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May 16, 2016

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 2016 Formula Rate Annual Update

Docket Nos. ER07-562-000, ER16- -000

Dear Secretary Bose:

Pursuant to the Commission's order dated May 31, 2007 in Docket No. ER07-562-000¹ and the uncontested settlement approved by the Commission in an order dated July 21, 2008 in Docket No. ER07-562-004,² Trans-Allegheny Interstate Line Company ("TrAILCo") hereby submits for informational purposes its 2016 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 2015 Rate Year³ (Attachment 1), (ii) the annual transmission revenue requirements for the 2016 Rate Year to become effective on June 1, 2016 (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).

Trans-Allegheny Interstate Line Co., 119 FERC ¶ 61,219 at P 59 (2007) ("May 31 Order").

² Trans-Allegheny Interstate Line Co., 124 FERC ¶ 61,075 (2008).

The "Rate Year" begins on June 1 of a given calendar year and continues through May 31 of the subsequent calendar year.

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

- b. On 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. The Annual Update, which shall show separately the transmission revenue requirement for each TrAILCo facility listed in Schedule 12 Appendix as subject to these procedures, shall also be provided to FERC in an informational filing.
- c. 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.⁴

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. 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) (2016). 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,

/s/ John S. Moot
John S. Moot

Attorney for Trans-Allegheny Interstate Line Company

Enclosures

⁴ 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), as amended in Docket No. ER11-2801 (effective Sept. 17, 2010).

ATTACHMENT 1

Reconciliation of 2015

Annual Transmission Revenue Requirements

ATTACHMENT H-18A

Trai	ns-Allegheny Interstate Line Company			
Forn	nula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction	TrAILCo
Sha	ded cells are input cells			2015 Reconciliation
Alloca	ators			2010 Noodiomation
	Wages & Salary Allocation Factor			
1	Transmission Wages Expense		p354.21.b	0
2	Total Wages Expense		p354.28.b	0
3 4	Less A&G Wages Expense Total Wages Less A&G Wages Expense		p354.27.b (Line 2 - Line 3)	0
5				100.0000%
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)	1,667,274,716 1,667,274,716
			, ,	
8 9	Accumulated Depreciation (Total Electric Plant) Total Accumulated Depreciation		Attachment 5 (Line 8)	129,042,319 129,042,319
10	Net Plant		(Line 7 - Line 9)	1,538,232,396
44	Toronsission Comp. Black		(line 45 : Line 04)	4 007 074 740
11 12	Transmission Gross Plant Gross Plant Allocator		(Line 15 + Line 21) (Line 11 / Line 7, if Line 7=0, enter 100%)	1,667,274,716 100.0000 %
	O S S S S S S S S S S S S S S S S S S S		(Emb 117 Emb 1, ii Emb 1 = 0, onto 10070)	100.0000
13 14	Transmission Net Plant Net Plant Allocator		(Line 11 - Line 29) (Line 13 / Line 10, if line 10=0, enter 100%)	1,538,232,396 100.0000 %
Plant	Calculations			
	Transmission Plant			
15	Transmission Plant In Service	(Note B)	Attachment 5	1,598,433,769
16	New Trans. Plant Adds. for Current Calendar Year (13 average balance)	(Note B)	Attachment 6	0
17	Total Transmission Plant		(Line 15 + Line 16)	1,598,433,769
18	General & Intangible		Attachment 5	68,840,947
19 20	Total General & Intangible Wage & Salary Allocator		(Line 18) (Line 5)	68,840,947 100.0000%
21	Transmission Related General and Intangible Plant		(Line 19 * Line 20)	68,840,947
22	Transmission Related Plant		(Line 17 + Line 21)	1,667,274,716
	Accumulated Depreciation			
23	Transmission Accumulated Depreciation	(Note B)	Attachment 5	115,965,502
24	Accumulated General Depreciation		Attachment 5	6,000,323
25	Accumulated Intangible Amortization		Attachment 5	7,076,495
26 27	Total Accumulated General and Intangible Depreciation Wage & Salary Allocator		(Sum Lines 24 to 25) (Line 5)	13,076,817 100.0000%
28	Transmission Related General & Intangible Accumulated Depreciation		(Line 3) (Line 26 * Line 27)	13,076,817
29	Total Transmission Related Accumulated Depreciation		(Line 23 + Line 28)	129,042,319
30	Total Transmission Related Net Property, Plant & Equipment		(Line 22 - Line 29)	1,538,232,396
30	Total Transmission Nelateu Net Froperty, Flant & Equipment		LINE 24 LINE 23)	1,000,202,090

1	Accumulated Deferred Income Taxes		An 1 4	000 040 7
2	ADIT net of FASB 106 and 109 Enter Negative Transmission Related Accumulated Deferred Income Taxes		Attachment 1 (Line 31)	-232,610,7 - 232,610, 7
				, ,
	Transmission Related CWIP (Current Year 13 Month weighted average balances)	(Note B)	p216.b.43 as shown on Attachment 6	617,5
	Transmission Related Land Held for Future Use	(Note C)	Attachment 5	
	Transmission Related Pre-Commercial Costs Capitalized Unamortized Capitalized Pre-Commercial Costs		Attachment 5	
	Prepayments Transmission Related Prepayments	(Note A)	Attachment 5	729,2
	Materials and Supplies			
	Undistributed Stores Expense	(Note A)	Attachment 5	
	Wage & Salary Allocator		(Line 5)	100.000
	Total Undistributed Stores Expense Allocated to Transmission		(Line 37 * Line 38)	
	Transmission Materials & Supplies		Attachment 5	
	Transmission Related Materials & Supplies		(Line 39 + Line 40)	
	Cash Working Capital Operation & Maintenance Expense		(Line 74)	2.919.8
	1/8th Rule		1/8	12.5
	Transmission Related Cash Working Capital		(Line 42 * Line 43)	364,9
	Total Adjustment to Rate Base		(Lines 32 + 33 + 34 + 35+ 36 + 41 + 44)	-230,898,8
	Rate Base		(Line 30 + Line 45)	1,307,333,5
	T			
	Transmission O&M Transmission O&M		p321.112.b	
			D321.112.D	6,348,6
	Less Account 566 Misc Trans Exp listed on line 73 below.)		(line 73)	
1	Less Account 565		(line 73) p321.96.b	6,348,6 1,275,3
,	Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note M)	(line 73) p321.96.b PJM Data	
)	Less Account 565	(Note M)	(line 73) p321.96.b	1,275,3
)	Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Property Under Capital Leases	(Note M)	(line 73) p321.96.b PJM Data p200.4.c	1,275,3
	Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Property Under Capital Leases Transmission O&M A&G Expenses Total A&G	(Note M)	(line 73) p321.96.b PJM Data p200.4.c (Lines 47 - 48 - 49 + 50 + 51)	1,275,3 5,073,3 -3,428,7
	Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Property Under Capital Leases Transmission O&M A&G Expenses Total A&G Less Property Insurance Account 924		(line 73) p321.96.b PJM Data p200.4.c (Lines 47 - 48 - 49 + 50 + 51) p323.197.b p323.185.b	1,275,3 5,073,3 -3,428,7
3	Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Property Under Capital Leases Transmission O&M A&G Expenses Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928	(Note M)	(line 73) p321.96.b PJM Data p200.4.c (Lines 47 - 48 - 49 + 50 + 51) p323.197.b p323.185.b p323.189.b	1,275,3 5,073,3 -3,428,7
	Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Property Under Capital Leases Transmission O&M A&G Expenses Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1		(line 73) p321.96.b PJM Data p200.4.c (Lines 47 - 48 - 49 + 50 + 51) p323.197.b p323.185.b p323.189.b p323.1991.b	1,275,3 5,073,3 -3,428,7
	Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Property Under Capital Leases Transmission O&M A&G Expenses Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PBOP Adjustment	(Note E)	(line 73) p321.96.b PJM Data p200.4.c (Lines 47 - 48 - 49 + 50 + 51) p323.197.b p323.185.b p323.189.b p323.191.b Attachment 5	1,275,3 5,073,3 -3,428,7
	Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Property Under Capital Leases Transmission O&M A&G Expenses Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1		(line 73) p321.96.b PJM Data p200.4.c (Lines 47 - 48 - 49 + 50 + 51) p323.197.b p323.185.b p323.189.b p323.1991.b	1,275,3 5,073,3 -3,428,7 75,1
	Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Property Under Capital Leases Transmission O&M A&G Expenses Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PBOP Adjustment Less EPRI Dues A&G Expenses Wage & Salary Allocator	(Note E)	(line 73) p321.96.b PJM Data p200.4.c (Lines 47 - 48 - 49 + 50 + 51) p323.197.b p323.185.b p323.189.b p323.191.b Attachment 5 p352 & 353 (Line 53) - Sum (Lines 54 to 58) (Line 5)	1,275,3 5,073,3 -3,428,7 75,1
	Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Property Under Capital Leases Transmission O&M A&G Expenses Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PBOP Adjustment Less EPRI Dues A&G Expenses	(Note E)	(line 73) p321.96.b PJM Data p200.4.c (Lines 47 - 48 - 49 + 50 + 51) p323.197.b p323.185.b p323.189.b p323.199.b p323.191.b Attachment 5 p352 & 353 (Line 53) - Sum (Lines 54 to 58)	1,275,3 5,073,3 -3,428,7 75,1 -3,503,9 100.0000
3	Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Property Under Capital Leases Transmission O&M A&G Expenses Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PBOP Adjustment Less EPRI Dues A&G Expenses Wage & Salary Allocator Transmission Related A&G Expenses Directly Assigned A&G	(Note E) (Note D)	(line 73) p321.96.b PJM Data p200.4.c (Lines 47 - 48 - 49 + 50 + 51) p323.197.b p323.185.b p323.189.b p323.191.b Attachment 5 p352 & 353 (Line 53) - Sum (Lines 54 to 58) (Line 59 * Line 60)	1,275,3 5,073,3 -3,428,7 75,1 -3,503,9 100.0000
	Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Property Under Capital Leases Transmission O&M A&G Expenses Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PBOP Adjustment Less EPRI Dues A&G Expenses Wage & Salary Allocator Transmission Related A&G Expenses Directly Assigned A&G Regulatory Commission Exp Account 928	(Note E) (Note D)	(line 73) p321.96.b PJM Data p200.4.c (Lines 47 - 48 - 49 + 50 + 51) p323.197.b p323.185.b p323.189.b p323.191.b Attachment 5 p352 & 353 (Line 53) - Sum (Lines 54 to 58) (Line 59 * Line 60) Attachment 5	1,275,3 5,073,3 -3,428,7 75,1 -3,503,9 100.0000
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	Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Property Under Capital Leases Transmission O&M A&G Expenses Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PBOP Adjustment Less EPRI Dues A&G Expenses Wage & Salary Allocator Transmission Related A&G Expenses Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1	(Note E) (Note D) (Note G) (Note J)	(line 73) p321.96.b PJM Data p200.4.c (Lines 47 - 48 - 49 + 50 + 51) p323.197.b p323.185.b p323.189.b p323.191.b Attachment 5 p352 & 353 (Line 53) - Sum (Lines 54 to 58) (Line 5) Attachment 5 Attachment 5 Attachment 5	1,275,3 5,073,3 5,073,3 -3,428,7 75,1 -3,503,9 100,0000 -3,503,9
	Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Property Under Capital Leases Transmission O&M A&G Expenses Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PBOP Adjustment Less EPRI Dues A&G Expenses Wage & Salary Allocator Transmission Related A&G Expenses Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1	(Note E) (Note D)	(line 73) p321.96.b PJM Data p200.4.c (Lines 47 - 48 - 49 + 50 + 51) p323.197.b p323.185.b p323.191.b Attachment 5 p352 & 353 (Line 53) - Sum (Lines 54 to 58) (Line 5) (Line 59 * Line 60) Attachment 5	1,275,3 5,073,3 -3,428,7 75,1 -3,503,9 100.0000 -3,503,9
	Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Property Under Capital Leases Transmission O&M A&G Expenses Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PRD Padjustment Less EPRI Dues A&G Expenses Wage & Salary Allocator Transmission Related A&G Expenses Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total Accounts 928 and 930.1 - General	(Note E) (Note D) (Note G) (Note J)	(line 73) p321.96.b PJM Data p200.4.c (Lines 47 - 48 - 49 + 50 + 51) p323.197.b p323.185.b p323.189.b p323.191.b Attachment 5 p352 & 353 (Line 53) - Sum (Lines 54 to 58) (Line 5) (Line 59 * Line 60) Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 62 + Line 63) p323.185.b Attachment 5 (Line 65 + Line 66)	1,275,3 5,073,3 5,073,3 -3,428,7 75,1 -3,503,9 100.0000 -3,503,9
	Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Property Under Capital Leases Transmission O&M A&G Expenses Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PBOP Adjustment Less EPRI Dues A&G Expenses Wage & Salary Allocator Transmission Related A&G Expenses Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1	(Note E) (Note D) (Note G) (Note J)	(line 73) p321.96.b PJM Data p200.4.c (Lines 47 - 48 - 49 + 50 + 51) p323.197.b p323.185.b p323.191.b Attachment 5 p352 & 353 (Line 53) - Sum (Lines 54 to 58) (Line 5) (Line 59 * Line 60) Attachment 5	1,275,3 5,073,3 5,073,3 -3,428,7 75,1 -3,503,9 100.0000 -3,503,9 75,1
	Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Property Under Capital Leases Transmission O&M A&G Expenses Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PROP Adjustment Less EPRI Dues A&G Expenses Wage & Salary Allocator Transmission Related A&G Expenses Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total Accounts 928 and 930.1 - General Net Plant Allocator A&G Directly Assigned to Transmission	(Note E) (Note D) (Note G) (Note J)	(line 73) p321.96.b PJM Data p200.4.c (Lines 47 - 48 - 49 + 50 + 51) p323.185.b p323.185.b p323.189.b p323.191.b Attachment 5 p352 & 353 (Line 53) - Sum (Lines 54 to 58) (Line 5) (Line 59 * Line 60) Attachment 5 Attachment 5 Attachment 5 (Line 62 + Line 63) p323.185.b Attachment 5 (Line 65 + Line 66) (Line 65 + Line 66) (Line 65 + Line 66) (Line 14)	1,275,3 5,073,3 5,073,3 -3,428,7 75,1 -3,503,9 100.0000 -3,503,9
	Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Property Under Capital Leases Transmission O&M A&G Expenses Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PBOP Adjustment Less EPRI Dues A&G Expenses Wage & Salary Allocator Transmission Related A&G Expenses Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total Accounts 928 and 930.1 - General Net Plant Allocator A&G Directly Assigned to Transmission Account 566 Miscellaneous Transmission Expense	(Note E) (Note D) (Note G) (Note J)	(line 73) p321.96.b PJM Data p200.4.c (Lines 47 - 48 - 49 + 50 + 51) p323.197.b p323.185.b p323.189.b p323.191.b Attachment 5 p352 & 353 (Line 53) - Sum (Lines 54 to 58) (Line 5) (Line 59 * Line 60) Attachment 5 Attachment 5 CLine 62 + Line 63) p323.185.b Attachment 5 (Line 67 * Line 66) (Line 14)	1,275,3 5,073,3 5,073,3 -3,428,7 75,1 -3,503,9 100.0000 -3,503,9
	Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Property Under Capital Leases Transmission O&M A&G Expenses Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PBOP Adjustment Less EPRI Dues A&G Expenses Wage & Salary Allocator Transmission Related A&G Expenses Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total Accounts 928 and 930.1 - General Net Plant Allocator A&G Directly Assigned to Transmission Account 566 Miscellaneous Transmission Expense Amortization Expense on Pre-Commercial Cost	(Note E) (Note D) (Note G) (Note J)	(line 73) p321.96.b PJM Data p200.4.c (Lines 47 - 48 - 49 + 50 + 51) p323.185.b p323.185.b p323.189.b p323.191.b Attachment 5 p352 & 353 (Line 53) - Sum (Lines 54 to 58) (Line 5) (Line 59 * Line 60) Attachment 5 Attachment 5 Attachment 5 (Line 62 + Line 63) p323.185.b Attachment 5 (Line 65 + Line 66) (Line 65 + Line 66) (Line 65 + Line 66) (Line 14)	1,275,3 5,073,3 5,073,3 -3,428,7 75,1 -3,503,9 100.0000 -3,503,9
	Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Property Under Capital Leases Transmission O&M A&G Expenses Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PBOP Adjustment Less EPRI Dues A&G Expenses Wage & Salary Allocator Transmission Related A&G Expenses Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total Accounts 928 and 930.1 - General Net Plant Allocator A&G Directly Assigned to Transmission Account 566 Miscellaneous Transmission Expense	(Note E) (Note D) (Note G) (Note J) (Note F)	(line 73) p321-96.b PJM Data p200.4.c (Lines 47 - 48 - 49 + 50 + 51) p323.197.b p323.185.b p323.189.b p323.191.b Attachment 5 p352 & 353 (Line 53) - Sum (Lines 54 to 58) (Line 5) (Line 59 * Line 60) Attachment 5 Attachment 5 CLine 62 + Line 63) p323.185.b Attachment 5 (Line 65 * Line 66) (Line 14) (Line 67 * Line 68) Attachment 5	
	Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Property Under Capital Leases Transmission O&M A&G Expenses Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PROP Adjustment Less EPRI Dues A&G Expenses Wage & Salary Allocator Transmission Related A&G Expenses Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total Accounts 928 and 930.1 - General Net Plant Allocator A&G Directly Assigned to Transmission Account 566 Miscellaneous Transmission Expense Amortization Expense on Pre-Commercial Cost Pre-Commercial Expense	(Note E) (Note D) (Note G) (Note J) (Note F) Account 566 Account 566	(line 73) p321.96.b PJM Data p200.4.c (Lines 47 - 48 - 49 + 50 + 51) p323.197.b p323.185.b p323.189.b p323.191.b Attachment 5 p352 & 353 (Line 53) - Sum (Lines 54 to 58) (Line 5) (Line 5) (Line 65) - Line 60) Attachment 5 Attachment 5 Attachment 5 (Line 62 + Line 63) p323.185.b Attachment 5 (Line 65 + Line 66) (Line 14) (Line 67 * Line 68)	1,275,3 5,073,3 5,073,3 -3,428,7 75,1 -3,503,9 100.0000 -3,503,9 75,1 75,1 100.0000 75,1
8 9 9 0 1 1 2 3 3 4 4 5 6 6 7 8 9 9 0 1 1 2 2 3 3 4 4 5 6 6 7 8 9 9 0 1 2 2 3 3 4 4 5 6 6 7 8 9 9 0 1 2 2 3 5 6 6 7 8 9 9 0 1 2 2 2 3 5 6 6 7 8 9 9 0 1 2 2 2 3 5 6 6 7 8 9 9 0 1 2 2 2 3 5 6 6 7 8 9 9 0 1 2 2 2 3 5 6 6 7 8 9 9 0 1 2 2 2 3 5 6 6 7 8 9 9 0 1 2 2 2 3 5 6 6 7 8 9 9 0 1 2 2 2 2 3 5 6 6 7 8 9 9 0 1 2 2 2 3 5 6 6 7 8 9 9 0 1 2 2 2 3 5 6 6 7 8 9 9 0 1 2 2 2 3 5 6 6 7 8 9 9 0 1 2 2 2 3 5 6 6 7 8 9 9 9 0	Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Property Under Capital Leases Transmission O&M A&G Expenses Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PBOP Adjustment Less EPRI Dues A&G Expenses Wage & Salary Allocator Transmission Related A&G Expenses Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total Accounts 928 and 930.1 - General Net Plant Allocator A&G Directly Assigned to Transmission Account 566 Miscellaneous Transmission Expense Amortization Expense on Pre-Commercial Cost Pre-Commercial Expense Miscellaneous Transmission Expense	(Note E) (Note D) (Note G) (Note J) (Note F) Account 566 Account 566	(line 73) p321-96.b PJM Data p200.4.c (Lines 47 - 48 - 49 + 50 + 51) p323.197.b p323.185.b p323.189.b p323.191.b Attachment 5 p352 & 353 (Line 53) - Sum (Lines 54 to 58) (Line 5) (Line 59 * Line 60) Attachment 5 Attachment 5 CLine 62 + Line 63) p323.185.b Attachment 5 (Line 65 * Line 66) (Line 14) (Line 67 * Line 68) Attachment 5	1,275,3 5,073,3 5,073,3 -3,428,7 75,1 -3,503,9 100.0000 -3,503,9 75,1 100.0000 75,1

