For 2014	1,466,086,129		46,629,901	17,558,636	1,067,599,815	2,024,007	24,763,211	8,202,934	80,682	7,723,538	6,496,239	39,534,385			
November	company records	For 2014	1,476,064,041		46,629,901	17,558,636	1,067,519,965	2,024,007	24,763,211	8,202,934	80,682	7,723,538	6,496,239	39,562,936			
December	p207.58.g	For 2014	1,539,516,439	1,539,516,439	46,629,901	17,965,415	1,070,838,672	2,024,007	24,759,276	8,202,934	80,682	7,723,538	6,496,239	39,629,071	5,149,271		
15 Transmission Plant In Service			1,379,892,602	1,539,516,439	46,621,535	17,530,053	1,067,138,699	2,024,007	24,797,803	8,202,934	80,682	7,723,538	6,496,239	39,543,865	5,149,271	4,686,05	3 5,700,307

	Details													
	13 Month Plant Balance For reconciliation													
	13 womm Prant Salance For reconcluation Farmers Valley Harvey Run Grandview Conemauch- Grandooint & Handsome Lake													
Cabot SS	Armstrong	Capacitor	Capacitor	Doubs SS	Meadowbrook SS	Capacitor	502 Jct Substation	Seward	Luxor	Guilford	Homer City			
7,123,323	1,350,836	934,823	831,938	3,306,399	484,588	662,780	10,240,036		-	-	-			
7,123,323	1,350,836	934,823	831,938	3,306,399	484,588	662,780	10,242,992	-	-	-	-			
7,123,323	1,350,836	934,823	831,938	3,306,399	484,588	662,780	10,113,695				-			
7,123,323	1,350,836	934,823	831,938	3,306,399	484,588	662,780	10,113,741	14,432,132	-	-	-			
7,123,323	1,350,836	934,909	832,122	3,306,399	484,588	636,089	10,117,589	14,387,432	11,588		-			
7,123,323	1,350,836	934,916	832,122	4,634,278	484,588	636,089	10,117,589	28,151,270	25,241	1,648,772	-			
7,123,323	13,153,352	934,916	832,122	4,873,705	59,633,787	636,089	10,117,589	27,849,702	28,697	1,784,047	10,750,043			
7,123,323	13,688,202	934,916	832,108	4,891,737	59,726,402	636,089	10,117,589	27,847,222	1,195,821	1,769,915	10,275,429			
7,123,323	13,462,827	934,916	832,201	4,859,948	60,228,050	636,089	10,117,589	27,847,222	1,196,013	1,770,871	9,038,217			
7,123,323	8,067,343	934,916	832,201	4,873,250	60,381,844	636,089	10,117,589	27,847,222	1,199,337	1,774,272	11,734,615			
7,123,323	14,430,681	934,916	832,201	4,876,868	59,986,727	636,556	10,117,595	27,849,570	1,199,337	1,774,272	12,261,214			
7,123,323	16,639,863	934,916	832,202	4,873,250	60,594,811	636,556	10,117,595	27,855,012	1,199,375	1,774,657	14,421,778			
7,123,323	15,863,978	934,916	832,202	4,877,582	60,049,287	657,175	10,117,608	27,021,750	1,199,375	1,757,271	13,035,331			
7,123,323	7,954,712	934,887	832,095	4,253,278	32,577,572	645,995	10,136,061	19,314,503	558,061	1,081,083	6,270,510			

1												
ı.												
I	Total	Shuman Hill/Mobley	West Union SS	Four Mile Junction	Waldo Run	Moshannon	Buffalo Road	Johnstown	Hunterstown	Carbon Center	Blairsville	Altoona
ı.	1,259,599,754.89	-	-	-	-	-	-	-		-		-
1	1,259,351,316.60				-	-				-		-
1	1,259,458,130.14	-	-		-	-	-	-	-	-	-	-
1	1,273,944,124.83					-		-				
1	1,273,906,125.76	-	-	-		-	-	-	-	-	-	-
1	1,291,089,257.92		-		-	-		-				-
1	1,457,224,846.06					-		1,892,233	44,043,682	398,203	3,170,597	34,854,327
1	1,462,189,796.57					-		5,112,912	43,841,160	409,366	3,319,486	34,324,500
1	1,461,069,064.11	-	-	-		-	-	4,878,727	43,893,966	404,381	3,320,194	34,373,048
1	1,459,104,799.22	-	-	-	-	-	-	4,879,677	43,926,572	420,891	3,320,415	34,879,463
1	1,466,086,129.44	-	-	-	-	-	434,357	4,908,565	43,936,132	451,629	3,320,415	34,862,794
1	1,476,064,041.13	-	-	-		5,030,042	434,357	4,907,284	43,924,684	458,675	3,320,562	34,887,422
1	1,539,516,438.94	5,349	891,214	9,381,128	52,352,651	5,629,441	434,006	4,929,429	43,870,078	446,617	3,320,565	34,900,798
	1,379,892,601.97	411	68,555	721,625	4,027,127	819,960	100,209	2,423,756	23,648,944	229,982	1,776,326	18,698,642

#### Trans-Allegheny Interstate Line

				tachment 5 - Cost Su
			Link to Appendix A, line 15	Link to Appendix A, line 15
Calculation of Distribution Plant In Service	Source			
December	p206.75.b	For 2013		
January	company records	For 2014		
February	company records	For 2014	-	
March	company records	For 2014	-	
April	company records	For 2014	-	
May	company records	For 2014	-	
June	company records	For 2014	-	
July	company records	For 2014	-	
August	company records	For 2014	-	
September	company records	For 2014	-	
October	company records	For 2014	-	
November	company records	For 2014	-	
December	p207.75.g	For 2014		
Distribution Plant In Service			<u> </u>	
Calculation of Intangible Plant In Service	Source			
December	p204.5.b	For 2013	10,393,869	
December	p205.5.g	For 2014	10,398,271	10,398,
Intangible Plant In Service			10,396,070	10,398
				Link to Appendix A
Calculation of General Plant In Service	Source		Link to Appendix A, line 18	line 18
December	p206.99.b	For 2013	56.186.164	
December	p200.33.0	For 2014	55.964.796	55.964.
General Plant In Service	p207.88.g	F0I 2014	56.075.480	55,964,
			Link to Appendix A, line	Link to Appendix A
Calculation of Production Plant In Service	Source		18	line 18
December	p204.46b	For 2013		
January	company records	For 2014		
February	company records	For 2014		
March	company records	For 2014		
April	company records	For 2014		
May	company records	For 2014		
June	company records	For 2014		
July	company records	For 2014		
August	company records	For 2014		
September	company records	For 2014		
October	company records	For 2014	-	
November	company records	For 2014	-	1
	p205.46.g	For 2014		
December				
	providing		-	
December	p200.10.g			
December	Sum of averages above		1,446,364,152	1,605,879,5
December Production Plant In Service				Link to Appendix A

#### Attachment 5 - Cost Support

				Au	acriment 5 - Cost Supp	Jon												
Accumul	ated Depreciation Worksheet																	
Attachme	nt A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions																	
				13 Month Balance for Reconciliation	EOY Balance for Estimate													
	Calculation of Transmission Accumulated Depreciation	Source				Black Oak	Wylie Ridge	502 Junction - Territorial Line	Potter SS	Osage Whiteley	Meadowbrook Transformer	North Shenandoah	Bedington Transformers	Meadowbrook Capacitor	Kammer	Doubs #2 Trans	Doubs #3 Trans	Doubs #4 Trans
	December	Prior year FERC Form 1 p219.25.b	For 2013	72,434,228		8,048,836	(3,158,824)	61,652,257	36,085	271,800	944,069	(1,630,174)	754,136	584,992	3,504,039	319,366	239,958	447,084
	January	company records	For 2014	74,538,994		8,163,118	(3,128,291)	63,394,779	38,952	322,246	958,424	(1,630,060)	767,652	597,082	3,573,224	327,274	246,774	459,548
	February	company records	For 2014	76,648,165		8,277,399	(3,097,759)	65,138,053	41,819	372,661	972,779	(1,629,945)	781,168	609,172	3,642,409	335,182	253,591	472,012
	March	company records	For 2014	78,759,554		8,391,681	(3,067,227)	66,882,169	44,687	423,097	987,135	(1,629,831)	794,684	621,262	3,711,595	343,089	260,407	484,476
	April	company records	For 2014	80,887,320		8,505,963	(3,028,122)	68,632,677	47,554	473,569	1,001,490	(1,629,717)	808,201	633,352	3,780,780	350,997	267,223	496,940
	May	company records	For 2014	83,013,513		8,620,244	(2,980,444)	70,374,954	50,421	521,594	1,015,845	(1,629,603)	821,717	645,442	3,849,965	358,904	274,039	509,405
	June	company records	For 2014	85,307,027		8,734,526	(2,932,767)	72,117,548	53,289	569,627	1,030,200	(1,629,488)	835,233	657,533	3,919,150	366,812	280,855	521,869
	July	company records	For 2014	87,745,558		8,848,808	(2,884,913)	73,859,516	56,156	617,659	1,044,555	(1,629,374)	848,749	669,623	3,988,335	374,719	287,671	534,333
	August	company records	For 2014	90,187,163		8,963,089	(2,836,883)	75,602,285	59,023	665,698	1,058,910	(1,629,260)	862,265	681,713	4,057,520	382,627	294,488	
	September	company records	For 2014	92,651,656		9,077,371	(2,788,852)	77,346,501	61,891	713,741	1,073,265	(1,629,145)	875,782	693,803	4,126,706	390,534		
	October	company records	For 2014	95,143,692		9,191,652	(2,740,822)	79,090,778	64,758	761,727	1,087,620	(1,629,031)	889,298	705,893	4,195,891	398,442	308,120	571,725
	November	company records	For 2014	97,645,175		9,305,934	(2,692,518)	80,834,965	67,625	809,658	1,101,976	(1,628,917)	902,814	717,983	4,265,101	406,349	314,936	584,190
	December	p219.25.b	For 2014	99,909,818	99,909,818	9,420,216	(2,643,941)	82,246,430	70,493	857,590	1,116,331	(1,628,802)	949,704	730,074	4,334,394	414,257	321,752	596,654
23	Transmission Accumulated Depreciation			85,759,374	99,909,818	8,734,526	(2,921,643)	72,090,224	53,289	567,744	1,030,200	(1,629,488)	837,800	657,533	3,919,162	366,812	280,855	

					Details										
	13 Month Balance For Reconciliation														
Cabot SS	Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	502 Jct Substation	Conemaugh- Seward	Luxor	Grandpoint & Guilford	Handsome Lake - Homer City				
286,459	•	•	•	-	•	3,579	130,566	-	•	•	-				
298,919		818		2,891		4,740	140,905				-				
311,379		2,454		8,646		5,902	151,244								
323,839		4,090	728	15,028		7,063	161,583				-				
336,299		5,726	2,184	22,064		8,219	171,922								
348,759		7,362	3,640	29,638		9,369	182,261								
361,219	12,858	9,000	5,096	37,959	51,765	10,520	192,600	112		1,545	25,74				
373,679	38,945	10,641	6,553	46,505	155,376	11,670	202,939	334	1,046	4,623	52,4				
386,139	65,208	12,282	8,009	55,039	259,506	12,820	213,279	554	3,139	7,690	77,2				
398,599	86,573	13,923	9,465	63,556	364,210	13,971	223,618	26,752	5,235	10,760	101,53				
411,059	107,530	15,564	10,922	72,089	468,703	15,121	233,957	78,932	7,334	13,833	127,0				
423,519	137,278	17,205	12,378	80,622	573,382	16,272	244,296	131,121	9,433	16,907	152,9				
434,971	169,357	18,846	13,834	89,154	678,530	17,424	254,635	183,306	11,532	19,981	178,4				
361,141	47,519	9,070	5,601	40,245	196,267	10,513	192,600	32,393	2,901	5,795	55,03				

	Shuman										
Total	Hill/Mobley	West Union SS	Four Mile Junction	Waldo Run	Moshannon	Buffalo Road	Johnstown	Hunterstown	Carbon Center	Blairsville	Altoona
72,4	-	-			-		-	-	-		-
74,5											
76,6							100 C 100 C 100 C	100 C 100 C 100 C			
78,7								100 C 100			
80,8							100 C 100 C 100 C	100 C 100 C 100 C			
83,0								100 C 100 C 100 C			
85,3							1,656	38,538	348	2,774	30,911
87,7							7,785	115,437	1,055	8,453	92,267
90,1							16,528	192,206	1,767	14,263	153,201
92,6							25,066	269,049	2,489	20,073	214,624
95,1							33,630	345,929	3,253	25,884	276,813
97,6						379	42,217	422,807	4,049	31,695	338,599
99,9	15	1,892	8,484	49,062	4,926	1,138	50,870	496,224	4,841	37,506	399,670
85,7	1	146	653	3.774	379	117	13,673	144,630	1,369	10,819	115,853

#### Trans-Allegheny Interstate Line

				Link to Appendix A
Total Accumulated Depreciation	Sum of averages above		95,908,418	111,509,3
Production Accumulated Depreciation			-	
December	p219.20.b thru 219.24.b	For 2014		
November	company records	For 2014		
October	company records company records	For 2014 For 2014		
August September	company records company records	For 2014 For 2014		
July	company records	For 2014		
June	company records	For 2014		
May	company records	For 2014 For 2014	1	
March April	company records company records	For 2014 For 2014		
February	company records	For 2014		
January	company records	For 2014		
December	Prior year FERC Form 1 p219.20.b-24.b	For 2013		
Calculation of Production Accumulated Depreciation	Source		24	11110 24
			Link to Appendix A, line 24	Link to Appendix A line 24
Accumulated General Depreciation			4,576,702	5,276
December	p219.28.b	For 2014	5,276,835	5,276
Calculation of General Accumulated Depreciation December	Source Prior year FERC Form 1 p219.28b	For 2013	3,876,568	
				line 25
Accumulated intangible Depréciation			5,572,343 Link to Appendix A, line	6,322 Link to Appendix A
December Accumulated Intangible Depreciation	p200.21b	For 2014	6,322,660 5,572,343	6,322, 6,322,
December	Prior year FERC Form 1 p200.21.b	For 2013	4,822,025	
Calculation of Intangible Accumulated Depreciation	Source			
Distribution Accumulated Depreciation			<u> </u>	
December	p219.26.b	For 2014		
November	company records	For 2014		
October	company records	For 2014		
September	company records	For 2014		
August	company records	For 2014	-	
July	company records	For 2014	-	
June	company records	For 2014		
May	company records	For 2014	-	
April	company records	For 2014		
March	company records	For 2014	-	
February	company records	For 2014		
January	company records	For 2014		
December	Prior year FERC Form 1 p219.26.b	For 2013	-	
Calculation of Distribution Accumulated Depreciation	Source		23	line 23
			Link to Appendix A, line	Link to Appendix A

#### Attachment 5 - Cost Support

Ele	ectric / Non-electric Cost Support			
	Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1 Amount Electric Portion	Non-electric Portion	Details
	Materials and Supplies	Beg of year End of Year (for estimate)	Average of Beginning and Ending Balances	
4	40 Transmission Materials & Supplies p227.8			
3	37 Undistributed Stores Expense p227.16 Allocated General Expenses		<u> </u>	
5				

# Transmission / Non-transmission Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Pa	age #s and Instructions	Beg of year End of	of Year (for estimate)	Average of Beginning and Ending Balances	Detain
34 Transmission Related Land Held for Future Use	Total Non-transmission Related	:			Enter Details Hore
	Transmission Related				