75 Tran 76 Gen 77 Intar 78 Total 79 Wag 80 Trar 81 Total Tr 82 Transm 83 Total Ta 84 Preferre Commo 85 Prop 86 Le 87 Com 88 Le 89 Com Capitali 90 Long 91 Long 91 Long 92 Fref 94 Total 95 Pref 96 Com 97 Total 98 Debb	age & Salary Allocator ansmission Related General Depreciation a Transmission Depreciation & Amortization	nd Intangible Amortization	(Note A)	Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 76 + Line 77) (Line 5) (Line 78 * Line 79) (Lines 75 + 80) Attachment 2 (Line 82)	32,668,650 1,458,006 1,491,899 2,949,905 100.0000% 2,949,905 35,618,556 11,184,996
75 Tran 76 Gen 77 Intar 78 Total 79 Wag 80 Trar 81 Total Tr 82 Transm 83 Total Ta 84 Preferre Commo 85 Prop 86 Le 87 Com 88 Le 89 Com Capitali 90 Long 91 Long 91 Long 92 Fref 94 Total 95 Pref 96 Com 97 Total 98 Debb	ansmission Depreciation Expense eneral Depreciation angible Amortization tal age & Salary Allocator ansmission Related General Depreciation a Transmission Depreciation & Amortization than Income mission Related Taxes Other than Income Taxes Other than Income talization Calculations	nd Intangible Amortization	(Note A)	Attachment 5 Attachment 5 (Line 76 + Line 77) (Line 5) (Line 78 * Line 79) (Lines 75 + 80) Attachment 2	1,458,006 1,491,899 2,949,905 100.0000% 2,949,905 35,618,556
77	angible Amortization tal age & Salary Allocator ansmission Related General Depreciation a Transmission Depreciation & Amortization than Income mission Related Taxes Other than Income Taxes Other than Income talization Calculations	nd Intangible Amortization	(Note A)	Attachment 5 (Line 76 + Line 77) (Line 5) (Line 78 * Line 79) (Lines 75 + 80) Attachment 2	1,491,899 2,949,905 100,000% 2,949,905 35,618,556
Total Transm Total Transm	angible Amortization tal age & Salary Allocator ansmission Related General Depreciation a Transmission Depreciation & Amortization than Income mission Related Taxes Other than Income Taxes Other than Income talization Calculations	nd Intangible Amortization	(Note A)	Attachment 5 (Line 76 + Line 77) (Line 5) (Line 78 * Line 79) (Lines 75 + 80) Attachment 2	1,491,899 2,949,905 100,000% 2,949,905 35,618,556
Total Transm Return / Capitali	tal age & Salary Allocator ansmission Related General Depreciation a Transmission Depreciation & Amortization than Income mission Related Taxes Other than Income Taxes Other than Income talization Calculations	nd Intangible Amortization	(NOTE A)	(Line 76 + Line 77) (Line 5) (Line 78 * Line 79) (Lines 75 + 80)	2,949,905 100.0000% 2,949,905 35,618,556
79 80 Tran 81 Total Tr 82 Transm 83 Total Ta 84 Preferre Commo 85 86 Le 87 Le 89 Com Capitali 90 Long 91 1 92 1 93 1 1 92 93 1 1 94 Tota 95 Pref. 96 Com 97 Tota 98 Debt. 99 Pref.	age & Salary Allocator ansmission Related General Depreciation a Transmission Depreciation & Amortization than Income mission Related Taxes Other than Income Taxes Other than Income talization Calculations	nd Intangible Amortization		(Line 5) (Line 78 * Line 79) (Lines 75 + 80) Attachment 2	100.0000% 2,949,905 35,618,556 11,184,996
81 Total Tr Taxes Other the 82 Transm 83 Total Tr Return / Capital 84 Preferre Commo 85 Prop 86 Le 87 Le 88 Le 89 Com Capitali 90 Long 91 Long 91 Fref 92 Fref 94 Total 95 Pref 96 Com 97 Total 98 Debb 99 Pref	Transmission Depreciation & Amortization than Income mission Related Taxes Other than Income Taxes Other than Income talization Calculations	nd Intangible Amortization		(Lines 75 + 80) Attachment 2	35,618,556 11,184,996
Taxes Other the	than Income mission Related Taxes Other than Income Taxes Other than Income talization Calculations			Attachment 2	11,184,996
82 Transm 83 Total Ta 84 Preferre Commo 85 Prop. 86 Le 87 Le 88 Le 89 Com Capitali 90 Long 91 L 92 F 93 L 94 Tota 95 Prefere 96 Com 97 Tota 98 Debb	mission Related Taxes Other than Income Taxes Other than Income talization Calculations				
83 Total Ta Return / Capital 84 Preferre Commo 85 Prop. 86 Le 87 Le 88 Le 89 Com Capitali 90 Long 91 Long 91 Pref. 94 Total 95 Pref. 96 Com 7 Total 98 Debb. 99 Pref.	Taxes Other than Income talization Calculations				
83 Total Ta Return / Capital 84 Preferre Commo 85 Prop. 86 Le 87 Le 88 Le 89 Com Capitali 90 Long 91 Long 91 Pref. 94 Total 95 Pref. 96 Com 7 Total 98 Debb. 99 Pref.	Taxes Other than Income talization Calculations				
84 Preferre Commo 85 Prop. 86 Le 87 Le 88 Le 89 Com Capital 90 Lone 91 1 92 Fref. 94 Tota 95 Pref. 96 Com 7 Tota 98 Debb 99 Pref.	talization Calculations			(Line 82)	11,184,996
84 Preferre Commo 85 Prop 86 Le 87 Le 88 Com Capitali 90 Long 91 L 92 F 93 L 94 Tota 95 Prefe 96 Com 97 Tota 98 Debb 99 Prefe					
Commo 85 Prop 86 Le 87 Le 88 Com Capitali 90 Long 91 L 92 F 93 L 95 Prefi 96 Com 97 Tota 98 Debb 99 Prefi	red Dividends				
Commo 85			enter positive	p118.29.c	0
85 Prop. 86 Le. 87 Le. 88 Le. 89 Com Capitali 90 Long 91 Long 92 F. 93 L. 94 Tota 95 Pref. 96 Com 7 Tota 98 Debt. 99 Pref.					
86 Le 87 Le 88 Le 89 Com Capitali 90 Long 91 L 92 F 93 L 70ta 95 Prefi 96 Com 97 Tota 98 Debb	non Stock oprietary Capital			p112.16.c	931,728,042
87 Le 88 Lc 20 Com Capitali 90 Long 91 L 92 F 93 L 94 Tota 95 Prefi 96 Com 97 Tota 98 Debb 99 Prefi	Less Accumulated Other Comprehensive Inco	me Account 219		p112.15.c	0
89 Con Capitali 90 Long 91 I 92 I 93 I 94 Tota 95 Prefi 96 Com 97 Tota 98 Debb 99 Prefi	Less Preferred Stock			(Line 95)	0
Capitali 90	Less Account 216.1			p112.12.c	0
90 Long 91 I 92 F 93 L 94 Tota 95 Pref 96 Com 97 Tota 98 Debl 99 Pref	ommon Stock			(Line 85 - 86 - 87 - 88)	931,728,042
91 I I 92 F 93 I 94 Tota 95 Prefi 96 Com 97 Tota 98 Debi 99 Prefi	alization				
92 F 93 L 94 Tota 95 Prefi 96 Com 97 Tota 98 Debi 99 Prefi	ng Term Debt		(Note N)		624,624,121
93 L 94 Tota 95 Prefi 96 Com 97 Tota 98 Debi 99 Prefi	Less Unamortized Loss on Reacquired Debt			p111.81.c	0
94 Tota 95 Prefi 96 Com 97 Tota 98 Debi 99 Prefi	Plus Unamortized Gain on Reacquired Debt			p113.61.c	0
95 Prefi 96 <u>Com</u> 97 Tota 98 Debi 99 Prefi	Less ADIT associated with Gain or Loss			Attachment 1	0
96 <u>Com</u> 97 Tota 98 Debt 99 Prefe	tal Long Term Debt			(Line 90 - 91 + 92 - 93)	624,624,121
97 Tota 98 Debi	eferred Stock ommon Stock			p112.3.c (Line 89)	931,728,042
99 Pref	tal Capitalization			(Sum Lines 94 to 96)	1,556,352,163
99 Pref	ebt %	Total Long Term Debt	(Note N)	(Line 94 /Line 97)	40.1339%
100 Com	eferred %	Preferred Stock	(Note N)	(Line 95 /Line 97)	0.0000%
		Common Stock	(Note N)	(Line 96 /Line 97)	59.8661%
	mmon %	Total Long Term Debt			0.0395
	bt Cost	Preferred Stock		(Line 84 / Line 95)	0.0000
103 Com	bt Cost eferred Cost		(Note I)	The most recent FERC approved ROE	0.1170
	bt Cost	Common Stock		(Line 98 * Line 101)	0.0159
	bt Cost eferred Cost immon Cost eighted Cost of Debt	Total Long Term Debt (WCLTD)			0.0000
	bbt Cost eferred Cost mmon Cost eighted Cost of Debt eighted Cost of Preferred	Total Long Term Debt (WCLTD) Preferred Stock		(Line 99 * Line 102)	0.0700
108 Investm	bt Cost eferred Cost immon Cost eighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 99 * Line 102) (Line 100 * Line 103) (Sum Lines 104 to 106)	0.0859

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			7.70%
111	p T	(percent of federal income tax deductible for state pu	ırpı Per State Tax Code	0.00%
112 113	T T/ (1-T)	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		40.00% 66.67%
114	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =	[Line 113 * Line 108 * (1- (Line 104 / Line 107))]	61,051,330
115	Total Income Taxes		(Line 114)	61,051,330
	NUE REQUIREMENT		(2	01,001,000
N-VI-				
116	Summary Net Property, Plant & Equipment		(Line 30)	1,538,232,396
117	Total Adjustment to Rate Base		(Line 45)	-230,898,889
118	Rate Base		(Line 46)	1,307,333,507
119	Total Transmission O&M		(Line 74)	2,919,840
120	Total Transmission Depreciation & Amortization		(Line 81)	35,618,556
121	Taxes Other than Income		(Line 83)	11,184,996
122	Investment Return		(Line 108)	112,295,062
123	Income Taxes		(Line 115)	61,051,330
124	Gross Revenue Requirement		(Sum Lines 119 to 123)	223,069,784
	Adjustment to Remove Revenue Requirements Associated	with Evoluded Transmission Facilities		
125	Transmission Plant In Service	Will Excided Transmission radiities	(Line 22)	1,667,274,716
126	Excluded Transmission Facilities	(Note L)	Attachment 5	1,007,274,710
		(Note L)		<u>_</u>
127	Included Transmission Facilities		(Line 125 - Line 126)	1,667,274,716
128	Inclusion Ratio		(Line 127 / Line 125)	100.00%
129	Gross Revenue Requirement		(Line 124)	223,069,784
130	Adjusted Gross Revenue Requirement		(Line 128 * Line 129)	223,069,784
131	Revenue Credits Revenue Credits		Attachment 3	2,080,901
132	Net Revenue Requirement		(Line 130 - Line 131)	220,988,883
	Net Plant Carrying Charge			
133	Net Revenue Requirement		(Line 132)	220,988,883
134	Net Transmission Plant + CWIP		(Line 17 - Line 23 + Line 33)	1,483,085,850
135	FCR		(Line 133 / Line 134)	14.9006%
136	FCR without Depreciation		(Line 133 - Line 75) / Line 134	12.6979%
137	FCR without Depreciation and Pre-Commercial Costs		(Line 133 - Line 70 - Line 71 - Line 75) / Line 134	12.6979%
138	FCR without Depreciation, Return, nor Income Taxes		(Line 133 - Line 75 - Line 108 - Line 115) / Line 134	1.0096%
	Net Plant Coming Change Calculation with Inspective POF			
139	Net Plant Carrying Charge Calculation with Incentive ROE Net Revenue Requirement Less Return and Taxes		(Line 132 - Line 122 - Line 123)	47,642,491
140	Increased Return and Taxes		Attachment 4	186.390.956
141	Net Revenue Requirement with Incentive ROE		(Line 139 + Line 140)	234,033,447
142	Net Transmission Plant + CWIP		(Line 17 - Line 23+ Line 33)	1.483.085.850
143	FCR with Incentive ROE		(Line 141 / Line 142)	15.7802%
144	FCR with Incentive ROE without Depreciation		(Line 141 - Line 75) / Line 142	13.5774%
145	FCR with Incentive ROE without Depreciation and Pre-Com	mercial	(Line 141 - Line 70 - Line 71 - Line 75) / Line 142	13.5774%
146	Net Revenue Requirement		(Line 132)	220,988,882.83
	Reconciliation amount		Attachment 6	0.00
		ch. 12 projects not paid by other PJM trans zones	Attachment 7	8,950,041.74
147	Plus any increased ROE calculated on Attach 7 other than PJM S			0.00
	Plus any increased ROE calculated on Attach 7 other than PJM S Facility Credits under Section 30.9 of the PJM OATT		Attachment 5	
147 148			(Line 146 + 147 + 148 + 149)	229,938,924.57
147 148 149 150	Facility Credits under Section 30.9 of the PJM OATT Net Zonal Revenue Requirement Network Zonal Service Rate		(Line 146 + 147 + 148 + 149)	229,938,924.57
147 148 149 150	Facility Credits under Section 30.9 of the PJM OATT Net Zonal Revenue Requirement Network Zonal Service Rate 1 CP Peak	(Note K)	(Line 146 + 147 + 148 + 149) PJM Data	229,938,924.57
147 148 149 150	Facility Credits under Section 30.9 of the PJM OATT Net Zonal Revenue Requirement Network Zonal Service Rate		(Line 146 + 147 + 148 + 149)	229,938,924.57

- 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
- 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 fillings, 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 filling 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.
- L Amount of transmission plant excluded from rates per Attachment 5.

 M 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 TrAlL Project is completed and the entire TrAlL 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 for Est. Average 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	428,644,382	490,536,784	459,590,583		459,590,583	-	-	459,590,583					
2 ADIT-283 From Account Total Below 3 ADIT-190 From Account Total Below 4 Subtotal	39,662,909 (256,320,086)	98,550,204 (335,972,025)	69,106,557 (296,146,056)		67,857,269 (294,837,143) 232,610,709			67,857,269 (294,837,143) 232,610,709	Enter Negati				
5 Wages & Salary Allocator 6 Gross Plant Allocator					,510,705	100.0000%	100.0000%	,510,700					
7 ADIT					232,610,709	-	-	232,610,709					

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 C 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.