#### CWIP & Expensed Lease Worksheet

				Expensed Lease in Form	
Link to App	endix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Beg of year	CWIP In Form 1 Amount	1 Amount	Details
Plant Allocation Factors					
6 Electric Plant in Service	(Note B) Attachment 5	1,326,179,788			
Plant In Service					
15 Transmission Plant In Service	(Note B) Attachment 5	1,259,599,755			
Accumulated Depreciation					
23 Transmission Accumulated Dep	eciation (Note B) Attachment 5	72,434,228			

# Pre-Commercial Costs Capitalized

#### EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Beg of year	EPRI Dues	Details
ated General & Common Expenses			
Less EPRI Dues (Note D) p352 & 353	0	0	Enter Details Here

### Regulatory Expense Related to Transmission Cost Support

	Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and	Instructions	Form 1 Amount	Transmission Related	Non-transmission Related		Details
	Directly Assigned A&G						
62	Regulatory Commission Exp Account 928	(Note G) p323.189.b			Link to Appendix A, - line 62	Enter Details Here	

#### Safety Related Advertising Cost Support

	Linkte Amendia A line de Descriptions Notes Form ( Desc de and )	n a face a financia				
	Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and In	nstructions	Form 1 Amount	Safety Related	Non-safety Related	Uctais
	Directly Assigned A&G					
66	General Advertising Exp Account 930.1	(Note F) p323.191.b			Link to Appendix A, Ine 66	Enter Details Here

#### Attachment 5 - Cost Support

MultiState Workpaper						
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions	State 1	State 2	State 3	State 4	State 5	Details
Income Tax Rates	MD 8.25%	WV 6.5%	PA 9.99%	VA 6.0%		
	Composite	Composite is calculated based on	sales, payroll and property for each jurisdiction			
110 SIT=State Income Tax Rate or Composite (Note H)	8.2884%					
Education and Out Reach Cost Support						
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1 Amount	Education & Outreach	Other			Details
Directly Assigned A&G						
63 General Advertising Exp Account 930.1 (Note J) p323.191.b						Enter Details Here

#### Excluded Plant Cost Support

LACI				
	Link to Appendix A, line #s, Descriptions, Notes, Fo	orm 1 Page #s and Instructions	Excluded Transmission Facilities	Description of the Facilities
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
126	Excluded Transmission Facilities	(Note L)		General Description of the Facilities
	Step-Up Facilities			
	Instructions:		Enter \$	
	1 Remove all investment below 69 kV or generator step up transformers included in transmiss	sion plant in service that		
	are not a result of the RTEP Process			
	2 If unable to determine the investment below 69kV in a substation with investment of 69 kV a	ind higher as well as below 69 kV,	Or	
	the following formula will be used:	Example	Enter \$	
	A Total investment in substation	1,000,000		
	B Identifiable investment in Transmission (provide workpapers)	500,000		
	C Identifiable investment in Distribution (provide workpapers)	400,000		
	D Amount to be excluded (A x (C / (B + C)))	444,444		
				Add more lines if necessary

#### Prepayments

		Average of Beginning and			
Beg of year	End of Year	Ending Balances	Allocation	Transmission Related	Details
		Enter \$		Amount	
148,535	169,249	158,892	100%	158,892	
-	0	0	100%	0	
148,535	169,249	158,892		158,892	
	148,535	148,535 169,249 - 0	Beg of year         End of Year         Beginning and Ending Blainces           148.535         169,249         Etter \$           0         0         0	Beginning and End of Year         Beginning and Ending Balances         Allocation           148,535         169,249         Entr 5         158,892         100%           0         0         100%         10%	Beginning and End of Year         Beginning and Ending Balances         Transmission Related           148,535         169,249         Endir \$         Anount           0         0         100%         10,892

### Detail of Account 566 Miscellaneous Transmission Expenses

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		
Link to Appendix A, line #5, Descriptions, Notes, Form 1 Fage #5 and list decions	Total	Details
Amortization Expense on Pre-Commercial Cost     Pre-Commercial Expense	\$ -	Summary of Pre-Commercial Expenses
72 Miscellaneous Transmission Expense	1,374,120	
Total Account 566 Miscellaneous Transmission Expenses p.321.97.b	\$ 1,374,124	Labor & Overhead (1)
Net Revenue Requirement 149 Facility Credits under Section 30.9 of the PJM OATT		

# Attachment 5 - Cost Support

Depreciation Rates

				A 1	Net	Accrual											
				Survivor	Salvage	Rate (Annual)											
TRANSMISSION PLANT		Life		Curve	Percent	Percent	Black Oak	Wylie Ridge	502 Junction - Territorial Me Line Tra	adowbrook ansformer	North Shenandoah	Bedington Transformer	Meadowbrook Capacitor	Kammer Transformers	Doubs Replacement Transformer #2	Doubs Replacement Transformer #3	Doubs Replaceme Transformer #4
350.2	Land & Land Rights - Easements	70		R4	0	1.43			2,455,602								
352	Structures & Improvements	50		R3	(10)	2.20	16,761		1,332,732							144	
	SVC	35		1.0	(10)	2.86	10,101		1,002,102								
353	Outline Environment						1.354.619	514.883	844,309	172,262	1.372	162,194	145.082	830.355	94,890	81,650	149
353	Station Equipment Other	50		R2	(5)	2.40	1,304,019	514,005	044,309	172,202	1,372	102,194	140,062	630,355	94,890	81,650	14
	SVC	Note 1	-	80 R2 - 35-yr truncation	(5)	2.10											
			-			2.96											
	SCADA	15		S3	0	6.67											
354	Towers & Fixtures	65		R4	(25)	1.92			7,231,604								
355	Poles & Fixtures	55	-	R2.5	(20)	2.18			2,860,498								
356	Overhead Conductors & Devices								6.247.177								
	Other	55		R2.5	(40)	2.80											
	Clearing	70		R4	0	1.43											
357	Underground conduit	55		S3	(5)	1.91											
358	Underground conductor and devices	45		R3	(5)	2.33											
	SVC	35		10	(0)	2.86											
Total Transmission Plant Depreciation							1,371,379	514,883	20,971,922	172,262	1,372	162,194	145,082	830,355	94,890	81,794	1
Total Transmission Depreciation Expense (must tie to p336.7.f)	27,824,330																

						Annua	I Depreciation Exp	ense					
Cabot SS	Grandview Capacitor	Potter	Osage Whitely	Armstrong	Farmers Valley	Harvey Run	Doubs SS	Meadowbrook SS	502 Jct Substation	Conemaugh- Seward	Luxor	Grandpoint & Guilford	Handsome Lake- Homer City
152	199		10,541	3	680				124,069	1,438			
149,368	13,646	34,408	116,607	163,144	18,166	13,834	89,154	678,530		80,825	11,532	19,981	
			64,904							2,515			
			393,738	6,211						98,527			178,47
149,520	13,844	34,408	585,789	169,357	18,846	13,834	89,154	678,530	124,069	183,306	11,532	19,981	178,47

Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Total
											2,457,04 1,485,28
399,670	37,506	4,841	499,627	50,823	1,138	4,926	43,519	8,484	1,892		6,792,80
										15	7,231,6
							5,543				6,929,66
399,670	37,506	4,841	499,627	50,823	1,138	4,926	49,062	8,484	1,892	15	27,824,

#### Attachment 5 - Cost Support

		Attachment 5	- Cost Support		
GENERAL PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent
390	Structures & Improvements	50	R1	0	2.00
391	Office Furniture & Equipment	20	SQ	0	5.00
	Information Systems	10	SQ	0	10.00
	Data Handling	10	SQ	0	10.00
392	Transportation Equipment				
	Other	15	SQ	20	5.33
	Autos	7	\$3	20	11.43
	Light Trucks	11.5	L4	20	6.96
	Medium Truck	11.5	L4	20	6.96
	Trailers	18	L1	20	4.44
	ATV	15	SQ	20	5.33
393	Stores Equipment	20	SQ	0	5.00
394	Tools, Shop & Garage Equipment	20	SQ	0	5.00
396	Power Operated Equipment	18	L1	25	4.17
397	Communication Equipment	15	SQ	0	6.67
398	Miscellaneous Equipment	15	SQ	0	6.67
Total General Plant Total General Plant Depreciation Expense (must tie to p336.10.b & c)	1,444,875				
Total General Plant Depretiation Expense (must le lo p.356, 10,5 & 6)	1,444,075				_
INTANGIBLE PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent
303	Miscellaneous Intangible Plant	5	SQ	0	20.00
Total Intangible Plant Total Intangible Plant Amoritization (must tie to p336.1 d & e)	1,484,865				
These depreciation rates will not change absent the appropriate fili	ng at FERC.				
Expenses					
1 Total PBOP expenses	22,856,433				
2 Amount relating to retired personnel 3 Amount allocated on FTEs	8,786,372 14,070.061				
4 Number of FTEs for Allegheny	4,408				
5 Cost per FTE	3,192				
6 TrAILCo FTEs (labor not capitalized) current year	0.000				
7 TrAILCo PBOP Expense for base year					
8 TrAILCo PBOP Expense in Account 926 for current year	0				
9 PBOP Adjustment for Appendix A, Line 57					

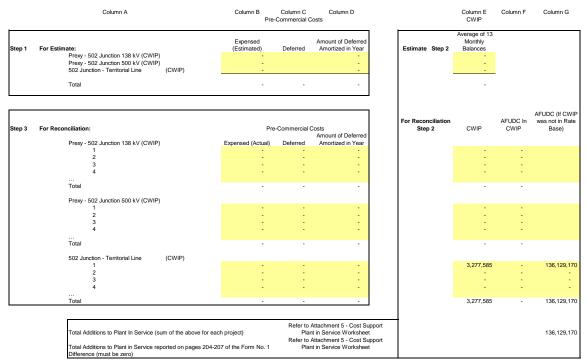
#### Attachment 5a - Pre-Commercial Costs and CWIP

Step 1 Totals reported below are by project with the amounts to be expensed reported separately from those to be deferred and amortized (note, deferred costs related to 2006 include AFUDC).

For Forecasting purposes, Pre-Commercial expenses will be estimated. Total deferred and amortized Pre-commercial costs will be the actual amount agreeing to FERC Form 1 and Attachment 5.

For each project, where CWIP is to be recovered in rate base, CWIP will be estimated and the totals reported below by project. For the Reconciliation, for each project where CWIP is to be recovered in rate base the CWIP will be itemized by Step 2 project below. Additionally, the amount of AFUDC that would have been capitalized for projects where CWIP is included in rate base will be reported in the FERC Form No. 1.

For the Reconciliation, the total additions to plant in service for that year will be summarized by project to demonstrate no Pre-Commercial costs expensed were included in the additions to plant in service and AFUDC on projects where CWIP was recovered in rate base was included in the additions to plant in service. The Pre-commercial expenses are actual expenses incurred for the reconciliation year. Total deferred and amortized Pre-commercial costs will be the actual amount agreeing Step 3 to FERC Form 1 and Attachment 5.



Notes:

1 Small projects may be combined into larger projects where rate treatment is consistent. Pre-Commercial costs benefiting multiple projects will be allocated to projects based on the estimated plant in service of each project

sumated plant in service of each project.		
Allocation of Pre-Commercial Costs	Plant in Service (Estimated 2/12/2008)	Allocation
Prexy - 502 Junction 138 kV (CWIP)	94,140,000	0.10734
Prexy - 502 Junction 500 Kv (CWIP)	121,260,000	0.13827
502 Junction - Territorial Line (CWIP)	661,600,000	0.75439
Total	877,000,000	1.00000

2 Column D is the total CWIP balance including any AFUDC, Column E is the AFUDC if any in Column D, and Column F is the AFUDC that would have been in Column E if CWIP were not recovered in rate base.

782,425

782.425

Pleasureville Capacitor (in service)

313,774

313,774

(H)

Buffalo Road (in service)

(G)

Shuman Hill Sub (in service)

1,147,868

1,147,868

#### Attachment 6 - Estimate and Reconciliation Worksheet

Step	Month	Year		Action										
Exec S														
Exec 3	April	Year 2		TO populates the formu	la with Year 1 data									
2	April	Year 2		TO estimates all transm		WIP for Year 2 based on	each project's cost usin	a the average of 13 mor	nthiv balances Can Ad	ts are the projects ever	cted to be in service i	n Vear 2		
3	April	Year 2		TO adds Cap Adds and				5 ··· · ··· · · · · · · · · · · · · · ·	,					
4	May	Year 2		Post results of Step 3 or										
5	June	Year 2		Results of Step 3 go into	o effect									
6	April	Year 3		TO estimates all transm	nission Can Adds and C	WIP during Year 3 base	d each project's cost usir	on the average of 13 mc	nthiv balances. Can Ad	de are evoerted he in s	envice in Year 3			
7	April	Year 3				y populating the 13 mont						s for CWIP in Recon	ciliation (adjusted to in	clude anv
				Reconciliation amount f	rom prior year).	,	,	- 3 3						
8	April	Year 3		Reconciliation - TO add	is the difference betwee	n the Reconciliation in S	tep 7 and the forecast in	Step 5 with interest to the	he result of Step 7 (this	difference is also addec	to Step 7 in the subs	equent year)		
9	May	Year 3		Post results of Step 8 or	n PJM web site									
10	June	Year 3		Results of Step 8 go inte	o effect									
Recond	iliation De	etails												
1	April	Year 2		TO populates the formula wit										
					Rev Req based on Year 1 dat				Must run Appendix A to get ti		adds in Appendix A line 16	and without CWIP in Ap	pendix A line 33)	
2	April	Year 2		TO estimates all transmission	n Cap Adds and CWIP for Ye	ar 2 based on each project's o	cost using the average of 13 m	nonthly balances. Cap Adds	are the projects expected to I	be in service in Year 2.				
		ſ	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)			
											502 Junction -			
											Suz Junction - Territorial Line (monthly		Other Projects PIS	
				Hunterstown SVC	Waldo Run SS	Doubs SS	Meadowbrook SS	Conemaugh	Blairsville SS	Four Mile Jct	additions)		(Monthly additions)	Hunterstow
		F		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	CWP			(in servi
		-												
		Dec (Prior Year												
		CWIP ) p216.b.43	Actual	-	-	-				-	1,154,713			
		Jan 2014	Actual			-		-			(197,847)			
		Feb	Actual			-	-			-	216,049			
		Mar Apr	Actual Actual	-	-		-	27,808,501		-	52,469 29,436			
		Apr Mav	Budget				-	-			1,276,249			
		Jun	Budget	- 44,310,669		4,840,224	58.411.179		3,631,440		225.590			44,3
		Jul	Budget	44,010,000		4,040,224					37.740			44,3
		Aug	Budget								35,850			44,3
		Sep	Budget					-		-	36,115			44,3
		Oct	Budget	-	-	-				-	36,382			44,3
		Nov	Budget	-			-	-		-	36,651			44,3
		Dec	Budget		52,235,676	-	-	•		11,197,637	1,196,092			44,3
		Total		44,310,669	52,235,676	4,840,224	58,411,179	27,808,501	3,631,440	11,197,637	4,135,490		(Appendix A, Line 16)	<b>310,1</b> 23,8 (Appendix A,
		[	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)			
				Johnstown SS (2nd xfmr)	Yeagertown		Altoona SVC			Luxor	Armstrong		Other Projects PIS (Monthly additions)	Johnstown SS
		-		(in service)	(in service)		(in service)			Editor	(in service)		(Monthly additions)	(in servi
		-		(11 00 1000)	(11 001 100)		(11 001100)				(#1001100)			(11.0011)
		Dec (Prior Year												
		CWIP ) p216.b.43 Jan 2014	Actual Actual	-		-	-			1,154,387	-			
		Feb	Actual											
		Mar	Actual											
		Apr	Actual						-					
		Мау	Budget		-	-	35,057,738	-	-	-	-		1	
		Jun	Budget	4,278,432							11,068,995			4,2
		Jul	Budget		461,543				-		-		1	4,2
		Aug	Budget					-	-	-	-		1	4,2
		Sep	Budget	-		-					-			4,2
		Oct	Budget	-	-	-	-	-	-	-	-		1	4,2
		Nov Dec	Budget					-		-	-		1	4,2 4,2
		Total	Budget	4.278.432	- 461,543		35.057.738			- 1.154.387	11,068,995		L	4,2
		roid		9,218,432	401,543	-	30,007,738			1,154,387	11,006,995			29,8