A	B1	B2	B3	C	D Interstate Compa	E	F	G	
				ans-Allegheny	/ Interstate Compa	any			
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	8.371	10.755	9.563			9.563			Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
FASB 109 Gross-Up	8,3/1	(463,554)	(231,777)			(231,777)			Reclass of the tax portion (gross-up) for property items included in account 190
Federal NOL	226,747,954	225,521,300	226,134,627			226,134,627			Result of bonus depreciation
A&G Expenses-VA Norm	-	13,303	6,652			6,652			Accounting change relating to A&G expense
A&G Expenses-WV Norm	-	22,984	11,492			11,492			Accounting change relating to A&G expense
Merger Costs D&O Insurance	1,871	1,634	1,753		1,753				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
Merger Costs Licenses	85,383	75,392	80,388		80,388				be included within the revenue requirement
NOL Deferred Tax Asset - LT PA	5,009,642	5,213,131	5,111,387			5,111,387			Result of bonus depreciation
NOL Deferred Tax Asset PA	567,331	-	283,666			283,666			Result of bonus depreciation
NOL Deferred Tax Asset WV Pension/OPEB: Other Def Cr. Or Dr.	17,735,335 2,203,787	2,154,419	8,867,668 2,179,103			8,867,668 2,179,103			Result of bonus depreciation Pension related temporary difference associated with Service Company allocations
Pelsion/OPEB: Office Del Cr. Of Dr.	2,203,767	2,154,419	2,179,103			2,179,103			Pension related temporary difference associated with Service Company anocations
Accelerated Tax Depr-MD Norm	-	140,229	70,115			70,115			Additional tax deprecation over book
Accelerated Tax Depr-VA Norm	-	868,154	434,077			434,077			Additional tax deprecation over book Reflects the adjustments and subsequent amortization of the regulatory asset
Purch Acct-LTD FMV	1,240,669	1,212,876	1,226,773		1,226,773				associated with the adjusted debt balances resulting from the FE/AYE merger (Offset is PAA - LT Regulatory Asset Amort below in 283)
Reevaluation Adjustment	-,=,	-,,	-		-,,				Temporary difference resulting from purchase accounting transactions
State Income Tax Deductible	2,190,351	2,621,595	2,405,973			2,405,973			Deductions related to state income taxes
Unamortized Discount	529,392	414,056	471,724			471,724			Unamortized discounts on long-term debt
Accelerated Tax Depr-WV Norm AFUDC Debt-MD Norm	-	3,859,919 25,607	1,929,960 12.804			1,929,960 12.804			Additional tax deprecation over book Portion of AFUDC Debt that relates to property and booked to account 190
AFUDC Debt-WV Norm		18.000	9.000			9.000			Portion of AFUDC Debt that relates to property and booked to account 190 Portion of AFUDC Debt that relates to property and booked to account 190
AFUDC Equity/FAS 43-Fed-FT-Reversal-CWIP	_	3.859.115	1.929.558			1.929.558			Portion of AFUDC Equity that relates to property and booked to account 190
AFUDC Equity/FAS 43-MD-FT-Reversal-CWIP		35,785	17,893			17,893			Portion of AFUDC Equity that relates to property and booked to account 190
AFUDC Equity/FAS 43-PA-FT-Reversal-CWIP	-	115,983	57,992			57,992			Portion of AFUDC Equity that relates to property and booked to account 190
AFUDC Equity/FAS 43-VA-FT-Reversal-CWIP AFUDC Equity/FAS 43-WV-FT-Reversal-CWIP	-	39,417 302,990	19,709 151,495			19,709 151,495			Portion of AFUDC Equity that relates to property and booked to account 190 Portion of AFUDC Equity that relates to property and booked to account 190
AMT Carryforward		42,492	21,246			21.246			Paid AMT tax which generates a credit
									Temporary difference that is capitalized for book purposes but deductible for tax
Cap Vertical Tree Trimming-VA-Norm	•	312	156			156			purposes Temporary difference that is capitalized for book purposes but deductible for tax
Cap Vertical Tree Trimming-WV-Norm	-	190	95			95			purposes
CIAC Fed-Norm-Reversal-CWIP CIAC MD-Norm-Reversal-CWIP	-	4,679,258 54,464	2,339,629 27,232			2,339,629 27,232			Taxable CIAC Taxable CIAC
CIAC MID-Norm-Reversal-CWIP CIAC PA-Norm-Reversal-CWIP	1	81.387	40.694			40.694			Taxable CIAC Taxable CIAC
CIAC-VA-Norm	_	6.939	3,470			3.470			Taxable CIAC
CIAC VA-Norm-Reversal-CWIP	-	47,220	23,610			23,610			Taxable CIAC
CIAC-WV-Norm	-	19,971	9,986			9,986			Taxable CIAC
CIAC WV-Norm-Reversal-CWIP Cost of Removal-VA-Norm	-	362,967 1,265	181,484 633			181,484 633			Taxable CIAC Temporary difference arising for removal of plant/property
NOL Deferred Tax Asset - LT WV		17,735,335	8,867,668			8,867,668			Result of bonus depreciation
Other Basis Differences-VA-Norm	_	17,750	8.875			8,875			Other property related temporary differences
Tax Interest Capitalized-Fed-Norm	-	27,961,991	13,980,996			13,980,996			Actual amount of tax interest capitalized
Tax Interest Capitalized-Fed-Norm-Incurred-CWIP	-	30,265,433	15,132,717			15,132,717			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm Tax Interest Capitalized-MD-Norm-Incurred-CWIP	-	405,260 280,697	202,630 140,349			202,630 140,349			Actual amount of tax interest capitalized Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm-Incurred-CWIP Tax Interest Capitalized-PA-Norm		761,090	380,545			380,545			Actual amount of tax interest capitalized Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm-Incurred-CWIP	-	909,770	454,885			454,885			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm	-	491,269	245,635			245,635			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Incurred-CWIP	-	309,188	154,594			154,594			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm Tax Interest Capitalized-WV-Norm-Incurred-CWIP	-	2,555,859 2,376,649	1,277,930 1,188,325			1,277,930 1,188,325			Actual amount of tax interest capitalized Actual amount of tax interest capitalized
Tax UoP Repair Exp-MD-Norm	-	40,067	20,034			20,034			Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43
									Repair deduction on capitalized book asset deductible for tax purposes under Rev.
Tax UoP Repair Exp-WV-Norm		38,558	19,279			19,279			Proc. 2011-43
Subtotal Less FASB 109 included above	256,320,086	335,508,471	295,914,279	-	1,308,913	294,605,366	-	-	
Less FASB 109 included above Less FASB 106 included above Total	256.320.086	(463,554)	(231,777)		1.308.913	(231,777)			
	200,020,000	300,012,023	200,140,000		1,000,010	_04,007,140			

Instructions for Account 190:

- 1. ADIT items related only to Retail Related Operations are directly assigned to Column C.
 2. ADIT items related only to More Electric Operations (e.g., Gas, Water, Sweet) or Production are directly assigned to Column D.
 3. ADIT items related only to Transmission are directly assigned to Column E.
 4. ADIT items related to Parta and not not Columns C. D. & E are directly assigned to Column F.
 5. ADIT items related to located and in to Columns C. D. & E are directly assigned to Column G.
 6. ADIT items related to located and in to Columns C. D. & E are directly assigned to Column G.
 6. Deformed income taxes arise when items are included in itsastile 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	В3	С	D	E	F	G	
				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	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Departs Deleted ADDITION	2.575.691		1.287.846			1.287.846			Allowance for borrowed funds used during construction (ABFUDC)
Property Related - ABFUDC Accelerated Tax Depreciation	490,609,438	463,296,662	476.953.050			1,287,846 476,953,050			Additional tax deprecation over book
Property Related - Tax Depreciation	400,000,400	400,200,002	470,000,000			470,000,000			Tax depreciation
FASB 109 Fixed Asset Adjustment						_			Increase in AOEDC
FASB 109 Gross-Up	21,418,854	3.540.272	12,479,563			12,479,563			Reclass of the tax portion (gross-up) for property items included in account 282
Book Depreciation Expense		-	-			-			Book depreciation
Amortization Expense - Intangible Plant									Book depreciation / amortization
Bonus Depreciation	-		-			-			Tax depreciation
CIACS Taxable		-							Taxable CIAC
Tax Interest Capitalized	-	-	-			-			Actual amount of tax interest capitalized
Power Tax Adjustment	(588,777)	-	(294,389)			(294,389)			System adjustment to reclass balances to correct FERC accounts
A&G Expenses Capitalized	2,314,345	3,539,760	2,927,053			2,927,053			Accounting change relating to A&G expense
Estimated Property Regulatory Asset Adjustment		-	-						Property True-Up
Book Profit/Loss on Retirement		-							Result of gain or loss on asset retirements
Repair & Maintenance 481 a Adjustment	3,337,031	-	1,668,516			1,668,516			Portion of Repairs & Maintenance 481a Adjustment offset in Account 182
Repair & Maintenance Deduction	-		4 400 000			4 400 000			Portion of Repairs & Maintenance deduction offset in Account 182
Additional State Depreciation VA Additional State Depreciation WV	-	2,926,723 42,297,527	1,463,362 21,148,764			1,463,362			Temporary difference for additional state depreciation allowed for VA tax return Temporary difference for additional state depreciation allowed for WV tax return
Additional State Depreciation WV	-	42,297,527	21,148,764			21,148,764			i emporary difference for additional state depreciation allowed for vv v tax return
Additional State Depreciation MD		1,663,916	831,958			831,958			Temporary difference for additional state depreciation allowed for MD tax return
Additional State Depreciation PA	-	6,837,309	3,418,655			3,418,655			Temporary difference for additional state depreciation allowed for PA tax return
AFUDC Equity Flow Through	5,618,518	-	2,809,259			2,809,259			Portion of AFUDC Equity that relates to property and booked to account 282
AFUDC Debt	-	3,408,893	1,704,447			1,704,447			Portion of AFUDC Debt that relates to property and booked to account 282
Cost of Removal	(2,704,317)	(2,654,486)	(2,679,402)			(2,679,402)			Temporary difference arising for removal of plant/property
MACRS/ACRS Property Retired Retail	-	-	-			-			Result of gain or loss on asset retirements Temporary difference that is capitalized for book purposes but deductible for tax
Capitalized Vertical Tree Trimming	22,838	37,702	30,270			30,270			purposes
									Temporary difference from Life Insurance that is capitalized as property and
Life Insurance - Capital Portion	-	-	-			-			booked to account 282 (instead of account 283)
Ordinary Gain/Loss - Reverse Books			-			-			Reversal of book gains and losses
Sale of Property - Book Gain or (Loss)	-	(50,657)	(25,329)			(25,329)			Vegetation management transmission corridor capital cost and depreciation
Vegetation Management - Transmission		(27,318)	(13,659)			(13,659)			expenses required for the regulatory financial statement schedules
Other Basis Differences	(72,540,385)	(33,786,439)				(53,163,412)			Other property related temporary differences
TBBS Property Adjustment	- , , , , , , , , , , ,	-	-			-			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		3,047,192	1,523,596			1,523,596			Proc. 2011-43
Subtotal	450,063,236	494,077,056	472,070,146	-		472,070,146	-	-	
Less FASB 109 included above Less FASB 106 included above	21,418,854	3,540,272	12,479,563	-	-	12,479,563	-	-	
Total	428,644,382	490,536,784	459,590,583			459,590,583			

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

À	B1	B2	В3	С	D	E	F	G	
			Ti	rans-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 FASB 109 Gross-Up A&G Expenses-VA-Norm	3,352,114 - -	3,286,127 4,113,392 13,303	3,319,121 2,056,696 6,652			3,319,121 2,056,696 6,652			West Virginia property tax payment Reclass of the tax portion (gross-up) for property items included in account 283 Accounting change relating to A&G expense
A&G Expenses-WV-Norm Deferred Charge EIB Deferred Revenue - Pole Attachment Accelerated Tax Depr-PA-Norm	6,775 243	22,984 8,386 -	11,492 7,581 122			11,492 7,581 122			Accounting change relating to A&G expense Allocated portion of total liabilities relating to captive insurance Deferred revenues associated with attachments to FirstEnergy poles Additional tax depreciation over book
Accelerated Tax Depr-VD-Norm Accelerated Tax Depr-VA-Norm Accelerated Tax Depr-VW-Norm AFUDC Debt-WD-Norm	- - -	140,228 868,155 3,859,917 25,607	70,114 434,078 1,929,959 12,804			70,114 434,078 1,929,959 12,804			Additional tax depreciation over book Additional tax depreciation over book Additional tax depreciation over book Portion of AFUDC debt that relates to property and booked to account 189
AFUDC Debt-PA-Norm AFUDC Debt-VA-Norm AFUDC Debt-WV-Norm AFUDC EquityFAS43-Fed-FT	- - -	18,000	9,000			9,000			Portion of AFUDC debt that relates to property and booked to account 190 Portion of AFUDC debt that relates to property and booked to account 190 Portion of AFUDC debt that relates to property and booked to account 191 Reflects the adjustments and subsequent amortization of adjusted debt balances
PAA - 221 Debt Amort	22,771	22,261	22,516		22,516				associated with the FE/AYE merger Reflects the adjustments and subsequent amortization of adjusted debt balances associated with the FE/AYE merger Reflects the adjustments and subsequent amortization of adjusted regulatory asset
PAA - LT Regulatory Asset Amort	1,240,668	1,212,875	1,226,772		1,226,772				balances associated with the FE/AYE merger
PJM Receivable Reserve for EIB SC01 Timing Allocation AFUDC EquityFAS43-Fed-FT-Incurred-CWIP	34,655,162 - 385,176	41,980,806 - 376,548 -	38,317,984 - 380,862 -			38,317,984 - 380,862 -			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
AFUDC Equity/FAS43-MD-FT AFUDC Equity/FAS43-MD-FT-Incurred-CWIP AFUDC Equity/FAS43-PA-FT AFUDC Equity/FAS43-PA-FT-Incurred-CWIP	-	- - -	- - -			- - -			
AFUDC Equity/FAS43-VA-FT AFUDC Equity/FAS43-VA-FT-Incurred-CWIP AFUDC Equity/FAS43-WV-FT AFUDC Equity/FAS43-WV-FT-Incurred-CWIP	:	-	-			- - -			
AFUDC EquityFAS 43-Fed-FT-Reversal-CWIP AFUDC EquityFAS 43-MD-FT-Reversal-CWIP AFUDC EquityFAS 43-PA-FT-Reversal-CWIP AFUDC EquityFAS 43-WA-FT-Reversal-CWIP AFUDC EquityFAS 43-WV-FT-Reversal-CWIP	- - - -	3,859,115 35,785 115,983 39,417 302,990	1,929,558 17,893 57,992 19,709 151,495			1,929,558 17,893 57,992 19,709 151,495			Portion of AFUDC Equity that relates to property and booked to account 283 Portion of AFUDC Equity that relates to property and booked to account 284 Portion of AFUDC Equity that relates to property and booked to account 286 Portion of AFUDC Equity that relates to property and booked to account 286 Portion of AFUDC Equity that relates to property and booked to account 287
Cap Vertical Tree Trimming-VA-Norm		312	156			156			Temporary difference that is capitalized for book purposes but deductible for tax purposes
Cap Vertical Tree Trimming-WV-Norm CIAC-Fed-Norm	-	190 5,172,848	95 2,586,424			95 2,586,424			Temporary difference that is capitalized for book purposes but deductible for tax purposes Taxable CIAC
CIAC-Fed-Norm-Incurred-CWIP CIAC-MD-Norm CIAC-MD-Norm-Incurred-CWIP	-	2,894,583 47,976 26,846	1,447,292 23,988 13,423			1,447,292 23,988 13,423			Taxable CIAC Taxable CIAC Taxable CIAC
CIAC-PA-Norm-Incurred-CWIP CIAC-PA-Norm-Incurred-CWIP CIAC-VA-Norm	-	155,494 87,010 90,395	77,747 43,505 45,198			77,747 43,505 45,198			rasable CIAC Taxable CIAC Taxable CIAC Taxable CIAC Taxable CIAC
CIAC-VA-Norm-Incurred-CWIP CIAC-WV-Norm-Incurred-CWIP CIAC-WV-Norm-Incurred-CWIP	-	29,571 426,178 227,302	14,786 213,089 113,651			14,786 213,089 113,651			Taxable CIAC Taxable CIAC Taxable CIAC Taxable CIAC Taxable CIAC
Cost of Removal-MD-Norm Cost of Removal-WV-Norm Cost of Removal-WV-Norm	-	1,265	633			633			Temporary difference arising for removal of plant/property
Misc Current Liability NOL Deferred Tax Asset - LT VA Other Basis Differences-MD-Norm	-	237 9,673	119 4,837			119 4,837			Misc Liability Result of bonus depreciation
Other Basis Differences-VA-Norm Other Basis Differences-WV-Norm	-	17,750	8,875			8,875			Other property related temporary differences
Tax Interest Capitalized-Fed-Norm-Reversal CWIP Tax Interest Capitalized-MD-Norm Tax Interest Capitalized-MD-Norm-Reversal CWIP	-	29,181,544 - 270,645	14,590,772 - 135,323			14,590,772 - 135,323			Actual amount of tax interest capitalized Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm Tax Interest Capitalized-PA-Norm-Reversal CWIP Tax Interest Capitalized-VA-Norm	-	149,109 877,189	74,555 438,595			74,555 438,595			Actual amount of tax interest capitalized Actual amount of tax interest capitalized Actual amount of tax interest capitalized
Tax Interest Capitalized-WA-Norm-Reversal CWIP Tax Interest Capitalized-WV-Norm Tax Interest Capitalized-WV-Norm-Reversal CWIP	-	298,115 5 2,291,534	149,058 3 1,145,767			149,058 3 1,145,767			Actual amount of tax interest capitalized
Tax UoP Repair Exp-MD-Norm	-	40,067	20,034			20,034			Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-41
Tax UoP Repair Exp-WV-Norm Tax UoP Repair Exp-VA-Norm	:	38,557	19,279			19,279			Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-42
Vegetation Management		27,318	13,659			13,659			Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
Subtotal Less FASB 109 included above Less FASB 106 included above	39,662,909	102,663,596 4,113,392	71,163,253 2,056,696	-	1,249,288	69,913,965 2,056,696	-	-	
Total	39,662,909	98,550,204	69,106,557		1,249,288	67,857,269	-		