1,418,503

1,418,503

Northwood (in service)

4,206,813

4,206,813

Shawville (in service)

1,603,191

1,603,191

Grand Point & Guilford SS (in service)

(A)

Actual Actual Actual Actual Budget Budget Budget Budget Budget Budget Budget

Dec (Piter Year CWMP) p2163.4 Jan 2014 Feb Mar Agr Juh Juh Juh Juh Juh Sap Oct Nev Dec Total

Moshannon (in service)

5,164,619

5,164,619

(D)

Carbon Center (in service)

236,623

236,623

				Month End Balance	s			
Other Projects PIS (Monthly additions)	Hunterstown SVC	Waldo Run SS	Doubs SS	Meadowbrook SS	Conemaugh	Blairsville SS	Four Mile Jct	502 Junction - Terr Line (monthly addit
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	CMIP
	-	-	-	-			-	1,154
								956
								1,172
		-			27,808,501			1,225
					27,808,501			1,254
		-			27,808,501			2,531
	44,310,669	-	4,840,224	58,411,179	27,808,501	3,631,440		2,756
	44,310,669	-	4,840,224	58,411,179	27,808,501	3,631,440		2,794
	44,310,669		4,840,224	58,411,179	27,808,501	3,631,440		2,830
	44,310,669	-	4,840,224	58,411,179	27,808,501	3,631,440		2,866
	44,310,669	-	4,840,224	58,411,179	27,808,501	3,631,440	-	2,902
	44,310,669		4,840,224	58,411,179	27,808,501	3,631,440		2,939
	44,310,669	52,235,676	4,840,224	58,411,179	27,808,501	3,631,440	11,197,637	4,135
	310,174,683	52,235,676	33,881,568	408,878,253	278,085,010	25,420,080	11,197,637	29,521
	23,859,591	4,018,129	2,606,274	31,452,173	21,391,155	1,955,391	861,357	2,270
Appendix A, Line 16)	(Appendix A, Line 16)	(Appendix A, Line 16)	(Appendix A, Line 16)			(Appendix A, Line 33)		

				Month End Balance	S			
Other Projects PIS (Monthly additions)	Johnstown SS (2nd xfmr)	Yeagertown		Altoona SVC			Luxor	Armstrong
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
		-				-	1,154,387	-
		-				-	1,154,387	-
		-					1,154,387	
		-					1,154,387	
		-					1,154,387	-
		-		35,057,738			1,154,387	-
	4,278,432	-		35,057,738			1,154,387	11,068,9
	4,278,432	461,543		35,057,738			1,154,387	11,068,9
	4,278,432	461,543		35,057,738			1,154,387	11,068,9
	4,278,432	461,543		35,057,738			1,154,387	11,068,9
	4,278,432	461,543		35,057,738			1,154,387	11,068,9
	4.278.432	461,543		35.057.738			1,154,387	11,068,9
	4,278,432	461,543		35,057,738			1,154,387	11,068,9
	29,949,024	2.769.258		280.461.904			15.007.031	77,482,9

Other Projects PIS (Monthly additions)	Grand Point & Guilford SS	Moshannon	Carbon Center	Shawville	Northwood	Shuman Hill Sub	Buffalo Road	Pleasureville Capacito
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
		-					-	782,4
		-					-	782,4
		-					-	782,4
		-					-	782,4
		-					-	782,4
	1,603,191							782,4
	1,603,191	-	236,623			1,147,868	-	782,4
	1,603,191		236,623			1,147,868		782,4
	1,603,191	-	236,623			1,147,868	-	782,4
	1,603,191		236,623			1,147,868	313,774	782,4
	1,603,191		236,623		4,206,813	1,147,868	313,774	782,4
	1,603,191	-	236,623	1,418,503	4,206,813	1,147,868	313,774	782,4
	1,603,191	5,164,619	236,623	1,418,503	4,206,813	1,147,868	313,774	782,4
	12,825,528	5,164,619	1,656,361	2,837,006	12,620,439	8,035,076	1,255,096	10,171,5
	2.303.771.08	213.019.85		21.573.992.62			1.154.387.00	

#### TO adds Cap Adds and CWIP to plant in service in Formula (Appendix A, Lines 16 and 33) 3 April Year 2

Results of Step 3 go into effect

4 May Year 2 Post results of Step 3 on PJM web site

,	Vylie Ridge (Monthly additions)	Black Oak (Monthly additions)	North Shenandoah (Monthly additions)	Meadowbrook Transformer (Monthly additions)	Bedington Transformer (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Kammer Transformers (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #4 (Monthly additions)	Cabot SS (Monthly Additions)	Pleasureville Capacitor	Farmers Valley	Harvey Run	Doubs SS	Potter SS (Monthly Additions)	Osage Whiteley (Monthly Additions)	Hunterstown SVC	502 Junction - Territorial Line ( Monthly additions)
:	3,057,443.64	6,670,531.27	260,047.48	1,126,239.68	1,078,130.57	1,230,313.09	5,565,459	742,257	682,675	810,779	1,109,023	102,828	122,857	109,335	777,058	296,319	3,499,572	3,135,687	163,391,038
_																			
													Grand Point & Guilford						
	Total Revenue Requirement	Waldo Run SS	Conemaugh	Meadowbrook SS	Blairsville	Four Mile Jct	Johnstown SS (2nd xfmr)	Yeagertown	Grandview Capacitor	Altoona SVC	Luxor	Armstrong	SS	Moshannon	Carbon Center	Shawville	Northwood	Shuman Hill Sub	Buffalo Road
:	206,491,970.31	528,073	2,811,278.88	4,197,208.81	256,982.33	113,201.64	302,767	27,996	90,213	2,835,308	151,712	960,838	129,659	52,211	16,745	28,680	127,585	81,230	12,688

5 June Year 2

#### 6 April Year 3 TO estimates all transmission Cap Adds and CWIP during Year 3 based each project's cost using the average of 13 monthly balances. Cap Adds are expected be in service in Year 3.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
		Rider Sub (West Milford)		Monocacy SS	Bartoriville SS Capacitor	Mainsburg SS	Johnstown Sub Capacitor	Grover SS	502 Junction - Territorial Line (month) additions)
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	CWIP
Dec (Prior Year									
CWIP ) p216.b.43	Actual								10
Jan 2015	Actual								6,009,48
Feb	Actual								(6,007,300
Mar	Budget								
Apr	Budget								
May	Budget								
Jun	Budget				754,538	22,073,337	788,782	564,788	
Jul	Budget								
Aug	Budget								
Sep	Budget		-	-					
Oct	Budget			34,366,931					
Nov	Budget		-	-					
Dec	Budget	18,411,593	-	-	-			-	
Total		18,411,593	-	34,366,931	754,538	22,073,337	788,782	564,788	2,29

smission Plant Additions for Year 3 (13 month average balance)

[	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
		Claysburg Ring Bus	Yeagertown	Conemaugh Capacitor	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Shawville
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year									
CWIP ) p216.b.43	Actual	-			-	-		-	-
Jan 2015	Actual								-
Feb	Actual								
Mar	Actual								-
Apr	Budget						-		-
May	Budget	-							-
Jun	Budget	2,904,800	1,030,589	2,711,928	14,697,836	35,103,448	822,802		1,974,739
Jul	Budget			-			-		-
Aug	Budget								
Sep	Budget								
Oct	Budget						-	945,000	-
Nov	Budget	-							-
Dec	Budget			-			-		-
Total		2,904,800	1,030,589	2,711,928	14,697,836	35,103,448	822,802	945,000	1,974,739

Total 2,904,800 New Transmission Plant Additions for Year 3 (13 month average balance)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
		(in service)		(in service)					
lec (Prior Year									
WP) p216.b.43	Actual		-						
1 2015	Actual								
ь	Actual	-					-		
r	Actual		-						
	Actual								
y	Budget	-					-		
1	Budget								
	Budget		-						
9	Budget								
P	Budget	-					-		
t i	Budget								
,	Budget	-					-		
c	Budget								
al									

				Month End Balance	8			
Other Projects PIS (Monthly additions)	Rider Sub (West Milford)	0	Monocacy SS	Bartonville SS Capacitor	Mainsburg SS	Johnstown Sub Capacitor	Grover SS	502 Junction - Terri Line (monthly addition
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	CMIP
		-						
		-				-	-	6,009,
		-						2,
		-						2,
						-	-	2,
		-		-				2,
		-		754,538	22,073,337	788,782	564,788	2,
				754,538	22,073,337	788,782	564,788	2,2
		-		754,538	22,073,337	788,782	564,788	2,2
		-		754,538	22,073,337	788,782	564,788	2,
		-	34,366,931	754,538	22,073,337	788,782	564,788	2,
		-	34,366,931	754,538	22,073,337	788,782	564,788	2,
	18,411,593	-	34,366,931	754,538	22,073,337	788,782	564,788	2,
	18,411,593	-	103,100,793	5,281,766	154,513,359	5,521,474	3,953,516	6,034,9
	1,416,276		7,930,830	406,290	11,885,643	424,729	304,117	464,2

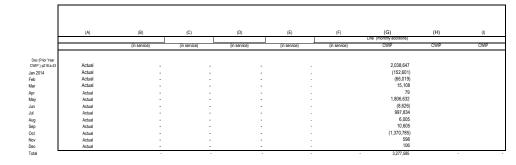
				Month End Balance	es			
Other Projects PIS (Monthly additions)	Claysburg Ring Bus	Yeagertown	Conemaugh Capacitor	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Shawville
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
		-						
		-	-	-	-	-	-	
		-						
		-						
		-	-	-	-	-	-	
		-				-	-	
	2,904,800	1,030,589	2,711,928	14,697,836	35,103,448	822,802		1,974
	2,904,800	1,030,589	2,711,928	14,697,836	35,103,448	822,802	-	1,974
	2,904,800	1,030,589	2,711,928	14,697,836	35,103,448	822,802		1,974
	2,904,800	1,030,589	2,711,928	14,697,836	35,103,448	822,802	-	1,974
	2,904,800	1,030,589	2,711,928	14,697,836	35,103,448	822,802	945,000	1,974
	2,904,800	1,030,589	2,711,928	14,697,836	35,103,448	822,802	945,000	1,974
	2,904,800	1,030,589	2,711,928	14,697,836	35,103,448	822,802	945,000	1,974
	20,333,600	7,214,123	18,983,494	102,884,852	245,724,136	5,759,614	2,835,000	13,823
	1,564,123.08	554,932.54	1,460,268.73	7,914,219.38	18,901,856.62	443,047.23	218,076.92	1,063,32

Other Projects PIS (Monthly additions)	0	0	0	0	0	0	0	0
				(in service)				
		-					-	
		-				-		
		-				-		
			-				-	
		-				-	-	
		-				-	-	
							-	
							-	
							-	
							-	
		-				-	-	
		-				-	-	
					-			

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Wyle Ridge (Monthly additions)	Black Oak (Monthly additions)	North Shenandoah (Monthly additions)	Meadowbrook Transformer (Monthly additions)	Bedington Transformer (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Kammer Transformers (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #4 (Monthly additions)	Cabot SS (Monthly Additions)	Hunterstown	Farmers Valley	Harvey Run	Doubs SS	Potter SS (Monthly Additions)	Osage Whiteley (Monthly Additions)	Meadowbrook SS	502 Junction - Territorial Line (Monthly additions)
\$ 3,142,765	6,450,496.74	219,346.51	1,075,868.34	1,025,920.05	880,320.91	5,330,749	698,648	638,282	800,333	1,002,346	6,030,191	135,653	118,184	699,723	283,499	3,633,473	8,248,845	155,978,006
502 Junction Substation	Waldo Run	Conemaugh	Blairsville	Four Mile Junction	Johnstown	Yeagertown	Grandview Capacitor	Altoona SVC	Luxor	Grandpoint & Guilford	Moshannon	Carbon Center	Shawvile	Northwood	Shuman Hill	Buffalo Road	Pleasureville Capacitor	Grover SS Capacitor
\$ 1,381,688.46	6,718,248.12	3,605,452.90	456,125.96	1,203,582.19	672,884.34	70,759	95,418	4,798,880	162,993	241,502	722,103	61,172	135,583	-	695	56,333	-	38,778
Total Revenue Requirement	Handsome Lake - Homer City	West Union	Rider Sub (West Milford)	Oak Mound to Waldo Double Circuit	Monocacy SS	Bartonville SS Capacitor	Mainsburg SS	Johnstown Sub Capacitor	Claysburg Ring Bus	Conemaugh Capacitor	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Armstrong			
\$ 227,621,101.07	1,817,838.25	115,288.54	180,588.20	0.00	1,011,253.44	51,806	1,515,528	54,157	199,440	186,198	1,009,135	2,410,160	56,493	27,807	2,170,565			

#### 7 April Year 3 Reconcilation - TO calculates Reconcilation by populating the 13 monthly plant balances and beginning and end of year balances for the other rate base items and the 13 monthly averages for CWIP in Reconcilation (adjusted to include any Reconcilation amount from prior year).