- 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, Severy or Production are directly assigned to Column D.
 ADIT Items related only to Transmission are directly assigned to Column E.
 ADIT Items related to Parat and not in Columns C.) E. & are directly assigned to Column F.
 ADIT Items related to Exam and not in Columns C.) E. & are directly assigned to Column G.
 ADIT Items related to Babar and not in Columns C.) E. & 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

FEDC Form No. 4

Other Tax	xes	FERC Form No.1 page, line & Col	Amount	Allocator	Allocated Amount	
Plar	nt Related		Gro	oss Plant Allocat	or	
1.1 1.2 1.3 1.4 1.5	2015 State Property WV 2014 State Property WV 2015 State Property PA (PURTA) Prior Years' State Property PA (PURTA)	p263.35(i) p263.34(i) p263.22(i) p263.23(i)	4,204,121 4,146,727 25,000 (3,771)	100.0000% 100.0000% 100.0000% 100.0000%	\$ 4,204,121 4,146,727 25,000 (3,771)	
1.6 1.7 1.8 1.9 2.0 2.1	2014 Local Property WV 2015 Local Property WV 2015 Local Property VA 2015 Local Property PA 2014 Local Property MD 2015 Local Property MD	p263.1.3(i) p263.1.4(i) p263.1.7(i) p263.1.10(i) p263.1.13(i) p263.1.14(i)	13,243 14,871 1,536,559 4,731 610,517 572,827	100.0000% 100.0000% 100.0000% 100.0000% 100.0000%	13,243 14,871 1,536,559 4,731 610,517 572,827	
2.2 2.3 2.4 2.5 2.6 2.7	2014 WV Franchise Tax 2015 Capital Stock Tax/Franchise MD 2014 Capital Stock Tax/Franchise PA 2015 Capital Stock Tax/Franchise PA Gross Premium MD Gross Premium PA	p263.32(i) p263.9(i) p263.19(i) p263.20(i)	-8,880 300 45,462 20,786 0	100.0000% 100.0000% 100.0000% 100.0000% 100.0000%	-8,880 300 45,462 20,786 0	
2.8 2.9 3.0	State Sales/Use Tax PA State License WV Federal Excise Tax	p263.15(i) p263.3(i)	1,332 0 1,170	100.0000% 100.0000% 100.0000%	1,332 0 1,170	
4 Tota	al <mark>Plant Related</mark>		11,184,996	100.0000%	11,184,996	
Lab	or Related	Wage	s & Salary Alloca	ator		
5 6 7	Accrued Federal FICA Accrued Federal Unemployment State Unemployment		0 0 0			
8 Tota	al Labor Related		0	100.0000%	-	
Oth	er Included		Gro	oss Plant Allocat	or	
9 10 11			0 0 0		0 0 0	
12 Tot	al Other Included		0	100.0000%	0	
13 Tot a	al Included (Lines 4 + 8 + 12)	•	11,184,996	į	11,184,996 Input to Append	lix A, Line 82
Reta	ail Related Other Taxes to be Excluded					
14 15 16 17 18	Federal Income Tax Corporate Net Income Tax MD Corporate Net Income Tax PA Corporate Net Income Tax VA Corporate Net Income Tax WV	p263.2(i) p263.7(i) p263.14(i) p263.27(i) p263.31(i)	23,466,448 501,252 1,265,642 381,470 3,036,661			
19	Subtotal, Excluded		28,651,473			
20 Tot	al, Included and Excluded (Line 13 + Line 19)		39,836,469			
21 Tot	al Other Taxes from p114.14.c		11,184,996			
22	Difference (Line 20 - Line 21)		28,651,473			

- 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.

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

	Attachment 3 - Revenue Credit Workpaper		Amount	FERC Form No.1 page, line & Col
	Account 454 - Rent from Electric Property			
1 2	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)			
3 4	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)			
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	2,080,901 - -	p328-330 Footnote Data Schedule Page: 328 Line: 1 Column: m
11	Gross Revenue Credits	(Sum Lines 2-10)	2,080,901	
	Less line 14g Total Revenue Credits	(Line 11 - Line 12)	2,080,901	Input to Appendix A, Line 131
	Revenue Adjustment to determine Revenue Credit			
14b 14c 14c 14e 14f 14g	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 Amount offset in line 4 above			
	Total Account 454 and 456		2,080,901	
17			2,000,001	

- 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.
- Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to 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).
- 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.

Attachment 4 - Calculation with Incentive ROE

Return and Taxes at High End of the range of Reasonableness
A Return and Taxes at High End of the range of Reasonableness (Sum Lines 26 and 33 from below) 186,390,956 Input to Appendix A, Line 140

B Difference between Base ROE and Incentive ROE 100

Teturn Calculation

Source Reference

1 Rate Base Appendix A, Line 46 1,307,333,507

Keturn C	alculation		Source Reference	
1	Rate Base		Appendix A, Line 46	1,307,333,507
2	Preferred Dividends	enter positive	Appendix A, Line 84	0
	Common Stock			
3	Proprietary Capital		Appendix A, Line 85	931,728,042
4	Less Accumulated Other Comprehensive Income Account 21	9	Appendix A, Line 86	0
5	Less Preferred Stock		Appendix A, Line 87	0
6	Less Account 216.1		Appendix A, Line 88	0
7	Common Stock		Appendix A, Line 89	931,728,042
	Capitalization			
8	Long Term Debt		Appendix A, Line 90	624,624,121
9	Less Unamortized Loss on Reacquired Debt		Appendix A, Line 91	0
10	Plus Unamortized Gain on Reacquired Debt		Appendix A, Line 92	0
11	Less ADIT associated with Gain or Loss		Appendix A, Line 93	0
12	Total Long Term Debt		Appendix A, Line 94	624,624,121
13	Preferred Stock		Appendix A, Line 95	
14	Common Stock		Appendix A, Line 96	931,728,042
15	Total Capitalization		Appendix A, Line 97	1,556,352,163
16	Debt %	Total Long Term Debt	Appendix A, Line 98	40.1339%
17	Preferred %	Preferred Stock	Appendix A, Line 99	0.0000%
18	Common %	Common Stock	Appendix A, Line 100	59.8661%
19	Debt Cost	Total Long Term Debt	Appendix A, Line 101	0.0395
20	Preferred Cost	Preferred Stock	Appendix A, Line 102	0.0000
21	Common Cost	Common Stock	12.70	% 0.1270
22	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 16 * 19)	0.0159
23	Weighted Cost of Preferred	Preferred Stock	(Line 17 * 20)	0.0000
24	Weighted Cost of Common	Common Stock	(Line 18 * 21)	0.0760
25	Rate of Return on Rate Base (ROR)		(Sum Lines 22 to 24)	0.0919
26	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 25)	120,121,564
Composi	te Income Taxes			
	Income Tax Rates			
27	FIT=Federal Income Tax Rate		Appendix A, Line 109	35.00%
28	SIT=State Income Tax Rate or Composite		Appendix A, Line 110	7.70%
29	p = percent of federal income tax deductible for state purposes		Appendix A, Line 111	0.00%
30		* (1 - FIT)] / (1 - SIT * FIT * p)} =	Appendix A, Line 112	40.00%
31	T/ (1-T)		Appendix A, Line 113	66.67%
32	Income Tax Component = CIT=(T/1-T) * In	vestment Return * (1-(WCLTD/R)) =		66,269,393
				66,269,393

Attachment 5 - Cost Support

Plant in Service Worksheet			7111	deriment o cost oup,													
Attachment A Line #s.	, Descriptions, Notes, Form 1 Page #s and Instruc	ctions															
			13 Month Balance for Reconciliation	EOY Balance for Estimate													
Calculation of Transmission Plant In Service	Source		Total	Total	Black Oak	Wylie Ridge	502 Junction - Territorial Line	Potter SS	OsageWhiteley	Meadowbrook Transformer	North Shenandoah	Bedington Transformer	Meadowbrook Capacitor	Kammer	Doubs #2 Trans	Doubs #3 Trans	Doubs #4 Trans
December	p206.58.b	For 2014	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		
January	company records	For 2015	1,543,407,730		46,629,901	17,965,415	1,073,367,279	2,024,007	24,672,422	8,202,934	80,682	7,723,538	6,496,239	39,626,150	5,149,271	4,686,053	
February	company records	For 2015	1,542,821,688		46,629,901	17,965,415	1,070,823,695	2,024,007	24,579,712	8,202,934	80,682	7,723,538	6,496,239	39,626,150	5,149,271	4,686,053	
March	company records	For 2015	1,545,387,656		46,629,901	17,965,415	1,073,169,962	2,024,007	24,579,712	8,202,934	80,682	7,723,538	6,496,239	39,626,293	5,149,271	4,686,053	
April	company records	For 2015	1,545,304,442		46,629,901	17,965,415	1,073,230,178	2,024,007	24,579,712	8,202,934	80,682	7,723,538	6,496,239	39,626,295	5,149,271		
May	company records	For 2015	1,595,623,603		46,629,901	17,965,415	1,073,235,632	2,024,007	24,579,712	8,202,934	80,682	7,723,538	6,496,239	39,626,296	5,149,271		
June	company records	For 2015	1,602,335,997		46,629,901	17,965,415	1,071,982,712	2,024,007	24,579,712	8,202,934	80,682	7,723,538	6,496,239	39,626,296	5,149,271		
July	company records	For 2015	1,608,429,616		46,629,901	17,965,415	1,074,212,616	2,024,007	24,554,744	8,202,934	80,682	7,723,538	6,496,239	39,632,078	5,149,271	4,686,053	5,700,307
August	company records	For 2015	1,606,576,286		46.629.901	17.965.667	1.074.238.996	2.024.007	24.534.011	8.202.934	80.682	7.723.538	6.496.239	39.632.053	5.149.271	4.686.053	5.700.307
September	company records	For 2015	1,640,205,762		46.629.901	17.965.667	1.074.275.658	2.024.007	24.534.011	8.202.934	80.682	7.723.538	6.496.239	39.632.053	5.149.271	4.686.053	5.700.307
October	company records	For 2015	1,648,256,416		46,629,901	17,965,667	1,074,226,667	2,024,007	24,534,011	8.206.718	80.682	7.723.538	6.496.239	39.632.053	5.149.271	4.686.053	5.700.307
November	company records	For 2015	1,674,376,784		46,629,901	17,965,667	1,074,251,556	2,024,007	24,534,011	8.206.718	80.682	7.723.538	6.496.239	39.632.053	5.149.271	4.686.053	5.700.307
December	p207.58.g	For 2015	1,687,396,580	1,687,396,580	46,629,901	17,965,667	1,074,261,339	2,024,007	24,534,011	8,206,718	80,682	7,723,538	6,496,239	39,632,053	5,149,271	4,686,053	5,700,307
15 Transmission Plant In Service			1,598,433,769	1,687,396,580	46,629,901	17,965,512	1,073,239,612	2,024,007	24,581,158	8,203,807	80,682	7,723,538	6,496,239	39,629,146	5,149,271	4,686,053	5,700,307

					Details												
				13 Month	Plant Balance For reco	nciliation											
		Farmers Valley	Harvey Run			Grandview		Conemaugh-		Grandpoint &	Handsome Lake -						
Cabot SS	Armstrong	Capacitor	Capacitor	Doubs SS	Meadowbrook SS	Capacitor	502 Jct Substation	Seward	Luxor	Guilford	Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
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	34.900,798	3.320.565	446.617	43.870.078	4.929.429	434.006
7,119,671	15,865,592	934,916	832,202	4,882,903	60,428,743	657,175	10,117,608	27,032,490	1,199,375	1,757,879	13,035,331	34,907,724	3,320,565	562,564	43,880,668	4,937,674	434,006
7,119,671	15,865,039	934,916	832,202	4,905,053	60,619,073	657,175	10,117,608	27,085,133	1,199,375	1,757,879	13,035,331	34,916,427	3,320,565	569,408	43,893,861	4,940,710	434,048
7,119,671	15,864,854	934,931	832,202	4,963,328	60,679,616	657,175	10,117,608	27,075,358	1,199,375	1,761,651	13,035,331	34,915,428	3,320,565	569,408	43,891,361	4,936,791	434,026
7,119,671	15,864,854	934,931	832,202	4,949,962	60,500,047	657,175	10,117,608	27,093,694	1,199,446	1,790,427	12,792,270	34,916,314	3,327,672	569,408	43,904,808	4,937,304	434,026
7,119,671	15,864,854	934,931	832,202	4,949,962	60,428,968	657,175	10,117,608	27,100,553	1,199,446	1,790,427	12,800,037	34,915,834	3,327,672	569,408	43,963,023	4,940,548	435,028
7,119,671	15,863,337	934,931	832,202	4,949,962	60,435,933	657,175	10,117,608	25,585,036	1,199,446	1,789,607	12,800,037	34,915,739	3,327,672	569,408	43,967,580	4,940,676	441,048
7,119,671	15,863,337	934,931	832,202	4,949,962	60,608,465	657,191	10,117,608	25,581,989	1,199,446	1,789,607	12,816,421	34,915,033	3,327,672	569,408	43,972,375	4,942,707	440,967
7,119,671	15,864,168	934,931	832,202	4,949,962	60,444,914	657,191	10,130,503	25,582,052	1,199,446	1,789,607	12,816,421	34,915,033	3,327,672	569,408	43,972,375	4,942,684	440,967
7,119,671	15,864,168	934,931	832,202	4,986,882	60,455,877	657,191	10,130,932	27,379,433	1,199,446	1,789,607	12,816,421	34,915,139	3,327,672	569,408	43,981,559	4,942,684	440,967
7,119,671	15,864,168	934,931	832,202	4,989,152	60,794,577	657,191	10,130,932	27,381,576	1,199,446	1,789,607	12,816,780	34,916,174	3,327,672	569,408	43,981,559	4,942,684	440,967
7,119,671	15,864,168	1,780,965	832,202	4,962,878	60,562,520	657,191	10,130,932	27,381,781	1,199,446	1,789,607	12,856,280	34,916,227	3,327,672	569,408	43,981,669	4,942,684	440,967
7,119,671	15,864,168	1,780,965	832,202	4,962,878	60,566,033	657,191	10,130,932	27,382,121	1,199,446	1,789,607	12,856,280	36,227,982	3,327,672	569,408	43,982,577	4,942,684	440,967
7 119 952	15 864 360	1 065 087	832 202	4 944 651	60 505 696	657 182	10 122 700	26 821 767	1 199 424	1 780 214	12 885 559	35 014 912	3 325 485	559 436	43 941 807	4 939 943	437 845

				Shuman					Claysburg Ring	Johnstown SS								
Moshannon	Waldo Run	Four Mile Junction	West Union SS	Hill/Mobley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Bus	Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Total
5,629,441	52,352,651	9,381,128	891,214	5,349														1,539,516,439
5,984,098	52,834,142	9,461,629	891,229	5,349													-	1,543,407,730
6,055,326	52,923,368	9,535,335	891,229	1,525,052													-	1,542,821,688
6,002,953	53,118,851	9,507,782	891,229	1,523,848														1,545,387,656
6,017,358	53,276,120	9,559,533	891,229	1,523,848														1,545,304,442
6,012,124	53,750,406	9,514,487	891,229	1,524,342	154,327	17,018,164	32,711,188											1,595,623,603
6,011,686	53,661,637	9,512,969	891,229	1,525,147	164,817	17,790,879	32,424,428	2,662,742	6,396,327									1,602,335,997
6,011,744	53,860,512	9,514,289	891,246	1,525,154	166,036	18,201,792	31,185,177	1,848,303	7,090,795	1,258,622	920,320	80,988	2,177,862					1,608,429,616
6,013,139	54,344,099	9,497,691	891,246	1,525,154	347,165	18,062,963	31,188,376	863,578	5,862,559	1,277,964	889,294	80,988	2,179,204					1,606,576,286
6,023,464	54,359,744	9,514,848	891,263	1,525,190	349,369	16,098,123	32,270,795	1,762,921	7,244,048	1,282,660	888,128	80,988	2,308,320	29,639,828	521,565			1,640,205,762
6,025,105	54,735,889	9,550,913	891,280	1,525,223	480,353	18,655,200	30,764,003	1,753,925	7,743,329	1,331,469	836,253	5,282,863	2,312,596	30,102,639	521,565			1,648,256,416
6,031,978	54,733,744	9,550,913	891,283	1,525,229	544,933	18,665,977	31,280,486	1,754,599	8,191,847	1,342,893	883,049	8,845,683	2,299,828	29,316,862	20,865,682	1,255,531		1,674,376,784
6.049.310	54,800,390	9,550,913	891.283	1,525,229	544.933	18.603.072	31,300,019	1.759.727	7.375.651	1.342.814	878.262	20,595,363	2.304.576	29.391.313	20,704,718	1,138,659	917,779	1.687.396.580
5.989.825	53,750,119	9,511,725	891,245	1,291,086	211,687	11.007.398	19.471.113	954,292	3,838,812	602.802	407,331	2,689,759	1,044,799	9,111,588	3,277,964	184,168	70,598	1,598,433,769

Trans-Allegheny Interstate Line

Attachment 5 - Cost Suns

					achment 5 - Cost Sup
				Link to Appendix A, line	Link to Appendix A, line
				15	15
	Calculation of Distribution Plant In Service	Source			
	December	p206.75.b	For 2014		
	January	company records	For 2015	-	
	February	company records	For 2015		
	March	company records	For 2015	-	
	April	company records	For 2015	-	
	May	company records	For 2015	-	
	June	company records	For 2015	-	
	July	company records	For 2015	-	
	August	company records	For 2015	-	
	September	company records	For 2015	-	
	October	company records	For 2015	-	
	November	company records	For 2015	-	
	December	p207.75.g	For 2015		-
	Distribution Plant In Service				
	Calculation of Intangible Plant In Service	Source			
	December	p204.5.b	For 2014	10,398,271	
	December	p205.5.g	For 2015	14,052,325	14,052,325
18	Intangible Plant In Service			12,225,298	14,052,325
					Link to Appendix A, lin
				Link to Appendix A, line 18	18
	Calculation of General Plant In Service	Source			
	December	p206.99.b	For 2014	55.964.796	-
	December	p207.99.g	For 2015	57.266.501	57.266.501
18	General Plant In Service			56.615.649	57,266,501
				Link to Appendix A, line	Link to Appendix A. lin
				18	18
	Calculation of Production Plant In Service	Source			-
	December	p204.46b	For 2014		
	January	company records	For 2015	1	
	February	company records	For 2015	1	
	March	company records	For 2015	1	
	April	company records	For 2015		
	May	company records	For 2015		
	June	company records	For 2015		
	July	company records	For 2015		
	August	company records	For 2015		
	September	company records	For 2015		
	October	company records	For 2015		
	November	company records	For 2015		l
	December	p205.46.g	For 2015		
	Production Plant In Service	p200.40.g	1012010		
	Total Phone & Constru			4 667 274 746	4 750 745 400
6	Total Plant In Service	Sum of averages above		1,667,274,716	1,758,715,406
6	Total Plant in Service	Sum of averages above		1,667,274,716 Link to Appendix A, line 6	1,758,715,406 Link to Appendix A, line

Attachment 5 - Cost Support

1				71111	acriment 5 - cost sup	pori													
	lated Depreciation Worksheet																		
Attachm	ent A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions																		
				13 Month Balance for Reconciliation	EOY Balance for Estimate														
								02 Junction - Territorial			Meadowbrook		Bedington	Meadowbrook					
	Calculation of Transmission Accumulated Depreciation	Source				Black Oak	Wylie Ridge	Line	Potter SS	Osage Whiteley	Transformer	North Shenandoah	Transformers	Capacitor	Kammer	Doubs #2 Trans	Doubs #3 Trans	Doubs #4 Trans	Cabot SS
	December	Prior year FERC Form 1 p219.25.b	For 2014	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	434.97
	January	company records	For 2015	102,629,975		9,534,497	(2,595,363)	84,085,835	73,360	905,432	1,130,686	(1,628,688)	963,220	742,164	4,403,742	422,164	328,559	609,118	447,4
	February	company records	For 2015	105,231,990		9,648,779	(2,546,786)	85,804,959	76,227	953,105	1,145,041	(1,628,574)	976,737	754,254	4,473,088	430,072	335,337	621,582	459,5
	March	company records	For 2015	107,794,813		9,763,061	(2,498,209)	87,524,070	79,095	1,000,696	1,159,396	(1,628,460)	990,253	766,344	4,542,434	437,980	342,051	634,046	471,9
	April	company records	For 2015	110,395,259		9,877,342	(2,449,631)	89,279,729	81,962	1,048,287	1,151,716	(1,628,345)	1,003,769	778,434	4,611,780	445,887	348,890	646,510	484,4
	May	company records	For 2015	113,019,995		9,991,624	(2,401,054)	91,031,996	84,829	1,095,878	1,165,671	(1,628,231)	1,017,285	790,524	4,681,126	453,795	355,707	658,975	496,7
	June	company records	For 2015	115,689,528		10,105,906	(2,351,781)	92,773,712	87,697	1,143,469	1,179,626	(1,628,117)	1,030,801	802,615	4,750,472	461,702	362,523	671,439	509,2
	July	company records	For 2015	118,441,565		10,220,187	(2,303,145)	94,530,321	90,564	1,191,035	1,193,581	(1,628,002)	1,044,318	814,705	4,819,823	469,610	369,339	683,903	521,7
	August	company records	For 2015	121,408,302		10,334,469	(2,254,510)	96,498,736	93,431	1,238,555	1,207,537	(1,627,888)	1,057,834	826,795	4,889,179	477,517	375,837	696,367	534,1
	September	company records	For 2015	124,190,854		10,448,750	(2,205,874)	98,265,744	96,299	1,286,053	1,221,492	(1,627,774)	1,071,350	838,885	4,958,535	485,425	382,641	708,831	546,6
	October	company records	For 2015	126,928,148		10,563,032	(2,157,238)	99,938,535	99,166	1,333,551	1,235,747	(1,627,659)	1,084,866	850,975	5,027,891	493,332	389,446	721,296	559,0
	November	company records	For 2015	129,499,730		10,677,314	(2,108,602)	101,432,803	102,033	1,381,049	1,225,570	(1,627,545)	1,098,382	863,065	5,097,247	501,240	396,250	733,760	571,5
	December	p219.25.b	For 2015	132,411,556	132.411.556	10,791,595	(2,059,966)	103,209,217	104,901	1,428,548	1,239,725	(1,627,431)	1,111,899	875,156	5,166,603	509,147	403,054	746,224	584,01
23	Transmission Accumulated Depreciation			115,965,502	132,411,556	10,105,906	(2,352,008)	92,817,084	87,697	1,143,327	1,182,471	(1,628,117)	1,030,801	802,615	4,750,486	461,702	362,414	671,439	509,35
				Link to Appendix A, line 23	Link to Appendix A, line 23	1													