				Month End Balan	ces			
(Monthly additions)	U	U	U	U		(montnly additions)		
				(in service)	(in service)	CWIP		
		-		-		2,038,647	-	
						1,886,047		
						1,820,027		
						1,835,135		
						1,835,215		
						3,641,847		
						3,633,221		
						4,631,055		
						4,637,060		
						4,647,665		
						3,276,880		
						3,277,479		
					-	3,277,585		

_			Result of Formula for Recond	ciliation															
	Total Revenue Requirement	Potter SS	Cabot SS Transformer	Doubs Transformer #4 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Kammer Transformers (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Bedington Transformer (Monthly additions)	Meadowbrook Transformer (Monthly additions)	North Shenandoah (Monthly additions)	Black Oak (Monthly additions)	Wylie Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)	Osage Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$	209,703,354.76	296,464.50	1,048,721.60	838,173.26	667,575.63	730,838.27	5,567,552	921,484	1,077,826	1,126,056	228,782	6,752,347	3,234,449	162,737,191	3,807,783	1,220,817	141,956	123,737	649,383
-	-																		
		Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Altoona	Blairsville	Conemaugh Transformer	502 Junction Substation	Cabron Center	Hunterstown	Johnstown	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Pleasureville Capacitor
		4,984,437	14,448	1,004,974	98,348	85,354	162,968	2,870,718	272,274	2,747,345	1,446,301	35,241	3,625,115	371,304	113,910	584,067	104,356	10,989	-
	-																		
	[	Yeagertown	Shawville	Northwood	Shuman Hill Sub														
	_	-	-	-	69														

Yeagertown	Shawville	Northwood	Shuman Hill Sub
-			69

Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Step 5 with interest to the result of Step 7 (this difference is also added to Step 7 in the subsequent year)

The Reconciliation in Step				The forecast in Prior Year							
209,703,355				206,491,970		=		econciliation amou	rate year, divide this nt by 12 and multiply onths and fractional s in effect.		
Interest on Amount of Ref	unds or Surcharges										
Interest 35.19a for March	Current Yr			0.2700%							
Month	Yr			1/12 of Step 9		Interest 35.19a for		Interest		Surcharge (Refund) Ower	d
						March Current Yr	Months				
Jun	Year 1			267,615		0.2700%	11.5	8,309		275,925	
Jul	Year 1			267,615		0.2700%	10.5	7,587		275,202	
Aug	Year 1			267,615		0.2700%	9.5	6,864		274,480	
Sep	Year 1			267,615		0.2700%	8.5	6,142		273,757	
Oct	Year 1			267,615		0.2700%	7.5	5,419		273,035	
Nov	Year 1			267,615		0.2700%	6.5	4,697		272,312	
Dec	Year 1			267.615		0.2700%	5.5	3.974		271.589	
Jan	Year 2			267,615		0.2700%	4.5	3,252		270,867	
Feb	Year 2			267.615		0.2700%	3.5	2.529		270.144	
Mar	Year 2			267,615		0.2700%	2.5	1,806		269,422	
Apr	Year 2			267,615		0.2700%	1.5	1,084		268,699	
May	Year 2			267.615		0.2700%	0.5	361		267.977	
Total				3.211.384						3.263.409	
				Balance		Interest	Amort	Balance			
Jun	Year 2			3,263,409		0.2700%	276.747	2.995.473			
Jul	Year 2			2,995,473		0.2700%	276,747	2,726,814			
Aug	Year 2			2,726,814		0.2700%	276,747	2,457,429			
Sep	Year 2			2,457,429		0.2700%	276,747	2,187,317			
Oct	Year 2			2,187,317		0.2700%	276,747	1,916,476			
Nov	Year 2			1,916,476		0.2700%	276,747	1,644,903			
Dec	Year 2			1,644,903		0.2700%	276,747	1,372,597			
Jan	Year 3			1.372.597		0.2700%	276.747	1.099.556			
Feb	Year 3			1.099.556		0.2700%	276,747	825,778			
Mar	Year 3			825.778		0.2700%	276.747	551.261			
								276.002			
Anr	Year 3			551 261							
Apr May	Year 3 Year 3			551,261 276.002		0.2700%	276,747 276 747				
Мау	Year 3 Year 3			551,261 276,002		0.2700%	276,747	276,002			
May Total with interest	Year 3	Sten 8 and the forecast in	Prior Vear with interest				276,747 3,320,965	(0)	no 143		
May Total with interest The difference betwe	Year 3	Step 8 and the forecast in				0.2700%	276,747 3,320,965 3,320,965		ne 143		
May Total with interest The difference betwe Rev Req based on Ye	Year 3 en the Reconciliation in ear 2 data with estimated	Step 8 and the forecast in d Cap Adds for Year 3 (Ste				0.2700%	276,747 3,320,965 3,320,965 \$ 227,621,101	(0)	ne 143		
May Total with interest The difference betwe	Year 3 en the Reconciliation in ear 2 data with estimated					0.2700%	276,747 3,320,965 3,320,965	(0)	ne 143		
May Total with interest The difference betwe Rev Req based on Ye	Year 3 en the Reconciliation in ear 2 data with estimated					0.2700%	276,747 3,320,965 3,320,965 \$ 227,621,101 230,942,066	(0) nput to Appendix A, Lin	ne 143		
May Total with interest The difference betwe Rev Req based on Ye	Year 3 en the Reconciliation in ear 2 data with estimated					0.2700%	276,747 3,320,965 3,320,965 \$ 227,621,101	(0) nput to Appendix A, Lin	ne 143		
May Total with interest The difference betwe Rev Req based on Ye	Year 3 en the Reconciliation in ear 2 data with estimated				Meadow Brook SS	0.2700%	276,747 3,320,965 3,320,965 \$ 227,621,101 230,942,066	(0) nput to Appendix A, Lin	ie 143		502

								Recon	ciliation Amount by F	roject								
Total Revenue Requirement	Potter SS	Cabot SS Transformer	Doubs Transformer #4 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Kammer Transformers (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Bedington Transformer (Monthly additions)	Meadowbrook Transformer (Monthly additions)	North Shenandoah (Monthly additions)	Black Oak (Monthly additions)	Wylie Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)	Osage Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$ 3,320,965	151	(62,359)	28,329	(15,614)	(11,808)	2,164	(319,367)	(315)	(190)	(32,333)	84,608	183,045	(676,158)	318,729	268,850	19,751	14,893	(132,032
		0.01 D 10 X				Grand Point & Guilford SS		Blairsville										
	Meadowbrook SS		Handsome Lake-Homer City				Altoona		Conemaugh Transformer			Hunterstown	Johnstown	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Pleasureville Capacitor
	814,090	1,820	1,039,267	8,412	(68,623)	34,446	36,618	15,814	(66,115)	1,495,653	19,127	506,128	70,876	63,804	57,906	(9,148)	11,364	(106,337

Shuman Hill Sub (83,930) Northwood (131,939) Shawville (29,659) (28,951)

9 May Year 3

Post results of Step 8 on PJM web site \$ 230,942,066

10 June Year 3

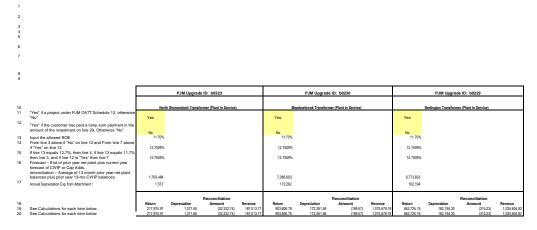
Results of Step 8 go into effect \$ 230,942,066

8 April Year 3

Attachment 7 - Transmission Enhancement Charge Worksheet

#### Revenue Requirement By Project 1 Fixed Charge Rate (FCR) if not a CIAC 2 FCR without Depreciation and Pre-Commercial Costs FCR with Incentive ROE without Depreciation and Pre-Commercial Line B less Line A 137 145 12.7509% 13.6500% 0.8991% 3 4 A B C 5 6 CR if a CIAC D 138 FCR without Depreciation, Return, nor Income Taxes 0.8168% 7 8 9 The FCR resulting from Formula in a given year is used for that year only. Therefore actual revenues collected in a year do not change based on cost data for subsequent years PJM Upgrade ID: b0328.1 b0328.2; b0347.1; b0347.2; b0347.3; b0347.4 PJM Upgrade ID: b0218 PJM Upgrade ID: b0216 "Yes" if a project under PJM OATT Schedule 12, otherw "No" 502 Junction - Territorial Line (CWIP + Plant In Service) Wylie Ridge Transformer (Plant In Service) Black Oak (SVC) Dynamic Reactive Device (Plant In Service) 10 11 edule 12 (Yes or No) Yes Yes Yes Not "Ves" if the customer has paid a lump sum payment in the amount of the investment on line 30. Otherwise Not line at a subwerk ROE From line 3 above if "Not on line 12 and From line 7 above if "Yes" on line 12. The line 14. If line 13 equals 11.7% then line 3, and line 12.6 "Yes" then line 7.4 Froetaut-- End of prior year neglator table current year rescondition - Awage of 13 month prior year neglator balance plus prior year 13-mon CWIP balances. 12 No 12.70% CIAC Noved ROE (Yes or No) No 11.70% No 12.70% 13 14 CR without Incen tive ROB 12.7509% 12.7509% 12.7509% 15 CR for This Project 13.6500% 12.7509% 13.6500% 16 tmen 989,056,467 20,609,356 37,209,685 17 Annual Depreciation Exp from Attachment ! 20,971,922 514,883 1,371,379 Pre-Commercias Exp. 0.00 0.00 rcial Reconciliation Amount Revenue 0.00 (676,157.76) 146,409,516.21 Reconciliation Amount 183,045.03 Reconciliation Amount Revenue 84,607.92 6,200,562.74 5535,104,667 Invest Yr 2011 2011 Return Depreciation 4,744,575.38 1,371,379.44 5,079,117.30 1,371,379.44 18 19 20 Return Depreciation 126,113,752.23 20,971,921.74 Return Depreciation 2,627,881.48 514,883.12 Revenue 3,325,809.62 See Calculations for each item below See Calculations for each item below Incentive ROE W Incentive ROE 35,006,083.84 1676.157.76 155,301,847.8 2,627,881.48 5 809 6 84,607.92

For Fairs is Service "The Commercial Exp" is equal to the amount of pre-commercial expense on Attachment Sa for each project expensed in year and amontaxed in year. Revenues is equal to the "Return" ("Investment" times FCR) plus "Dependiation" plus "Pre-Commercial Exp" plus prior year "Recordination amount" "Recordination Amount" is created in the encollisation in Attachment & and includes in the forecasted revenues requirement.



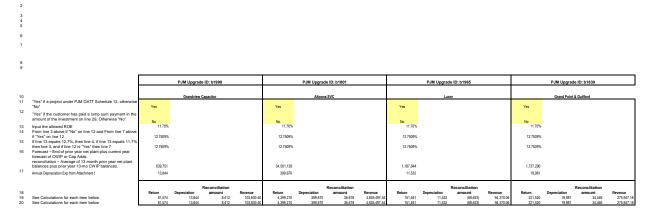
1 2 3 4 5 6 7 8 9																	
			PJM Upgrade	ID: b0559			PJM Upgrad	de ID: b0495			PJM Upgra	de ID: b0343			PJM Upgra	de ID: b0344	
10 11	"Yes" if a project under PJM OATT Schedule 12, otherwise	M	eadowbrook Capacito	r (Plant In Service)			Kammer Transforme	rs (Plant In Service)			Doubs Replace	Transformer #2			Doubs Replac	e Transformer #3	
	"No"	Yes				Yes				Yes				Yes			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29. Otherwise "No"																
13	amount of the investment on line 29, Otherwise "No" Input the allowed ROE	No 11.70%				No 11.70%				No 11.70%				No 11.70%			
13	From line 3 above if "No" on line 12 and From line 7 above																
15	if "Yes" on line 12 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%	12.7509%				12.7509%				12.7509%				12.7509%			
	then line 3, and if line 12 is "Yes" then line 7	12.7509%				12.7509%				12.7509%				12.7509%			
16	Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds.																
	reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	5.766.165				35,294,677				4.735.014				4.364.301			
17	Annual Depreciation Exp from Attachment !	145.082				830.355				94,890				4,304,301 81,794			
18 19 20	See Calculations for each item below See Calculations for each item below	Return 735,238.87 735,238.87	Depreciation 145,082.04 145,082.04	Reconciliation Amount (319,366.66) (319,366.66)	Revenue 560,954.25 560,954.25	Return 4,500,394.36 4,500,394.36	Depreciation 830,354.87 830,354.87	Reconciliation Amount 2,164.41 2,164.41	Revenue 5,332,913.64 5,332,913.64	Return 603,757.58 603,757.58	Depreciation 94,890.48 94,890.48	Reconciliation Amount (11,808.41) (11,808.41)	Revenue 686,839.65 686,839.65	Return 556,488.28 556,488.28	Depreciation 81,794.16 81,794.16	Reconciliation Amount (15,614.46) (15,614.46)	Revenue 622,667.98 622,667.98

1 2 3 4 5 6 7 8 9																	
			PJM Upgra	de ID: b0345			PJM Upgrad	le ID: b0704			PJM Upgrade	ID: b1941			PJM Upgrad	e ID: b0563	
10			Doubs Replace	Transformer #4			Cabot SS - Install	Autotransformer			Armstro	ang			Farmers Valle	y Capacitor	
11	"Yes' if a project under PJM OATT Schedule 12, otherwise "No"	Yes				Yes				Yes				Yes			
12	"Yes' if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No				No				No				No			
13 14	Input the allowed ROE From line 3 above if "No" on line 12 and From line 7 above	11.70%				NO 11.70%				11.70%				11.70%			
	if "Yes" on line 12	12.7509%				12.7509%				12.7509%				12.7509%			
	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7	12.7509%				12.7509%				12.7509%				12.7509%			
16	Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds.																
	reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	5,103,654				6,688,352				15,694,621				916,070			
17	Annual Depreciation Exp from Attachment!	149,570				149,520				169,357				18,846			
18 19 20	See Calculations for each item below See Calculations for each item below	Return 650,762.54 650,762.54	Depreciation 149,570.04 149,570.04	Reconciliation Amount 28,329.29 28,329.29	Revenue 828,661.86 828,661.86	Return 852,826.15 852,826.15	Depreciation 149,520.00 149,520.00	Reconciliation Amount (52,358.96) (52,358.96)	Revenue 939,987.19 939,987.19	Return 2,001,207.82 2,001,207.82	F Depreciation 169,357.41 169,357.41	Reconciliation Amount 268,849.83 268,849.83	Revenue 2,439,415.05 2,439,415.05	Return 116,807.30 116,807.30	Depreciation 18,845.60 18,845.60	Reconciliation Amount 19,751.07 19,751.07	Revenue 155,403.97 155,403.97

1 2 3 4 5 6 7 8 9																			
			PJM Upgrade I	ID: 60564			PJM Upgra	de ID: b1803			PJI	M Upgrade ID: b1	1243			PJM Upgrad	ie ID: b0674, b1	023, b1023.3	
10			Harvey Run Ca	apacitor			Dou	ibs SS				Potter SS					Osage Whiteley		
11 12	"Yes" if a project under PJM OATT Schedule 12, otherwise "No" "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	Yes No				Yes				Yes					Yes				
13 14	Input the allowed ROE From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12	11.70%				11.70%				NO 11.70% 12.7509%					ND 11.70% 12.7509%				
	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds.					12.7509%				12.7509%					12.7509%				
17	reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances. Annual Depreciation Exp from Attachment !	818,367 13,834				4,788,428 89,154				1,953,515 34,408					23,901,686 585,789				
18 19 20	See Calculations for each item below See Calculations for each item below	Return 104,349.31 104,349.31	R Depreciation 13,834.29 13,834.29	econciliation Amount 14,893.45 14,893.45	Revenue 133,077.05 133,077.05	Return 610,568.35 610,568.35	Depreciation 89,154.22 89,154.23		Revenue 567,690.17 567,690.17	Return 249,091 249,091	Depreciation 34,408 34,408	Exp. 0	Reconciliation Amount 151 151	Revenue 283,649.71 283,649.71	Return 3,047,684 3,047,684	Depreciation 585,789 585,789	Pre-Commercial Exp.	Reconciliation amount 318,729 318,729	Revenue 3,952,201.73 3,952,201.73

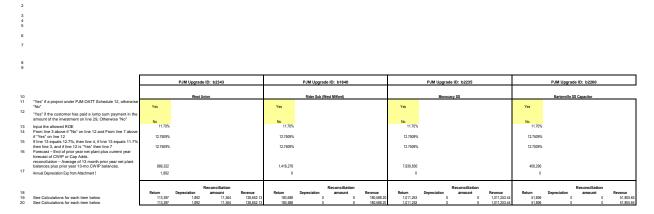
1 2 3 4 5 6 7 8 9																	
			PJM Upgrad	e ID: b1800			PJM Upgrad	e ID: b1800		PJM U	pgrade ID: b243	3.1, b2433.2, b24	3.3		PJM Upgra	de ID: b1153	
10			Meadobr	ook SS			Hunter	stown			Waldo Ri	un SS			Con	emaugh	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes				Yes				Yes				Yes			
12	"Yes" if the customer has paid a lump sum payment in the																
	amount of the investment on line 29, Otherwise "No"	No 11.70%				No 11.70%				No 11.70%				No 11.70%			
	Input the allowed ROE From line 3 above if 'No' on line 12 and From line 7 above																
15	if "Yes" on line 12 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%	12.7509%				12.7509%				12.7509%				12.7509%			
	then line 3, and if line 12 is "Yes" then line 7	12.7509%				12.7509%				12.7509%				12.7509%			
16	Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds.																
	reconciliation - Average of 13 month prior year net plant	59.370.757				43.373.854				52 303 590				26.838.444			
17	balances plus prior year 13-mo CWIP balances. Annual Depreciation Exp from Attachment !	678.530				43,3/3,854 499.627				52,303,590 49,062				26,838,444 183,306			
	Armaal Depretation Exp Iron Assocratent :	678,530				499,027				49,062				163,305			
18 19 20	See Calculations for each item below See Calculations for each item below	Return 7,570,315 7,570,315	Depreciation 678,530 678,530	Reconciliation amount 814,090 814,090	Revenue 9,062,935.16 9,062,935.16	Return 5,530,563 5,530,563	Depreciation 499,627 499,627	Reconciliation amount 506,128 506,128	Revenue 6,536,318.99 6,536,318.99	Return 6,669,186 6,669,186	Depreciation 49,062 49,062	Reconciliation amount 57,906 57,906	Revenue 6,776,153.63 6,776,153.63	Return 3,422,147 3,422,147	Depreciation 183,306 183,305	Reconciliation amount (66,115) (66,115)	Revenue 3,539,337.95 3,539,337.95

1 2 3 4 5 6 7 8 9																	
			PJM Upgrad	e ID: b1967			PJM Upgrade II	D: b1609, b1769			PJM Upgrade	ID: b1945			PJM Upgra	de ID: b1610	
10			Blairsvi	lie SS			Four M	ile Jct			Johnstown SS	(2nd xfmr)			Yeag	ertown	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes				Yes				Yes				Yes			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29. Otherwise "No"																
	Input the allowed ROE	No 11.70%				No 11.70%				No 11.70%				No 11.70%			
	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12	12.7509%				12.7509%				12.7509%				12.7509%			
	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7	12.7509%				12.7509%				12.7509%				12.7509%			
16	Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds.																
	reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	3.283.059				9.372.644				4.878.560				554.933			
17	Annual Depreciation Exp from Attachment !	37,506				8,484				50,823				0			
18 19 20	See Calculations for each item below See Calculations for each item below	Return 418,620 418,620	F Depreciation 37,506 37,506	teconciliation amount 15,814 15,814	Revenue 471,939.69 471,939.69	Return 1,195,098 1,195,098	Depreciation 8,484 8,484	Reconciliation amount (9,148) (9,148)	Revenue 1,194,434.39 1,194,434.39	Return 622,061 622,061	Depreciation 50,823 50,823	Reconciliation amount 70,876 70,876	Revenue 743,759.89 743,759.89	Return 70,759 70,759	Depreciation 0 0	Reconciliation amount (28,951) (28,951)	Revenue 41,808.10 41,808.10



8 9						
		PJM Upgrade ID: b1964	PJM Upgrade ID: b1672	PJM Upgrade ID: b1998	PJM Upgrade ID: b1999, b2002	PJM Upgrade ID: b2342
10		Moshannon	Carbon Center	Shawville	Northwood	Shuman Hill Sub
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"		Yes	Yes	Yes	Yes
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No	No	No	No	No
13 14	Input the allowed ROE From line 3 above if "No" on line 12 and From line 7 above	11.70%	11.70%	11.70%	11.70%	11.70%
15	if "Yes" on line 12 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%	12.7509%	12.7509%	12.7509%	12.7509%	12.7509%
16	forecast of CWIP or Cap Adds.	12.7509%	12.7509%	12.7509%	12.7509%	12.7509%
17	reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	5,624,515	441,776	1,063,321	0	5,334
17	Annual Depreciation Exp from Attachment I	4,926	4,841	0	0	15
18		Reconciliation Return Depreciation amount Reve		Reconciliation Return Depreciation amount Revenue	Reconciliation Return Depreciation amount Revenue	Reconciliation Return Depreciation amount Revenue
19 20	See Calculations for each item below See Calculations for each item below	717,177 4,926 63,804 77 717,177 4,926 63,804 77	15,906.53 56,330 4,841 19,127 80,299.01 15,906.53 56,330 4,841 19,127 80,299.01	136,583 0 (29,659) 105,924.02 135,583 0 (29,659) 105,924.02		0 680 15 (83,930) (83,235.55) 0 680 15 (83,930) (83,235.55)

8 9						
		PJM Upgrade ID: b1770	PJM Upgrade ID: b2148	PJM Upgrade ID: b0556	PJM Upgrade ID: b1023.1	PJM Upgrade ID: b1941
10		Buffalo Road	Pleasureville Capacitor	Grover SS Capacitor	502 Junction Substation	Handsome Lake - Homer City
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"		Yes	Yes	Yes	Yes
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No	No	No	No	No
13 14	Input the allowed ROE From line 3 above if "No" on line 12 and From line 7 above	11.70%	11.70%	11.70%	11.70%	11.70%
15	if "Yes" on line 12 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7	12.7509%	12.7509%	12.7509%	12.7509%	12.7509%
16	Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds.	12.7003/6	12.1003/6	12,100978	12.1009/8	12.7909.8
	reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	432,868	0	304,117	9,862,973	12,856,860
	Annual Depreciation Exp from Attachment !	1,138	0	0	124,069	178,471
18		Reconciliation Return Depreciation amount Revenue	Reconciliation Return Depreciation amount Revenue	Reconciliation Return Depreciation amount Revenue	Reconciliation Return Depreciation amount Revenue	Reconciliation Return Deprecistion amount Revenue
19 20	See Calculations for each item below See Calculations for each item below	55,195 1,138 1,820 58,152.1 55,195 1,138 1,820 58,152.1	9 0 0 (106,337) (106,337.00) 9 0 0 (106,337) (106,337.00)	38,778 0 0 38,777.65 38,778 0 0 38,777.65	1,257,619 124,069 1,495,653 2,877,341.30 1,257,619 124,069 1,495,653 2,877,341.30	1,639,367 178,471 1,039,267 2,857,104.77 1,639,367 178,471 1,039,267 2,857,104.77



8 9						
		PJM Upgrade ID: b1802	PJM Upgrade ID: b0555	PJM Upgrade ID: b1943	PJM Upgrade ID: b0376	PJM Upgrade ID: b2364 & b2364.1
10		Mainsburg SS	Johnstown Sub Capacitor	Claysburg Ring Bus	Conemaugh Capacitor	Squab Hollow SS
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes	Yes	Yes	Yes	Yes
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No	No	No	No	No
13 14	Input the allowed ROE From line 3 above if "No" on line 12 and From line 7 above	11.70%	11.70%	11.70%	11.70%	11.70%
15	if "Yes" on line 12 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%	12.7509%	12.7509%	12.7509%	12.7509%	12.7509%
16	then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds.	12.7509%	12.7509%	12.7509%	12.7509%	12.7509%
	reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	11,885,843	424,729	1,564,123	1,460,269	7,914,219
17	Annual Depreciation Exp from Attachment !	0	0	0	0	0
18		Reconciliation Return Depreciation amount Revenue	Reconciliation Return Depreciation amount Revenue	Reconciliation Return Depreciation amount Revenue	Reconciliation Return Depreciation amount Revenue	Reconciliation Return Depreciation amount Revenue
19 20	See Calculations for each item below See Calculations for each item below	1,515,528 0 0 1,515,528,27 1,515,528 0 0 1,515,528,27	54,157 0 0 54,156.81 54,157 0 0 54,156.81	199,440 0 0 199,440.01 199,440 0 0 199,440.01	186,196 0 0 186,197.63 186,198 0 0 186,197.63	1,009,135 0 0 1,009,135.41 1,009,135 0 0 1,009,135.41

8 9 PJM Upgrade ID: b2362 PJM Upgrade ID: b2156 PJM Upgrade ID: b2546 PJM Upgrade ID: bxxx 
 10
 Yes? If a project under PJM QATT Schedule 12, otherwise Yes?

 11
 Yes?
 The customer has paid a lump sum payment in the rescurst of the interstment on Ina 28, Otherwise "No?

 12
 Yes?
 Schedule 20, Otherwise "No?

 14
 From Ine 3 above if No? on Ine 12 and From Ine 7 above if Yes?
 The ine schedule 20, Otherwise "No?

 15
 If Ine 13 apuse if No? on Ine 12 and From Ine 7
 The ine on Ine 72, Provide a Line is a low of it. The ine no?

 16
 From Ine 2. and of payment prior plant plant current years forecast of CVIP for Oga Adds. babances plant plant plant plant current years forecast of CVIP in Ora Adds.

 17
 Annual Deprecision Exp from Attachment I.
 Squab Hollow SVC Shingletown Capacitor Nyswaner Yes Yes Yes No 11.70% No 11.70% No 11.70% 12.7509% 12.7509% 12.7509% 12,7509% 12.7509% 12,7509% 18,901,857 218,077 443,047 0 0 0 
 Reconciliation amount
 Revenue

 0
 0
 27,806.80

 0
 27,806.80
 27,806.80

 Reconciliation amount
 Revenue

 0
 2,410,159.75 2,410,159.75
 Reconciliation Return Depreciation amount Revenue 56.493 0 0 56.492.58 
 Reconciliation

 Return
 Depreciation
 Amount
 Revenue

 0.00
 0.00
 0.00
 0.00

 0.00
 0.00
 0.00
 0.00
 18 19 See Calculations for each item below 20 See Calculations for each item below Return Depreciation 27,807 Total 221,715,192.34 230,942,065.88 \$9,226,873.54 Ax A Line 148 Return Depreciation 2,410,160 Incentive Charged Revenue Credit 221,715,192.34 0 230,942,065.88 2,410,160 2,410,159 56,493 56,492.58 27,807

For Plant in Service "Pre-Commercial Exp' is equal to the amount of pre-commer Revenue is equal to the "Return' ("Investment" times FCR) "Reconciliation Amount" is created in the reconciliation in A

EXHIBIT NO. TRC-203 ATTACHMENT H-18A Page 44 of 48

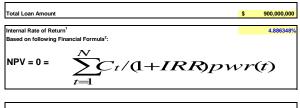
## Template for Annual Information Filings with Formula Rate Debt Cost Disclosure and True-Up Attachment 8, page 1, Table 1 and 2 Template for Annual Information Filings with Formula Rate Debt Cost Disclosure and True-Up

CALCULATION OF COST OF DEBT											
YEAR ENDED 12/31/2014											
	(a)	(b)	(c)	(d)	(e)	m	(g)	(h)	(0	Ø	
			ORIGINAL	Net Proceeds	Net Amount Outstanding	Months Outstanding	Average Net Outstanding in Year*	Weighted Outstanding	Effective Cost Rate	Weighted Debt Cost at t = N	
t=N Long Term Debt (12/31/2015 First Mortgage Bonds:	Issue Date	Maturity Date	ISSUANCE	At Issuance	at t=N	at t=N	<u>z</u> *	Ratios	(Tables 2 and 3)	(h) * (i)	
3.85%, Senior Unsecured Notes	12/11/2014	6/1/2025	\$ 550,000,000	\$ 545,707,344	\$ 546,138,841	12	\$ 546,138,841	100.00%	3.94%	3.94%	
Total			\$ 550,000,000		\$ 546,138,841		\$ 546,138,841	100.000%		3.94%	••
t = time The ourrent portion of long term debt is included in The outstanding amount (column (e)) for debt retin	ed during the year is the outstanding amount	at the last month it was outstanding.									
<ul> <li>z = Average of monthly balances for months ou Interim (individual deperture) debt cost calculation</li> </ul>	standing during the year (averge of the bala s shall be taken to four decimals in nerventa	nces for the 12 months of the year, with zero in months that ges (7.2300%, 5.2582%); Final Total Weighted Average Di	t the issuance is not outstanding in a month.). abt Cost for the Formula Rate shall be rounded	to two decimals of a percent (7.03%).							

TABLE 2: Effective Cost Rates For Traditional Front-Loaded Debt Issuance	es:										
YEAR ENDED 12/31/2015											
(aa)	(bb)	(cc)	(dd) 1 (Discount)	4 (ee)	(ff) Loss/Gain on	(gg) Less Related	(hh)	(ii) Net	(II)	(kk)	(II) Effective Cost Rate*
Issue Long Term Debt IsAffiliate Date	Maturity Date	Amount Issued	Premium at Issuance	Issuance Expense	Reacquired Debt	ADIT (Attachment 1)	Net Proceeds	Proceeds Ratio	Coupon Rate	Annual Interest	(Yield to Maturity at Issuance, t = 0)
(1) 3.85%, Serior Unsecure No 12/11/2014	6/1/2025	\$ 550,000,000	\$ (418,000)	\$ 3,874,656	-	200X	\$ 545,707,344	99.2195	0.03850	\$ 21,175,000	3.94%
TOTALS * YTM at issuence calculated from an acceptable bond table or from YTM = Internal Rate of Return (RR) cc Effective Ccc/R and of Individual Deberture (YTM at Issuence): the I=0 Caaritive C_equals Net Proceeds o		\$ 550,000,000	(418,000)	\$ 3,874,656		2000	\$ 545,707,344			\$ 21,175,000	

#### Attachment 9 - Financing Costs for Long Term Debt using the Internal Rate of Return Methodology

TrALCo anticipates its financing will be a 7 year loan, where by TrALCo pays Origination Fees of \$5.2 million and a Commitments Fee of 0.3% on the undrawn principle. Consistent with GAAP, TrALCo will amortize the Origination Fees and Commitments Fees using the standard Internal Rate of Return formula below. Each year, TrALCo will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total Ioan amount on this attachment.