					Details												
_				13 Mon	th Balance For Recond	iliation											
		Farmers Valley	Harvey Run			Grandview		Conemaugh-		Grandpoint &	Handsome Lake -						
	Armstrong	Capacitor	Capacitor	Doubs SS	Meadowbrook SS	Capacitor	502 Jct Substation	Seward	Luxor	Guilford	Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
- 1	169,357	18.846	13.834	89,154	678.530	17,424	254,635	183.306	11.532	19.981	178.471	399,670	37.506	4.841	496.224	50.870	1.138
	199,276	20,486	15,291	97,704	784,613	18,575	264,974	235,495	13,631	23,057	204,021	460,752	43,317	5,724	572,979	59,504	1,898
	229,195	22,127	16,747	106,307	890,863	19,726	275,313	287,748	15,730	26,133	229,570	521,849	49,128	6,715	649,755	68,147	2,657
	259,114	23,768	18,203	115,044	996,972	20,877	285,652	340,044	17,829	29,183	255,120	582,951	53,377	7,711	726,572	76,790	3,417
	287,407	25,409	19,660	123,695	1,103,290	22,028	295,991	392,350	19,927	32,541	267,876	644,054	59,186	8,708	803,368	85,429	4,176
	315,181	27,050	21,116	132,357	1,209,378	23,179	306,330	444,681	18,023	35,674	291,214	705,157	65,110	9,704	880,149	94,072	4,937
	342,263	28,691	22,572	141,020	1,315,547	24,330	316,669	495,699	20,135	38,807	314,554	766,260	70,933	10,701	957,078	102,718	5,703
	369,964	30,332	24,029	149,682	1,421,860	25,481	327,009	545,394	22,248	41,938	337,937	827,362	76,756	11,697	1,032,773	111,351	6,475
	397,646	31,973	25,485	158,344	1,528,182	26,633	337,348	595,085	24,360	45,070	361,366	888,463	82,580	12,694	1,109,724	120,001	7,247
	425,330	33,614	26,941	167,039	1,634,370	27,784	347,687	646,679	26,472	48,202	384,795	949,565	88,403	13,690	1,186,665	128,651	8,019
	453,013	35,254	28,398	175,768	1,740,564	28,935	358,026	700,178	28,584	51,334	408,224	1,010,667	94,227	14,686	1,263,633	137,300	8,790
	480,719	36,895	29,854	184,476	1,846,751	30,086	368,365	753,679	30,696	54,466	431,654	1,071,770	100,050	15,683	1,340,601	145,950	9,562
	508,449	38,536	31,310	193,161	1,952,939	31,237	378,704	807,181	32,808	57,597	455,084	1,134,021	105,874	16,679	1,417,568	154,600	10,334
	241 201	29 601	22 E72	141 059	1 215 601	24 220	216 660	404 424	21 600	20 760	216 014	766 240	71 265	10 710	056 600	102 722	E 710

																		1
				Shuman					Claysburg Ring	Johnstown SS								
Moshannon	Waldo Run	Four Mile Junction	West Union SS	Hill/Mobley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Bus	Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Total
4,926	49,062	8,484	1,892	15														99,909,818
15,088	142,986	24,972	3,452	24														102.629.975
25,622	237,330	41,594	5,011	1,364													100	105.231.990
36,173	292,402	58,257	6,571	4,032													100	107.794.813
46,691	382,916	74,941	8,130	6,699														110.395.259
57,217	473,860	91,630	9,690	9,366													100	113,019,995
67,738	565,219	108,279	11,250	12,035	144	15,567	28,371	2,330	5,597								100	115,689,528
78,258	656,674	124,928	12,809	29,630	434	47,061	84,030	138	17,398	1,116	1,751		7,099				100	118,441,565
88,780	749,025	141,564	14,369	47,225	883	78,792	138,607	3,152	28,732	3,336	2,693		10,912				100	121,408,302
99,312	854,482	157,795	15,929	49,895	1,492	108,683	186,122	6,063	40,200	5,576	3,635		14,838	25,935			100	124,190,854
109,854	973,281	173,662	17,489	52,564	2,218	139,092	233,266	9,707	53,314	7,864	4,577	4,552	18,882	78,210				126,928,148
120,404	1,092,409	189,555	19,048	55,234	3,115	171,748	287,555	13,339	67,258	10,204	5,519	16,943	22,917	130,202	17,801	1,099		129,499,730
130,975	1,211,587	205,448	20,608	57,903	4,069	204,359	342,313	17,013	80,879	12,554	6,462	42,840	26,946	181,571	53,262	3,194	803	132,411,556
67,772	590.864	107,778	11,250	25.076	950	58.869	100,020	3,980	22,568	3,127	1,895	4,949	7.815	31,994	5.466	330	62	115,965,502

Trans-Allegheny Interstate Line

129,042,319 146,965,695 Link to Appendix A, line

Link to Appendix A, line 8 8

tion of Distribution Accumulated Depreciation	Source		Att	achment 5 - Cost Supp
ber	Prior year FERC Form 1 p219.26.b	For 2014		
r	company records	For 2015	-	
у	company records	For 2015		
	company records	For 2015	-	
	company records	For 2015		

February	company records	For 2015		
March	company records	For 2015		
April	company records	For 2015		
May	company records	For 2015		
June	company records	For 2015		
July	company records	For 2015		
August	company records	For 2015		
September	company records	For 2015		
October	company records	For 2015		
November	company records	For 2015		
December	p219.26.b	For 2015		
Distribution Accumulated Depreciation				
Calculation of Intangible Accumulated Depreciation	Source	For 2014		
	Prior year FERC Form 1 p200.21.b		6,322,660	
December Accumulated Intangible Depreciation	p200.21b	For 2015	7,830,329 7,076,495	7,830,329 7,830,329
Accumulated Intangible Depreciation			Link to Appendix A. line	
			Link to Appendix A, line 25	Link to Appendix A, line 25
Calculation of General Accumulated Depreciation	Source		25	25
December	Prior year FERC Form 1 p219.28b	For 2014	5.276.835	
December				
				0.700.040
December Assumulated Consess Description	p219.28.b	For 2015	6 723 810	6.723.810
December Accumulated General Depreciation			6,723,810 6,000,323	6,723,810
			6,723.810 6,000,323 Link to Appendix A, line	6,723,810 Link to Appendix A, line
Accumulated General Depreciation	p219.28.b		6,723,810 6,000,323	6,723,810
	p219.28.b Source		6,723.810 6,000,323 Link to Appendix A, line	6,723,810 Link to Appendix A, line
Accumulated General Depreciation Calculation of Production Accumulated Depreciation	p219.28.b Source Prior year FERC Form 1 p219.20.b-24.b	For 2015	6,723,810 6,000,323 Link to Appendix A, line 24	6,723,810 Link to Appendix A, line
Accumulated General Depreciation Calculation of Production Accumulated Depreciation December	p219.28.b Source	For 2015	6,723,810 6,000,323 Link to Appendix A, line 24	6,723,810 Link to Appendix A, line
Accumulated General Depreciation Calculation of Production Accumulated Depreciation December January February Marich	Source Prior year FERC Form 1 p219.20.b-24.b company records	For 2015 For 2014 For 2015	6,723.810 6,000,323 Link to Appendix A, line 24	6,723,810 Link to Appendix A, line
Accumulated General Depreciation Calculation of Production Accumulated Depreciation December January February	p219.28.b Source Prior year FERC Form 1 p219.20.b-24.b company records company records	For 2015 For 2014 For 2015 For 2015	6,723,810 6,000,323 Link to Appendix A, line 24	6,723,810 Link to Appendix A, line
Accumulated General Depreciation Calculation of Production Accumulated Depreciation December January February Match May May	p219.28.b Source Prior year FERC Form 1 p219.20.b-24.b company records company records company records company records company records company records	For 2015 For 2014 For 2015 For 2015 For 2015 For 2015 For 2015	6,723,810 6,000,323 Link to Appendix A, line 24	6,723,810 Link to Appendix A, line
Accumulated General Depreciation Calculation of Production Accumulated Depreciation December January February Hebruary May June	p219.28.b Source Prior year FERC Form 1 p219.20.b-24.b company records company records company records company records	For 2014 For 2015 For 2015 For 2015 For 2015 For 2015 For 2015 For 2015	6,000,323 Link to Appendix A, line 24	6,723,810 Link to Appendix A, line
Accumulated General Depreciation Calcalation of Production Accumulated Depreciation Determine January February March April May Auth April May Auth Auth Auth Auth Auth Auth Auth Auth	p219.28.b Source Pior year FERC Form 1 p219.20.b-24.b company records	For 2014 For 2015 For 2015 For 2015 For 2015 For 2015 For 2015 For 2015 For 2015	6,000,323 Link to Appendix A, line 24	6,723,810 Link to Appendix A, line
Accumulated General Depreciation Calculation of Production Accumulated Depreciation December January February Agel May June June June June June June June June	p219.28.b Source Petro year FERC Form 1 p219.20.b-24.b company records	For 2014 For 2015 For 2015 For 2015 For 2015 For 2015 For 2015 For 2015 For 2015 For 2015 For 2015	6,000,323 Link to Appendix A, line 24	6,723,810 Link to Appendix A, line
Accumulated General Depreciation Calculation of Production Accumulated Depreciation December February Musch April May June June Aurgust September	p219.28 b Source Pair year FERC Form 1 p219.20.b-24.b company records	For 2014 For 2015 For 2015	6,000,323 Link to Appendix A, line 24	6,723,810 Link to Appendix A, line
Accumulated General Depreciation Calculation of Production Accumulated Depreciation December January February March May June Jay June Jay August Cockber Cockber	p219.28.b. Source Prior year FERC Form 1 p219.20.b-24.b company records	For 2015 For 2014 For 2015 For 2015	6,000,323 Link to Appendix A, line 24	6,723,810 Link to Appendix A, line
Accumulated General Depreciation Calculation of Production Accumulated Depreciation December February Musch April May June June Aurgust September	p219.28 b Source Pair year FERC Form 1 p219.20.b-24.b company records	For 2014 For 2015 For 2015	6,000,323 Link to Appendix A, line 24	6,723,810 Link to Appendix A, line

Sum of averages above

Total Accumulated Depreciation

Attachment 5 - Cost Support

Electric / 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 40 Transmission Materials & Supplies 27 Linds/Edukid Stores Experses p227.8 37 Linds/Edukid Stores Experses p227.16 Allocated Cernal Expenses	Beg of year End of Year (for estimate)	Average of Beginning and Ending Balances	
51 Plus Property Under Capital Leases 0 p200.4.c			
Transmission / Non-transmission Cost Support			
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions	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 Land Held for Future Use		: :	Enter Debils Here
CWIP & Expensed Lease Worksheet			
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions Plant Allocation Factors	Beg of year CWIP in Form 1 Amount	Expensed Lease in Form 1 Amount	Orbido.
6 Electric Plant in Service (Note B) Attachment 5 Plant in Service	1,605,879,506		
15 Transmission Plant In Service (Note B) Attachment 5 Accumulated Depreciation	1,539,516,439		
23 Transmission Accumulated Depreciation (Note B) Attachment 5	99,909,818	•	
Pre-Commercial Costs Capitalized Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions	EOY for Estimate and BOY Amortization Amount for Final (Over 4 Years)	Average of Beginning and Ending Balances Calculated End of Year (for estimate and Balance reconciliation)	
35 Unamortized Capitalized Pre-Commercial Costs	s · s ·	s - s -	
EPRI Dues Cost Support	•		
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Allocated General & Common Expenses	Beg of year EPRI Dues		Details .
58 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 Octails Here
		. IIRe o∠	Enter Details HPFe
Safety Related Advertising Cost Support			
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions Directly Assigned A&G	Form 1 Amount Safety Related	Non-safety Related	Details
		Link to Appendix A,	