Origination Fees		
Origination Fees		7,780,954
Addition Origination Fees		15,125
Total Issuance Expense		7.796.079
Total Issuance Expense		1,190,019
	New Borrowing	Old Borrowing
Revolving Credit Commitment Fee	0.005	0.0050

 Revolving Credit Commitment Fee
 0.005
 0.0050

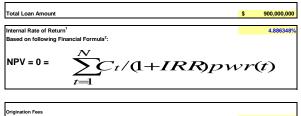
 Revolving Credit Commitment Fee
 0.0037
 After borrowing is at the midpoint (\$275,000)

	200	8 2008	3 2008	2008	2009	2010	2011	2012	2013	2014	2015
LIBOR Rate	0.0000	% 0.0000%	6 0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Spread									•		
Interest Rate	6.13	% 3.86%	4.05%	4.34%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%
Bond \$450M Interest Rate	\$ 450,000,000	5				4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Revolver Interest Rate	\$ 350,000,000	Draw 1	DONE			3.249%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 2, 3, 4	DONE			3.247%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 5	DONE			3.251%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 6	DONE - Roll over Draw	I and 4		3.316%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 7	DONE			3.361%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 8	DONE - Roll over Draw 2	, 3 and 5		3.422%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 9	DONE			3.417%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 10	DONE			3.348%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 11	DONE - Roll over Draw 6	and 9		3.498%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 12	DONE - Roll over Draw 1	0		3.418%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 13	DONE - Roll over Draw 7	and 8		3.398%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	) Draw 14	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 15	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 16	DONE - Roll over Draw 1	1		3.289%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 17	DONE			3.248%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 17A	DONE - Roll over Draw 1	2, 14 and 15		3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 18	DONE - Roll over Draw 1	3 and 17		3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 19	DONE				3.283%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 20	DONE - Roll over Draw 1	6			3.304%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 21	DONE - Roll over Draw 1	7A and 19			3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 22	DONE - Roll over Draw 1	8			3.312%	6.21%			
Revolver Interest Rate Revolver Interest Rate	\$ 450,000,000 \$ 450,000,000		DONE DONE Roll over Draw 20				3.222%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 25	DONE Roll over Draw 21	, 22 and 23			3.174%	6.21%			
Revolver Interest Rate	\$ 450,000,000		DONE Roll over Draw 25				3.169%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 27	DONE - Pay off Draw 26				3.196%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 28	DONE				1.936%	6.21%			

				GL '224100		GL '820204	GL '181100/654106	GL '820202			
(A)	(B)	( C)	(D)	(E)		(F)	(G)	(H)	(I)		
Year		Capital Expenditures	Principle Drawn In Quarter (\$000's)	Principle Drawn To Date	Outstanding Debt Balance	Interest Expense	Origination Fees	Commitment	Net Cash Flows (D-F-G-H)	Interest at effective rate	Amortization of origination fees and commitment fees
2008											
12/24/2007	Q4	68,183,000	10,000,000	10.000.000	10.000.000		734,955,02		9,265,045		
01/31/2008	Q1	00,100,000	10,000,000	10,000,000	9,265,045		31,013.00		(31,013)	46,132	46,132
02/4/2008	Q1			10.000.000	9,280,164		69.578.45		(69,578)	4,853	4,853
02/6/2008	Q1			10.000.000	9,215,438		137.50		(138)	2,409	2,409
02/29/2008	Q1			10,000,000	9,217,710		2.960.00		(2,960)	27,752	27,752
03/5/2008	Q1			10,000,000	9,242,502		125,384.16		(125,384)	6,042	6.042
3/24/2008	Q1	25,543,000		10,000,000	9,123,160	155,047.57			(155,048)	22,684	(132,363)
03/31/2008	Q1			10,000,000	8,990,797		17,011.00		(17,011)	8,230	8,230
04/30/2008	Q2			10,000,000	8,982,016		197,269.56		(197,270)	35,289	35,289
05/19/2008	Q2			10,000,000	8,820,035		109,824.88		(109,825)	21,931	21,931
6/23/2008	Q2	20,509,000		10,000,000	8,732,141	97,477.43			(97,477)	40,038	(57,439)
06/26/2008	Q2			10,000,000	8,674,702		43,098.82		(43,099)	3,402	3,402
06/30/2008	Q2			10,000,000	8,635,005		13,267.50		(13,268)	4,516	4,516
08/8/2008	Q3			10,000,000	8,626,253		1,577.79		(1,578)	44,084	44,084
08/13/2008	Q3			10,000,000	8,668,760		62,776.98		(62,777)	5,667	5,667
8/15/2008	Q3		55,000,000	65,000,000	8,611,650	59,689.48	7,780,953.85		47,159,357	2,251	(57,438)
8/20/2008	Q3			65,000,000	55,773,258		530.00		(530)	36,461	36,461
8/25/2008	Q3			65,000,000	55,809,189		15,125.00		(15,125)	36,485	36,485
9/3/2008	Q3			65,000,000	55,830,549		82,654.66		(82,655)	65,714	65,714
9/8/2008	Q3			65,000,000	55,813,609		1,957.50		(1,958)	36,487	36,487
9/11/2008	Q3			65,000,000	55,848,138		41,845.84		(41,846)	21,903	21,903
9/15/2008	Q3		(20,000,000)	45,000,000	55,828,196	243,199.31			(20,243,199)	29,196	(214,004)
9/25/2008	Q3			45,000,000	35,614,192		7,525.25		(7,525)	46,580	46,580
9/29/2008	Q3			45,000,000	35,653,247		98,058.08		(98,058)	18,645	18,645
9/30/2008	Q3	24,995,000		45,000,000	35,573,834		18,136.90	235,520.83	(253,658)	4,650	4,650
10/2/2008	Q4		20,000,000	65,000,000	35,324,826			78,506.96	19,921,493	9,235	9,235
10/17/2008	Q4			65,000,000	55,255,554		2,030.03		(2,030)	108,439	108,439

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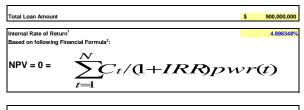
 Revolving Credit Commitment Fee
 0.005
 0.0050

 Revolving Credit Commitment Fee
 0.0037
 After borrowing is at the midpoint (\$275,000)

_									,			
	10/29/2008	Q4			65,000,000	55,361,963		266.90		(267)	86,901	86,901
	11/19/2008	Q4			65,000,000	55,448,597		96,048.71		(96,049)	152,404	152,404
	11/21/2008	Q4			65,000,000	55,504,952		730.00		(730)	14,511	14,511
	12/15/2008	Q4		25,000,000	90,000,000	55,518,734	718,999.31			24,281,001	174,431	(544,569)
(1)	1/6/2009	Q1	42,068,000	-	90,000,000	79,974,165	-		618,333.53	(618,334)	230,297	230,297
	2/17/2009	Q1		30,000,000	120,000,000	79,586,128	· · · · · ·		-	30,000,000	438,097	438,097
	3/16/2009	Q1	75,475,000	40,000,000	160,000,000	110,024,225	933,987.50			39,066,013	388,964	(545,023)
	3/25/2009 4/8/2009	Q1			160,000,000	149,479,202			1,100,000.00	(1,100,000) (549,167)	175,942 272,085	175,942
		Q2		-	160,000,000	148,555,144			549,166.67			272,085
	5/15/2009	Q2		50,000,000	210,000,000	148,278,062				50,000,000	718,820	718,820
	6/16/2009	Q2		40,000,000	250,000,000	198,996,882	1,405,039.11			38,594,961	834,057	(570,982)
	6/30/2009	Q2			250,000,000	238,425,899				-	436,686	436,686
	7/31/2009	Q3		-	250,000,000	238,862,586			453,194.44	(453,194)	969,797	969,797
	8/3/2009	Q3		30,000,000	280,000,000	239,379,188				30,000,000	93,882	93,882
	9/4/2009	Q3		50,000,000	330,000,000	269,473,071	4 500 000 44			50,000,000	1,129,444	1,129,444
	9/16/2009	Q3		-	330,000,000	320,602,515	1,596,826.11			(1,596,826)	503,245	(1,093,581)
	10/5/2009	Q4		45,000,000	375,000,000	319,508,934	207,916.06		004 050 00	44,792,084	794,450	586,534
	10/16/2009	Q4 Q4		30.000.000	375,000,000	365,095,468			321,250.00	(321,250)	525,294	525,294
	11/5/2009				405,000,000	365,299,512				30,000,000	956,176	956,176
	12/4/2009 12/16/2009	Q4 Q4	73,715,000	50,000,000	455,000,000 455,000,000	396,255,688 447,760,519	1,374,479.16			50,000,000 (1,374,479)	1,504,831 702,843	1,504,831 (671,636)
		Q1	73,715,000	-			1,374,479.16		138,489,58			
	1/4/2010 1/5/2010	Q1		20,000,000	455,000,000	447,088,883	892,331.11		130,409.30	(138,490) 29,107,669	1,111,675 58,568	1,111,675 (833,764)
	1/15/2010	Q1		30,000,000	485,000,000 485,000,000	448,062,068 477,228,304	440,625.00			(440,625)	58,568	(833,764) 183,542
	1/25/2010	Q1		(485,000,000)	400,000,000	477,411,847	423,000.00		18,489.58	(440,625) (485,441,490)	624,167	201,407
	1/25/2010	Q1		450,000,000	450,000,000	(7,405,236)	423,000.00	4,533,000.00	10,409.38	(485,441,490) 445,467,000	024,407	201,407
	1/25/2010	Q1		45,000,000	495,000,000	438,061,764		5,852,578.67		39,147,421	-	-
	1/27/2010	Q1		40,000,000	495,000,000	477,209,186		6,979.59		(6,980)	124,763	124,763
	2/3/2010	Q1			495,000,000	477,326,969		58,000.00		(58,000)	436,922	436,922
	2/3/2010	Q1			495,000,000	477,705,891		5,500.00		(5,500)	-	-
	2/5/2010	Q1			495,000,000	477,700,391		82,116.73	2,934.74	(85,051)	124,892	124,892
	2/12/2010	Q1		20,000,000	515,000,000	477,740,231				20,000,000	437,300	437,300
	2/24/2010	Q1			515,000,000	498,177,531		23,770.00		(23,770)	781,982	781,982
	3/10/2010	Q1		30,000,000	545,000,000	498,935,743		90,000.00		29,910,000	913,821	913,821
	3/17/2010	Q1		-	545,000,000	529,759,564		195,720.20		(195,720)	484,916	484,916
	3/26/2010	Q1		20,000,000	565,000,000	530,048,759		17,821.04		19,982,179	623,885	623,885
	4/1/2010	Q2			565,000,000	550,654,823			255,416.67	(255,417)	432,008	432,008
	4/5/2010	Q2			565,000,000	550,831,415		123,660.90		(123,661)	288,060	288,060
	4/7/2010	Q2			565,000,000	550,995,814		201,250.00		(201,250)	144,054	144,054
	4/8/2010	Q2			565,000,000	550,938,618		224,587.75		(224,588)	72,015	72,015
	4/12/2010	Q1		30,000,000	595,000,000	550,786,045				30,000,000	288,036	288,036
	4/14/2010	Q2			595,000,000	581,074,082		194,134.74		(194,135)	151,918	151,918
	4/21/2010	Q2			595,000,000	581,031,865		18,977.41		(18,977)	531,848	531,848
	4/26/2010	Q2		(65,000,000)	530,000,000	581,544,735	369,573.75			(65,369,574)	380,177	10,603
	4/26/2010	Q2		65,000,000	595,000,000	516,555,339	55,920.56			64,944,079	-	(55,921)
	4/28/2010	Q2			595,000,000	581,499,418	-	2,300.79		(2,301)	152,029	152,029
	4/30/2010	Q2			595,000,000	581,649,147		2,156.70		(2,157)	152,068	152,068
	5/7/2010	Q2		30,000,000	625,000,000	581,799,058				30,000,000	532,550	532,550
	5/12/2010	Q2		(80,000,000)	545,000,000	612,331,608				(80,000,000)	400,304	400,304
	5/12/2010	Q2		80,000,000	625,000,000	532,731,912	160,694.44			79,839,306	-	(160,694)
	5/12/2010	Q2			625,000,000	612,571,218	81,275.00			(81,275)	-	(81,275)
	5/12/2010	Q2			625,000,000	612,489,943	170,100.00			(170,100)	-	(170,100)
	5/20/2010	Q2			625,000,000	612,319,843		182,500.00		(182,500)	640,599	640,599
	5/26/2010	Q2		20,000,000	645,000,000	612,777,942				20,000,000	480,746	480,746
	6/14/2010	Q2			645,000,000	633,258,687		150,071.58		(150,072)	1,574,581	1,574,581
	7/1/2010	Q3			645,000,000	634,683,197			230,764	(230,764)	1,411,820	1,411,820
	7/2/2010	Q3			645,000,000	635,864,253		1,168.50	-	(1,169)	83,116	83,116
	7/7/2010	Q3		35,000,000	680,000,000	635,946,200				35,000,000	415,741	415,741
	7/15/2010	Q3			680,000,000	671,361,942	8,500,000.00			(8,500,000)	702,368	(7,797,632)
	7/26/2010	Q3		(65,000,000)	615,000,000	663,564,309				(65,000,000)	954,726	954,726
	7/26/2010	Q3		(20,000,000)	595,000,000	599,519,036				(20,000,000)	-	-
	7/26/2010 7/26/2010	Q3 Q3		115,000,000	710,000,000	579,519,036	115,798.33			115,000,000	-	- (115,798)
	7/26/2010	Q3 Q2			710,000,000 710,000,000	694,519,036 694,403,237	115,798.33 544,837.22			(115,798) (544,837)	-	(115,798) (544,837)
	8/9/2010	Q2 Q3		(35,000,000)	675,000,000	693,858,400			-	(35,107,415)	1,270,829	(544,837) 1,163,414
	8/9/2010	Q3		35,000,000	710,000,000	660,021,814	107,415.00			(35,107,415) 35,000,000	1,270,029	1,103,414
	8/12/2010	03		(30,000,000)	680,000,000	695,021,814	271.680.83			(30,271,681)	272,581	900
	8/12/2010	Q3		(80,000,000)	600,000,000	665,022,714	699,608.89			(80,699,609)	212,001	(699,609)
	8/12/2010	Q3		110,000,000	710,000,000	584,323,106				110,000,000		(000,000)
	8/30/2010	Q3			710,000,000	694,323,106		407,816.09		(407,816)	1,635,445	1,635,445
	9/7/2010	Q3		30,000,000	740,000,000	695,550,735		,0.000		30,000,000	727,674	727,674
	9/26/2010	Q3		-	740,000,000	726,278,408				-	1,805,872	1,805,872
	10/1/2010	Q4			740,000,000	728,084,280			162,778	(162,778)	475,975	475,975
	10/8/2010	Q4		30,000,000	770,000,000	728,397,478			,	30,000,000	666,739	666,739
	10/26/2010	Q4		(115,000,000)	655,000,000	759,064,217	1,028,023.33			(116,028,023)	1,787,940	759,916
	10/26/2010	Q4		115,000,000	770,000,000	644,824,133	-			115,000,000		-
	11/5/2010	Q4		30,000,000	800,000,000	759,824,133				30,000,000	993,774	993,774
	11/9/2010	Q4		(35,000,000)	765,000,000	790,817,908	305,721.11			(35,305,721)	413,562	107,841
	11/9/2010	Q4		(30,000,000)	735,000,000	755,925,749	171,937.50			(30,171,938)		(171,938)
	11/9/2010	Q4		(30,000,000)	705,000,000	725,753,811	86,853.33			(30,086,853)	-	(86,853)
	11/9/2010	Q4		95.000.000	800,000,000	695,666,958				95,000,000	-	(22,000)
	11/12/2010	Q4 Q4		(110,000,000)	690,000,000	790,666,958	955.215.56			(110,955,216)	310,092	(645,123)
	11/12/2010	Q4		(30,000,000)	660,000,000	680,021,835	18,946.67			(30,018,947)		(18,947)
	11/12/2010	Q4		140,000,000	800,000,000	650,002,888	5.83			139,999,994	-	(10,017)
	12/6/2010	Q4 Q4		20,000,000	820,000,000	790,002,882	0.00			20,000,000	2,482,059	2,482,059
	12/23/2010	Q4		.,,	820,000,000	812,484,941		8.281.46		(8,281)	1,807,331	1,807,331
								0,2011.0		(-,=01)	.,,	.,,

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TrALCo anticipates its financing will be a 7 year loan, where by TrALCo pays Origination Fees of \$5.2 million and a Commitments Fee of 0.3% on the undrawn principle. Consistent with GAAP, TrALCo will amortize the Origination Fees and Commitments Fees using the standard Internal Rate of Return formula below. Each year, TrALCo will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total Ioan amount on this attachment.



Origination Fees		
Origination Fees		7,780,954
Addition Origination Fees		15,125
Total Issuance Expense	_	7,796,079
	New Borrowing	Old Borrowing
Revolving Credit Commitment Fee	0.005	0.0050

 Revolving Credit Commitment Fee
 0.005
 0.0050

 Revolving Credit Commitment Fee
 0.0037
 After borrowing is at the midpoint (\$275,000)

1/3/2011	Q1		820,000,000	814,283,991			140,277.78	(140,278)	1,171,579	1,171,579
1/18/2011	Q1	-	820,000,000	815,315,292	9,000,000			(9,000,000)	1,600,050	(7,399,950)
1/26/2011	Q1	(115,000,000)	705,000,000	807,915,342	966,600.56			(115,966,601)	845,228	(121,373)
1/26/2011	Q1	115,000,000	820,000,000	692,793,969				115,000,000	-	-
2/9/2011	Q1	(20,000,000)	800,000,000	807,793,969	118,552.78			(20,118,553)	1,479,507	1,360,954
2/9/2011	Q1	(95,000,000)	705,000,000	789,154,923	797,767.78			(95,797,768)	-	(797,768)
2/9/2011	Q1	115,000,000	820,000,000	693,357,156				115,000,000	-	
2/14/2011	Q1	(140,000,000)	680,000,000	808,357,156	1,201,215.56			(141,201,216)	528,453	(672,763)
2/14/2011	Q1	140,000,000	820,000,000	667,684,393				140,000,000	-	-
2/16/2011	Q1		820,000,000	807,684,393		3,098.63		(3,099)	211,164	211,164
4/1/2011	Q2	-	820,000,000	807,892,458			97,777.78	(97,778)	4,659,577	4,659,577
4/14/2011	Q2	10,000,000	830,000,000	812,454,257			-	10,000,000	1,381,663	1,381,663
4/26/2011	Q2	(115,000,000)	715,000,000	823,835,920	949,900.00			(115,949,900)	1,293,164	343,264
4/26/2011	Q2	115,000,000	830,000,000	709,179,184	-			115,000,000	-	-
5/9/2011	Q2	(115,000,000)	715,000,000	824,179,184	941,620.00			(115,941,620)	1,401,603	459,983
5/9/2011	Q2	(140,000,000)	575,000,000	709,639,166	1,081,920.00			(141,081,920)	-	(1,081,920)
5/9/2011	Q2	(10,000,000)	565,000,000	568,557,246	22,375.00			(10,022,375)	-	(22,375)
5/9/2011	Q2	235,000,000	800,000,000	558,534,871	-			235,000,000	-	-
5/16/2011	Q2	(235,000,000)	565,000,000	793,534,871	145,034.17			(235,145,034)	726,363	581,329
5/16/2011	Q2	235,000,000	800,000,000	559,116,200	-			235,000,000	-	-
5/23/2011	Q2	(235,000,000)	565,000,000	794,116,200	144,805.69			(235,144,806)	726,895	582,089
5/23/2011	Q2	50,000,000	615,000,000	559,698,289				50,000,000	-	-
5/26/2011	Q2	(115,000,000)	500,000,000	609,698,289	307,912.50	233,657		(115,541,569)	239,118	(68,795)
6/23/2011	Q2	(50,000,000)	450,000,000	494,395,838	88,994.45		-	(50,088,994)	1,812,670	1,723,675
6/23/2011	Q2	20,000,000	470,000,000	446,119,513	-		-	20,000,000	-	-
7/6/2011	Q3		470,000,000	466,119,513			171,736.11	(171,736)	792,685	792,685
7/15/2011	Q3		470,000,000	466,740,462	9,000,000			(9,000,000)	549,369	(8,450,631)
7/25/2011	Q3	(20,000,000)	450,000,000	458,289,831	34,417.78		-	(20,034,418)	599,398	564,980
10/18/2011	Q4		450,000,000	438,854,811			290,416.67	(290,417)	4,902,813	4,902,813
1/17/2012	Q1		450,000,000	443,467,207	9,000,000			(9,000,000)	5,306,145	(3,693,855)
3/2/2012	Q1		450,000,000	439,773,352		3,070.00		(3,070)	2,594,240	2,594,240
7/15/2012	Q3		450,000,000	442,364,522	9,000,000			(9,000,000)	7,874,847	(1,125,153)
1/15/2013	Q1		450,000,000	441,239,369	9,000,000			(9,000,000)	10,740,283	1,740,283
7/15/2013	Q3		450,000,000	442,979,652	9,000,000			(9,000,000)	10,604,752	1,604,752
1/15/2014	Q1		450,000,000	444,584,404	9,000,000			(9,000,000)	10,821,705	1,821,705
7/15/2014	Q3		450,000,000	446,406,108	9,000,000			(9,000,000)	10,686,780	1,686,780
1/15/2015	Q1	(450,000,000)	-	448,092,888	9,000,000			(459,000,000)	10,907,105	1,907,105
									-	-
1										
1										
1										
1										

Commitment fees for 4th quarter 2008

## **ATTACHMENT 3**

Accounting of Transfers Between CWIP and Plant In Service

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service	
			TrAIL Projects			
			502 Junction to Territorial Line			
13418596	478437863	35500	Line Construction 1	(96,684.51)	January 1, 2014	
	478437863	35500	Line Construction 1	(134,420.59)	February 1, 2014	
	478437863	35500	Line Construction 1	1,665.65	March 1, 2014	
	478437863	35500	Line Construction 1	1,216.27	April 1, 2014	
	478437863	35500	Line Construction 1	2,043.59	June 1, 2014	
	478437863	35500	Line Construction 1	271,339.83	July 1, 2014	
	478437863	35500	Line Construction 1	1,996.02	August 1, 2014	
	478437863	35500	Line Construction 1	641.58	September 1, 2014	
	478437863	35500	Line Construction 1	1,817.97	October 1, 2014	
	478437863	35500	Line Construction 1	(39,257.49)	November 1, 2014	
	478437863	35500	Line Construction 1	431.21	December 1, 2014	
			Total	10,789.53		
13412255	478229242	35500	Line Construction 2	(181,704.32)	January 1, 2014	
	478229242	35500	Line Construction 2	432,090.14	February 1, 2014	
	478229242	35500	Line Construction 2	33,043.98	March 1, 2014	
	478229242	35500	Line Construction 2	10,356.57	April 1, 2014	
	478229242	35500	Line Construction 2	18,830.96	May 1, 2014	
	478229242	35500	Line Construction 2	1,462.93	June 1, 2014	
	478229242	35500	Line Construction 2	418,181.74	July 1, 2014	
	478229242	35500	Line Construction 2	176.41	August 1, 2014	
	478229242	35500	Line Construction 2	4,949.53	September 1, 2014	
	478229242	35500	Line Construction 2	45,455.10	October 1, 2014	
	478229242	35500	Line Construction 2	(9,640.55)	November 1, 2014	
	478229242	35500	Line Construction 2	4,769.52	December 1, 2014	
			Total	777,972.01		
13419997	478541318	35500	Line Construction 3	(45,286.16)	January 1, 2014	
	478541318	35500	Line Construction 3	3,196.50	March 1, 2014	
	478541318	35500	Line Construction 3	(1,441,336.00)	May 1, 2014	
	478541318	35500	Line Construction 3	1,441,336.00	October 1, 2014	
			Total	(42,089.66)		

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service	
			TrAIL Projects			
13418659	478437918 478437918 478437918	35500 35500 35500	Line Construction 5 Line Construction 5 Line Construction 5 Total	(5,531.79) 71,110.43 <u>(11,378.14)</u> 54,200.50	January 1, 2014 July 1, 2014 November 1, 2014	
13418878	478439181 478439181	35500 35500	Line Construction 13 Line Construction 13 Total	3,747.37 <u>(603.16)</u> 3,144.21	July 1, 2014 November 1, 2014	
13418900	478439187 478439187	35500 35500	Line Construction 14 Line Construction 14 Total	4,550.37 <u>(732.42)</u> 3,817.95	July 1, 2014 November 1, 2014	
13418901	478439208 478439208	35500 35500	Line Construction 15 Line Construction 15 Total	3,893.37 <u>(626.67)</u> 3,266.70	July 1, 2014 November 1, 2014	
13416100	478316423 478316423 478316423 478316423	35500 35500 35500 35500	Line Construction 16 Line Construction 16 Line Construction 16 Line Construction 16 Total	(5,418.36) (100.00) 12,294.75 ( <u>1,912.74)</u> 4,863.65	January 1, 2014 March 1, 2014 July 1, 2014 November 1, 2014	
13419823	478518838 478518838 478518838	35300 35300 35300	SS Construction 4 SS Construction 4 SS Construction 4 Total	283,439.76 24,879.93 <u>(4,004.59)</u> 304,315.10	January 1, 2014 July 1, 2014 November 1, 2014	
13421050	484756194 484756194 484756194 484756194 484756194 484756194	35300 35300 35300 35300 35300 35300	SS Construction 17 SS Construction 17 SS Construction 17 SS Construction 17 SS Construction 17 Total	414.56 (18,256.66) 285.46 73,982.69 <u>(11.693.56)</u> 44,732.49	January 1, 2014 February 1, 2014 April 1, 2014 July 1, 2014 November 1, 2014	
			Total 502 Junction to Territorial Line	1,165,012.48		

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plan in Service
			TrAIL Projects		
			Other Projects		
3395935	477989701	35610	Osage-Whiteley(WP) - 8.5mi new 138k	(25,983.26)	January 1, 2014
	477989701	35610	Osage-Whiteley(WP) - 8.5mi new 138k	16,577.92	February 1, 2014
	477989701	35610	Osage-Whiteley(WP) - 8.5mi new 138k	916.05	March 1, 2014
	477989701	35610	Osage-Whiteley(WP) - 8.5mi new 138k	521.80	April 1, 2014
	477989701	35610	Osage-Whiteley(WP) - 8.5mi new 138k	13.23	August 1, 2014
	477989701	35610	Osage-Whiteley(WP) - 8.5mi new 138k	(8,909.42)	October 1, 2014
	477989701	35610	Osage-Whiteley(WP) - 8.5mi new 138k	0.44	November 1, 2014
	477989701	35610	Osage-Whiteley(WP) - 8.5mi new 138k	<u>0.46</u> (16,862.78)	December 1, 2014
3395937	477989703	35610	Osage-Whiteley(MP) - 5.8-mi new 138	1,967.30	January 1, 2014
0000001	477989703	35610	Osage-Whiteley(MP) - 5.8-mi new 138	4,993.19	April 1, 2014
	477989703	35610	Osage-Whiteley(MP) - 5.8-mi new 138	4,993.19	November 1, 2014
	477989703	35610	Osage-Whiteley(MP) - 5.8-mi new 138	0.44	December 1, 2014
	411303100	33010	Usage Whiteley(Wir) 5.6 hit new 166	6,961.39	December 1, 2014
3411476	478195268	35300	Osage-Whiteley 138kV Line (WV) (b10	(31,244.41)	January 1, 2014
	478195268	35300	Osage-Whiteley 138kV Line (WV) (b10	308.79	February 1, 2014
	478195268	35300	Osage-Whiteley 138kV Line (WV) (b10	432.65	March 1, 2014
	478195268	35300	Osage-Whiteley 138kV Line (WV) (b10	<u>131.22</u> (30,371.75)	December 1, 2014
3420642	478543198	35300	33007026 Whiteley SS: Add Line Term	1,713.06	January 1, 2014
	478543198	35300	33007026 Whiteley SS: Add Line Term	3,175.37	February 1, 2014
	478543198	35300	33007026 Whiteley SS: Add Line Term	(119.29)	August 1, 2014
	478543198	35300	33007026 Whiteley SS: Add Line Term	<u>(1,347.91)</u> 3,421.23	September 1, 2014
3448299	486072630	35300	502 Jct Substation - Install 500/13	2,955.70	January 1, 2014
	486072630	35300	502 Jct Substation - Install 500/13	(129,297.19)	February 1, 2014
	486072630	35300	502 Jct Substation - Install 500/13	45.91	March 1, 2014
	486072630	35300	502 Jct Substation - Install 500/13	3,848.27	April 1, 2014
	486072630	35300	502 Jct Substation - Install 500/13	0.28	September 1, 2014
	486072630	35300	502 Jct Substation - Install 500/13	5.66	October 1, 2014
	486072630	35300	502 Jct Substation - Install 500/13	<u>13.49</u> (122,427.88)	December 1, 2014
3645811	505210064	35300	SN - Grandview: Install a 31.8 MV/AP	962.81	January 1, 2014
5045011	505210064	35300	SN - Grandview: Install a 31.8 MVAR SN - Grandview: Install a 31.8 MVAR	<u>(6,998.48)</u>	April 1, 2014
	303210004	33300		(6,035.67)	April 1, 2014
3419076	478440131	35300	33006884 - Wylie Ridge SS: Install	111,193.75	July 1, 2014
3356601	506387005	35300	Altoona Sub - Install 250 MVAR SVC	34,854,326.69	June 1, 2014
	506387005	35300	Altoona Sub - Install 250 MVAR SVC	(529,827.09)	July 1, 2014
	506387005	35300	Altoona Sub - Install 250 MVAR SVC	48,548.23	August 1, 2014
	506387005	35300	Altoona Sub - Install 250 MVAR SVC	506,414.92	September 1, 2014
	506387005	35300	Altoona Sub - Install 250 MVAR SVC	(16,668.68)	October 1, 2014
	506387005	35300	Altoona Sub - Install 250 MVAR SVC	24,627.76	November 1, 2014
	506387005	35300	Altoona Sub - Install 250 MVAR SVC	<u>13,376.05</u> 34,900,797.88	December 1, 2014
3806707	519318731	35300	Armstrong SS: New 345-138kv Yard	13,153,351.64	June 1, 2014
	519318731	35300	Armstrong SS: New 345-138kv Yard	534,850.50	July 1, 2014
	519318731	35300	Armstrong SS: New 345-138kv Yard	(225,374.66)	August 1, 2014
	519318731	35300	Armstrong SS: New 345-138kv Yard	(5,395,484.71)	September 1, 2014
	519318731	35300	Armstrong SS: New 345-138kv Yard	6,363,337.97	October 1, 2014
	519318731	35300	Armstrong SS: New 345-138kv Yard	2,209,182.44	November 1, 2014
	519318731	35300	Armstrong SS: New 345-138kv Yard	<u>(791,168.29)</u> 15,848,694.89	December 1, 2014
3752323	514900842	35300	Black Oak SVC - Replace Firewalls	21,750.64	May 1, 2014

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service					
	TrAIL Projects									
			-							
13609510	533838718	35300	Blairsville Replace 138/115 kV	1,905,741.74	June 1, 2014					
	533838718	35300	Blairsville Replace 138/115 kV	<u>(26,766.11)</u> 1,878,975.63	July 1, 2014					
13625256	504032903	35300	Buffalo Road 115kV	433,413.49	November 1, 2014					
	504032903	35300	Buffalo Road 115kV	<u>592.35</u> 434,005.84	December 1, 2014					
13123150	511281973	35500	Build 230 kV Line - Conemaugh to Seward	13,636,325.39	September 1, 2014					
	511281973	35500	Build 230 kV Line - Conemaugh to Seward	11,352.44	October 1, 2014					
	511281973	35500	Build 230 kV Line - Conemaugh to Seward	(1,990.68)	November 1, 2014					
	511281973	35500	Build 230 kV Line - Conemaugh to Seward	<u>(4,544.09)</u> 13,641,143.06	December 1, 2014					
3969059	527945981	35300	Carbon Center SS: Install 230 kV	398,202.91	June 1, 2014					
	527945981	35300	Carbon Center SS: Install 230 kV	11,163.37	July 1, 2014					
	527945981	35300	Carbon Center SS: Install 230 kV	(7,605.07)	August 1, 2014					
	527945981	35300	Carbon Center SS: Install 230 kV	14,183.38	September 1, 2014					
	527945981	35300	Carbon Center SS: Install 230 kV	<u>30,145.89</u> 446,090.48	October 1, 2014					
3123835	542480347	35300	Conemaugh - Install 3 Singe Phase	11,646,209.69	September 1, 2014					
	542480347	35300	Conemaugh - Install 3 Singe Phase	(6,634.71)	October 1, 2014					
	542480347	35300	Conemaugh - Install 3 Singe Phase	7,507.22	November 1, 2014					
	542480347	35300	Conemaugh - Install 3 Singe Phase	<u>(2,970.00)</u> 11,644,112.20	December 1, 2014					
3695717	511415980	35300	Doubs SS - Install #2 Cap	610,053.52	May 1, 2014					
	511415980	35300	Doubs SS - Install #2 Cap	239,426.84	June 1, 2014					
	511415980	35300	Doubs SS - Install #2 Cap	15,228.41	July 1, 2014					
	511415980	35300	Doubs SS - Install #2 Cap	(13,613.44)	August 1, 2014					
	511415980	35300	Doubs SS - Install #2 Cap	<u>(1,369.08)</u> 849,726.25	September 1, 2014					
13575877	500926008	35300	Doubs SS - Install #4 Cap	3,303,432.97	January 1, 2014					
	500926008	35300	Doubs SS - Install #4 Cap	(29,103.97)	February 1, 2014					
	500926008	35300	Doubs SS - Install #4 Cap	744,996.81	March 1, 2014					
	500926008	35300	Doubs SS - Install #4 Cap	182.03	April 1, 2014					
	500926008 500926008	35300 35300	Doubs SS - Install #4 Cap Doubs SS - Install #4 Cap	(59.75) 14,515.09	August 1, 2014 September 1, 2014					
	500926008	35300	Doubs SS - Install #4 Cap	<u>14,458.72</u>	October 1, 2014					
				4,048,421.90						
3316638	511281421	35300	Farmers Valley-Add	934,823.26	January 1, 2014					
	511281421	35300	Farmers Valley-Add	85.43	April 1, 2014					
	511281421	35300	Farmers Valley-Add	<u>6.87</u> 934,915.56	May 1, 2014					
3241102	499618586	35300	Four Mile Junction 230/115 kV	9,381,133.14	December 1, 2014					
3632172	504740994	35300	Grand Point Substation - Install	947,426.50	June 1, 2014					
	504740994	35300	Grand Point Substation - Install	(7,104.92)	July 1, 2014					
	504740994	35300	Grand Point Substation - Install	418.26	August 1, 2014					
	504740994 504740994	35300 35300	Grand Point Substation - Install Grand Point Substation - Install	202.92 <u>4.17</u>	November 1, 2014 December 1, 2014					
	00717000 <del>7</del>	00000	erand i onic outstation motali	940,946.93	200011001 1, 2014					
3632180	504741016	35300	Guilford Substation - Install 2nd	818,486.29	June 1, 2014					
	504741016	35300	Guilford Substation - Install 2nd	(7,027.00)	July 1, 2014					
	504741016	35300	Guilford Substation - Install 2nd	2.78	August 1, 2014					
	504741016 504741016	35300 35300	Guilford Substation - Install 2nd Guilford Substation - Install 2nd	17.59 0.94	September 1, 2014 November 1, 2014					
	504741016	35300	Guilford Substation - Install 2nd	<u>3.85</u>	December 1, 2014					

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plan in Service
			TrAIL Projects		
			TAIL Projects		
13744988	514254724	35610	Handsome Lake - Homery City 345kV	10,750,043.07	June 1, 2014
	514254724	35610	Handsome Lake - Homery City 345kV	(474,614.48)	July 1, 2014
	514254724	35610	Handsome Lake - Homery City 345kV	(1,237,212.02)	August 1, 2014
	514254724	35610	Handsome Lake - Homery City 345kV	2,696,398.83	September 1, 2014
	514254724	35610	Handsome Lake - Homery City 345kV	526,598.94	October 1, 2014
	514254724	35610	Handsome Lake - Homery City 345kV	2,160,563.31	November 1, 2014
	514254724	35610	Handsome Lake - Homery City 345kV	<u>(1,386,446.34)</u> 13,035,331.31	December 1, 2014
2404500	544004400	25200		004 007 04	Marsh 4, 0014
13484528	511281432	35300 35300	Harvey Run: Install 21.7	831,937.64	March 1, 2014
	511281432		Harvey Run: Install 21.7	184.60	April 1, 2014
	511281432	35300	Harvey Run: Install 21.7	(14.01)	July 1, 2014
	511281432	35300	Harvey Run: Install 21.7	92.30	August 1, 2014
	511281432	35300	Harvey Run: Install 21.7	<u>0.99</u> 832,201.52	November 1, 2014
13450738	508029758	35300	Hunterstown: 500kV SVC - Install	44,000,635.59	June 1, 2014
	508029758	35300	Hunterstown: 500kV SVC - Install	(199,588.97)	July 1, 2014
	508029758	35300	Hunterstown: 500kV SVC - Install	52,805.86	August 1, 2014
	508029758	35300	Hunterstown: 500kV SVC - Install	32,606.44	September 1, 2014
	508029758	35300	Hunterstown: 500kV SVC - Install	9,560.28	October 1, 2014
	508029758	35300	Hunterstown: 500kV SVC - Install	(3,176,851.33)	November 1, 2014
	508029758	35300	Hunterstown: 500kV SVC - Install	2,677.93	December 1, 2014
				40,721,845.80	
4146125	538009795	35300	Hunterstown: SVC Alstom	43,046.73	June 1, 2014
	538009795	35300	Hunterstown: SVC Alstom	(2,933.46)	July 1, 2014
	538009795	35300	Hunterstown: SVC Alstom	226.91	November 1, 2014
	538009795	35300	Hunterstown: SVC Alstom	<u>1.66</u> 40,341.84	December 1, 2014
13627512	504570748	35300	Johnstown Substation - Install 2nd	1,892,232.60	June 1, 2014
	504570748	35300	Johnstown Substation - Install 2nd	3,220,679.40	July 1, 2014
	504570748	35300	Johnstown Substation - Install 2nd	(234,185.39)	August 1, 2014
	504570748	35300	Johnstown Substation - Install 2nd	950.16	September 1, 2014
	504570748	35300	Johnstown Substation - Install 2nd	18,890.27	October 1, 2014
	504570748	35300	Johnstown Substation - Install 2nd	(1,281.13)	November 1, 2014
	504570748	35300	Johnstown Substation - Install 2nd	<u>2,302.97</u> 4,899,588.88	December 1, 2014
13526185	405200102	35300	Kommor SS: To Vime		November 1, 2014
3520165	495300103 495300103	35300 35300	Kammer SS: T2 Xfmr Kammer SS: T2 Xfmr	28,550.54	,
	495300103	35300	Kammer 55. 12 Amm	<u>66,135.62</u> 94,686.16	December 1, 2014
13584710	501418347	35300	Luxor 138kV - Install 44 Mvar Cap	1,195,820.98	July 1, 2014
	501418347	35300	Luxor 138kV - Install 44 Mvar Cap	192.46	August 1, 2014
	501418347	35300	Luxor 138kV - Install 44 Mvar Cap	3,324.05	September 1, 2014
	501418347	35300	Luxor 138kV - Install 44 Mvar Cap	<u>37.95</u> 1,199,375.44	November 1, 2014
13695951	511416938	35300	Meadowbrook SS - Inst SVC Facilities	9,374,018.37	June 1, 2014
0000301	511416938	35300	Meadowbrook SS - Inst SVC Facilities	258,492.89	July 1, 2014
	511416938	35300	Meadowbrook SS - Inst SVC Facilities	459,882.85	August 1, 2014
	511416938	35300	Meadowbrook SS - Inst SVC Facilities	90,092.05	September 1, 2014
	511416938	35300	Meadowbrook SS - Inst SVC Facilities	(407,169.32)	October 1, 2014
	511416938	35300	Meadowbrook SS - Inst SVC Facilities	737,227.09	November 1, 2014
	511416938	35300	Meadowbrook SS - Inst SVC Facilities	<u>12,293.40</u> 10,524,837.33	December 1, 2014
3448261	486072606	35300	Meadowbrook SS - Install SVC	49.785.861.59	June 1, 2014
3110201	486072606	35300	Meadowbrook SS - Install SVC	(166,116.64)	July 1, 2014
	486072606	35300	Meadowbrook SS - Install SVC	41,765.20	August 1, 2014
	486072606	35300	Meadowbrook SS - Install SVC	63,701.67	September 1, 2014
	486072606	35300	Meadowbrook SS - Install SVC	12,051.66	October 1, 2014
	400012000	00000		12,001.00	JUDDEI 1, 2014
	486072606	35300	Meadowbrook SS - Install SVC	(129,142.81)	November 1, 2014

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
			TrAIL Projects		
				49,524,449.60	
0440047	405040005	25044	Mandautrack CC, Land Durchass for CV/C	400 404 00	lanuari ( . 001.1
13442047	485846085 485846085	35011 35011	Meadowbrook SS - Land Purchase for SVC Meadowbrook SS - Land Purchase for SVC	483,164.66 (6,556.14)	January 1, 2014 February 1, 2014
	485846085	35011	Meadowbrook SS - Land Purchase for SVC	(2,701.07)	March 1, 2014
	485846085	35011	Meadowbrook SS - Land Purchase for SVC	<u>238.77</u>	July 1, 2014
	1000 10000			474,146.22	odiy 1, 2011
3609744	503025824	35300	Moshannon 230 kV	5,629,440.75	December 1, 2014
4199237	540737695	35300	Relay - Waldo Run SS to Lamberton SS	73,813.30	December 1, 2014
13123478	511281243	35022	ROW - 230 kV Line Conemaugh to Seward	187,480.12	June 1, 2014
-	511281243	35022	ROW - 230 kV Line Conemaugh to Seward	(2,479.55)	July 1, 2014
	511281243	35022	ROW - 230 kV Line Conemaugh to Seward	523.96	September 1, 2014
	511281243	35022	ROW - 230 kV Line Conemaugh to Seward	59.36	October 1, 2014
	511281243	35022	ROW - 230 kV Line Conemaugh to Seward	<u>5.66</u> 185,589.55	November 1, 2014
13386253	542482642	35300	Seward 230 kV - Conemaugh Construct	1,367,581.92	September 1, 2014
	542482642	35300	Seward 230 kV - Conemaugh Construct	136,533.05	October 1, 2014
	542482642	35300	Seward 230 kV - Conemaugh Construct	<u>(82.08)</u> 1,504,032.89	November 1, 2014
3641031	504991184	35610	Siting Work for Armstrong SS	1,810,885.32	March 1, 2014
	504991184	35610	Siting Work for Armstrong SS	65,949.94	April 1, 2014
	504991184	35610	Siting Work for Armstrong SS	151,327.22	May 1, 2014
	504991184	35610	Siting Work for Armstrong SS	16,434.63	June 1, 2014
	504991184	35610	Siting Work for Armstrong SS	(11,288.28)	July 1, 2014
	504991184	35610	Siting Work for Armstrong SS	7,757.19	August 1, 2014
	504991184	35610	Siting Work for Armstrong SS	(2,012,633.66)	September 1, 2014
	504991184	35610	Siting Work for Armstrong SS	(16,269.78)	November 1, 2014
	504991184	35220	Siting Work for Armstrong SS	<u>3,120.85</u> 15,283.43	December 1, 2014
13661476	506017368	35300	SS - Blairsville E. Replace	1,264,855.30	June 1, 2014
	506017368	35300	SS - Blairsville E. Replace	175,655.55	July 1, 2014
	506017368	35300	SS - Blairsville E. Replace	707.09	August 1, 2014
	506017368	35300	SS - Blairsville E. Replace	221.33	September 1, 2014
	506017368	35300	SS - Blairsville E. Replace	147.40	November 1, 2014
	506017368	35300	SS - Blairsville E. Replace	<u>2.54</u> 1,441,589.21	December 1, 2014
4010237	542480815	35300	SS - Conemaugh-Seward 230 kV	185,832.43	September 1, 2014
	542480815	35300	SS - Conemaugh-Seward 230 kV	(138,962.63)	October 1, 2014
	542480815	35300	SS - Conemaugh-Seward 230 kV	<u>2.03</u> 46,871.83	November 1, 2014
4020629	530998617	35300	Purchase Land Waldo Run Sub	1,300,046.66	December 1, 2014
4082160	536767657	35610 & 35011	138kV Glen Falls - Lamberton	5,216,695.22	December 1, 2014
4019830	530917549	35300	Waldo Run Substation	45,762,096.29	December 1, 2014
3752842	654797141	35300	West Union SS: Instal 138 kV Cap	732,345.77	December 1, 2014
3520143	494614107	35300	Wylie Ridge SS: Rep #6 Xfmr	90,534.30	July 1, 2014
			Total Other Projects	279,073,220.44	
			Total Additions	280,238,232.92	

# **ATTACHMENT 4**

# Worksheet Removing Purchase Accounting Entries

## Trans-Allegheny Interstate Line Company Capitalization Calculation Removing Purchase Accounting Entries 2014 Reconciliation of Transmission Revenue Requirement Formula Rate

The purpose of this worksheet is to comply with a Commission order requiring the removal of purchase accounting entries from other paid-in capital and retained earnings recorded in financial records. No adjustments to account 216 due to Purchase Acctg Entries existed in 2014.

Return/Capitalization Calculations

Description	Account	Source	Amount
Preferred Dividends	437	2014 FERC Form 1, p118.29.c	\$ -
Common Stock			
Proprietary Capital			
Common Stock	201	2014 FERC Form 1, p112.2.c	1,000
Other Paid-in Capital Adjustments to account 211 due to Purchase Acctg Entries	208 - 211	2014 FERC Form 1, p112.7.c 2013 FERC Form 1, p253.7.b	809,298,114 -
Retained Earnings Remove adjustments to account 216 due to Purchase Acctg Entries: Remove adjustments to account 216 due to Purchase Acctg Entries:	215, 215.1, 216	2014 FERC Form 1, p112.11.c 2014 FERC Form 1, p118.10.d 2014 FERC Form 1, p118.10.c	11,201,191 - -
Less Unappropriated Undistributed Subsidiary Earnings Less Accumulated Other Comprehensive Income Less Preferred Stock Issued	216.1 219 204	2014 FERC Form 1, p112.12.c 2014 FERC Form 1, p112.15.c 2014 FERC Form 1, p112.3.c	- - -
Total Common Stock			\$ 820,500,305
Capitalization Long Term Debt Less Unamortized Loss on Reacquired Debt Plus Unamortized Gain on Reacquired Debt Less ADIT associated with Gain or Loss Total Long Term Debt Preferred Stock Common Stock	221-226 189 257 283 204	2014 FERC Form 1, p112.24.c 2014 FERC Form 1, p111.81.c 2014 FERC Form 1, p113.61.c 2014 FERC Form 1, Schedule Page 276 2014 FERC Form 1, p112.3.c	\$ 549,584,218 - - 549,584,218 - 820,500,305
Total Capitalization Debt % Preferred % Common %		Total Long Term Debt / Total Capitalization Preferred Stock / Total Capitalization Common Stock / Total Capitalization	\$ 40.1132% 0.00% 59.8868%