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% Composite	WV 4.5% PA 99% VA.6% Composite is calculated based on sales, payroll and property for each jurisdiction
110 SIT=State Income Tax Rate or Composite (Note H)	7.6951%	Composite is Calculated ussed on Settes, payori and property for each painted.
Education and Out Reach Cost Support		
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1 Amount	nt Education & Outreach Other Details
Directly Assigned A&G 63 General Advertising Exp Account 930.1 (Note J) p323.191.b		
		5 . 5 Enter Details Mere
Excluded Plant Cost Support	Excluded Transmission	and the same of th
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Facilities	Description of the Facilities
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities		
126 Excluded Transmission Facilities (Note L) Step-Up Facilities		General Description of the Facilities
Step-op i dullies		
Instructions:	Enter \$	
 Remove all investment below 69 kV or generator step up transformers included in transmission plant in service that 		
are not a result of the RTEP Process 2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV,	Or	
the following formula will be used: Example	Enter \$	
A Total investment in substation 1,000,000	Line 9	
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))) 400,000		
		Add more lines if necessary
Prepayments		
		Average of Beginning and Transmission
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions 36 Prepayments	Beg of year	r End of Year Ending Balances Allocation Related Details Enter'S Amount
Prepayments Prepaid Insurance	169,2	169,249 1,289,264 729,257 100% 729,257
Prepaid Pensions if not included in Prepayments Total Prepayments	100.2	9,249 1289,284 729,257 729,257
Iotal Frepayments	109,2	12,03,09 12,03,1
Detail of Account 566 Miscellaneous Transmission Expenses	•	
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Total	Details
70 Amortization Expense on Pre-Commercial Cost		Summary of Pre-Commercial Expenses
70 Amortization Expense on Pre-Commercial Cost 71 Pre-Commercial Expense	5 -	Summary or Pre-Lommercial Expenses
72 Miscellaneous Transmission Expense	1,275,31	
Total Account 566 Miscellaneous Transmission Expenses p.321.97.b	\$ 1,275,31	(s,313 Lator & Overheaf (f)
		Miscelaneous (2)
		Outside Services Logal (3) Outside Services Other (4)
		Outside: Services Outer (ii) Outside: Services Outer (ii)
		Advertising (b)
		Transet Codging and Meabs (7) Telest Totalst
		(1) Labor A overhead amount includes costs discussed to preparation of the preliminary survey and insertigation. (2) Mischilanous amount includes certail of contractor for degisterined facilities for a for preliminary for the contractor for degisterine facilities for a format in contractor for degisterine facilities for the contractor for degisterine facilities for the contractor for the co
		fees for various mailings from Legal, Procurement, Transmission & Finance, fees for various
		conference calls and PDM appaints nee. (3) Outside beal warmers includes the coal for research and preparation of the films to deformine incentive.
		(3) Obtains eggl services for includes the cost for receiver hand preparation of the litting to determine incentive rate availability.
		(4) Other services other includes fees for website development, media relations services, campaign
		management, open thaces and research services. (S) Oubside services rise invalidate the adults of a ratio consultant requiriding ratio design.
		(6) Advertising includes newspaper and other media announcements of public scoping meetings related to the
		proposed project. (7) Transkt, dodging and mends are the direct emproves for Allerghory staff to attend the scoping meetings.
		(i) usud vodinil an usus a e se mor oblaza, na sedanil zes n saran se z vidali usanib-
Net Revenue Requirement 149 Facility Credits under Section 30.9 of the PJM OATT		
197 I dulity Crouis under Section 30.9 OF BIE POM ON L		

Attachment 5 - Cost Support

Depreciation Rates

				Survivor	Salvage	Rate (Annual)											
RANSMISSION PLANT		Life		Curve	Percent	Percent	Black Oak	Wylie Ridge	502 Junction - Territorial Line	Meadowbrook Transformer	North Shenandoah	Bedington Transformer	Meadowbrook Capacitor	Kammer Transformers	Doubs Replacement Transformer #2	Doubs Replacement Transformer #3	Rep Trans
50.2	Land & Land Rights - Easements	70	-	R4	0	1.43			2,455,64								
52	Structures & Improvements	50	-	R3	(10)	2.20	16,761		1.340.13								
-	SVC	35	-		(/	2.86			1,010,10								
53	Station Equipment						1,354,619	583,338	778,46	169,363	1,372	162,194	145,082	832,210	94.890	81,620	
	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			7,287,52	ı							
55	Poles & Fixtures	55	-	R2.5	(20)	2.18			2,925,95	i							
56	Overhead Conductors & Devices								6,251,919								
	Other	55	-	R2.5	(40)	2.80											
	Clearing	70	-	R4	0	1.43											
57 58	Underground conduit	55	-	S3 R3	(5)	1.91											
58	Underground conductor and devices	45	-	R3	(5) (5)	2.33											
	SVC	35				2.86											
otal Transmission Plant Depreciation ntal Transmission Depreciation Expense (must tie to p336.7.	32,668,650						1,371,379	583,338	21,039,652	169,363	1,372	162,194	145,082	832,210	94,890	81,620	

						Annua	al 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	Altoona
152	281		14,882	71 1,860	1,255				124,069	2,654	2,156			
149,368	13,533	34,408	110,729	337,261	18,436	17,476	104,007	1,274,408		260,331	23,130	37,396		734
			96,651							8.298			25,696 136,005	
			348,696							352,592			114,912	
149,520	13,814	34,408	570,958	339,191	19,691	17,476	104,007	1,274,408	124,069	623,875	25,286	37,396	276,613	734

									Shuman					Claysburg Ring	Johnstown SS								
Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Hill/Mobley	Bartonville	Squab Hollow SS Sc	uab Hollow SVC	Shingletown	Bus	Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Total
																	770						2,459,1
						10,795																	1,512,3
69,838	11,838	922,805	103,731	9,195	126,050	1,074,343	196,964	18,716	57,772	4,069	204,359	342,313	17,013	80,879	12,554	6,462	26,956	26,946	181,571	53,262	3,194	803	11,019,1
																							7,313,2
						63,752			117								13,291						3,244,0
						50,737											1,823						7,120,6
69,838	11,838	922,805	103,731	9,195	126,050	1,199,627	196,964	18,716	57,889	4,069	204,359	342,313	17,013	80,879	12,554	6,462	42,840	26,946	181,571	53,262	3,194	803	32,668,

Attachment 5 - Cost Support

GENERAL PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Kate (Annual) Percent	Total
390	Structures & Improvements	50	R1	0	2.00	893,11
391	Office Furniture & Equipment	20	SQ	0	5.00	96,33
	Information Systems Data Handling	10 10	SQ SQ	0	10.00 10.00	309.34
392	Transportation Equipment					
	Other	15	SQ	20	5.33	
	Autos	7	S3	20	11.43	
	Light Trucks	11.5	L4	20	6.96	2.7
	Medium Truck	11.5	L4	20	6.96	
	Trailers ATV	18 15	L1 SQ	20 20	4.44 5.33	
	Alv	15	34	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	156.4
398	Miscellaneous Equipment	15	SQ	0	6.67	
Total General Plant Total General Plant Depreciation Expense (must tie to p336.10.b)	&c) 1,458,006				L	1,458,00
	<u> </u>		Survivor	Net Salvage	Accrual Rate	
INTANGIBLE PLANT		Life	Curve	Percent	(Annual) Percent	Total
303	Miscellaneous Intangible Plant	5	SQ	0	20.00	1,491.89
Total Intangible Plant		_		-		1,491,8
Total Intangible Plant Amoritization (must tie to p336.1 d &	e) 1,491,899					

These depreciation rates will not change absent the appropriate filing at FERC.

PBOP Expenses

1 Total PBOP expenses
2 Amount relating to retered personnel
3 Amount allosated on FTEs
4 Number of FTEs for Mitgheny
5 Costs per FTEs factor not capitalized; current year
7 TALLCO FTEs falbor not capitalized; current year
8 TALCO PBOP Expense in Account 926 for current year
5 TALCO PBOP Expense in Account 926 for current year
5 THES CONTINUES AND TOTAL TOT 22,856,433 8,786,372 14,070,061 4,408 3,192 0.000

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 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 Step 3 agreeing to FERC Form 1 and Attachment 5.

	Column A	Column B Pre-	Column C Commercial C	Column D Costs		Column E CWIP	Column F	Column G
Step 1	For Estimate: Prexy - 502 Junction 138 kV (CWIP) Prexy - 502 Junction 500 kV (CWIP) 502 Junction - Territorial Line (CWIP) Total	Expensed (Estimated)	Deferred -	Amount of Deferred Amortized in Year - - -	Estimate Step 2	Average of 13 Monthly Balances		
Step 3	For Reconciliation: Prexy - 502 Junction 138 kV (CWIP)	Pre	-Commercial	Costs Amount of Deferred Amortized in Year	For Reconciliation Step 2	CWIP	AFUDC In CWIP	AFUDC (If CWIP was not in Rate Base)
	1 2 3 4	- - -	-	- - -			-	
	 Total Prexv - 502 Junction 500 kV (CWIP)	-	-	-		-	-	
	1 2 3 4	: :	: : :	: : :		:	:	
	Total	-	-	-		-	-	
	502 Junction - Territorial Line (CWIP) 1 2 3 4	- - - -	: : :	- - -		139,318 - - -	:	136,129,170 - - -
	 Total	-	-	-		139,318	-	136,129,170
	Total Additions to Plant In Service (sum of the above for ea Total Additions to Plant in Service reported on pages 204-2 Difference (must be zero)		Plar Refer to	Attachment 5 - Cost Supp nt in Service Worksheet Attachment 5 - Cost Supp nt in Service Worksheet				136,129,170

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.

Allocation of Pre-Commercial Costs	Plant in Service	Allocation
	(Estimated 2/12/2008)	
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	977 000 000	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 Action

Exec Summary

Year 2

TO populates the formula with Year 1 data

1 April 2 April 3 April 4 May 5 June TO estimates all manufactures and CWIP to Pear 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 to plant in service in Formula (Appendix A, Lines 16 and 33) Year 2

Year 2

Post results of Step 3 on PJM web site Year 2 Results of Step 3 go into effect

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.

Recordilation - TO calculates Recordilation 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 Recordilation amount from prior year).

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)

Post results of Step 8 on PJM web site 9 May 10 June Year 3

Results of Step 8 go into effect

Reconciliation Details

April Year 3

1 April

Rev Req 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)

2 April 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.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(0)
		Rider Sub (West Milford)	(in service)	Monocacy SS (in service)	Bartonville SS Capacitor (In service)	Mainsburg SS (in service)	Johnstown Sub Capacitor (in service)	Grover SS (in service)	502 Junction - Territorial Line (monthly additions)
Dec (Prior Year									
CWIP) p216.b.43	Actual								106
Jan 2015	Actual								6,009,487
Feb	Actual								(6,007,300)
Mar	Actual								-
Apr	Actual								-
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	2.293

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
		Claysburg Ring Bus	Yeagerlown	Conemaugh Capacitor	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Shawville
		(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

Dec Pilor V rear Carrow		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
Dec Poter Vear CNW parts as Actual										
CMP prids 64			(in service)							
CMP prids 6.1										
Jan 2015 Actual										
Feb Actual Mar Actual Apr Actual Apr Actual May Budget Jun Budget Jul Budget CC Budget Sop Budget										-
Mar Actual Agr Budget Agr Actual	Jan 2015									
Apr Actual May Budget Jun Budget Jul Budget Aug Budget Sup Budget Oct Budget Nov Budget	Feb	Actual								-
May Budget -<	Mar	Actual								
Jun Budget	Apr	Actual								
Jul Budget -<	May	Budget								
Aug Budget	Jun	Budget								-
Sop Budget	Jul	Budget								-
Oct Budget	Aug	Budget								
Nov Budget	Sep	Budget								-
	Oct	Budget								-
Dec Budget	Nov	Budget								-
	Dec	Budget								-

				Month End Balanc	es			
Other Projects PIS (Monthly additions)	Rider Sub (West Milford)	(in service)	Monocacy SS (in service)	Bartonville SS Capacitor (In service)	Mainsburg SS (in service)	Johnstown Sub Capacitor (in service)	Grover SS	502 Junction - Territorial Line (monthly additions) CWIP
	(III Sel VICe)	(III sei wce)	(BI SCIVICE)	(III sei vice)	(III sei vice)	(III Sel Wce)	(an service)	CWIF
							-	106
			-					6,009,593
						-		2,293
	-							2,293
								2,293
						-		2,293
				754,538	22,073,337	788,782	564,788	2,293
				754,538	22,073,337	788,782	564,788	2,293
				754,538	22,073,337	788,782	564,788	2,293
				754,538	22,073,337	788,782	564,788	2,293
			34,366,931	754,538	22,073,337	788,782	564,788	2,293
			34.366.931	754,538	22.073.337	788,782	564.788	2,293
	18,411,593		34,366,931	754,538	22,073,337	788,782	564,788	2,293
	18,411,593	-	103,100,793	5,281,766	154,513,359	5,521,474	3,953,516	6,034,920
	1,416,276		7,930,830	406,290	11,885,643	424,729	304,117	464,225
(Appendix A, Line 16)	(Appendix A, Line 16)	(Appendix A, Line 16)	(Appendix A, Line 16)			(Appendix A, Line 33)		

				Month End Balan	ces			
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		1,974,739
	2,904,800	1,030,589	2,711,928	14,697,836	35,103,448	822,802		1,974,739
	2,904,800	1,030,589	2,711,928	14,697,836	35,103,448	822,802		1,974,739
	2,904,800	1,030,589	2,711,928	14,697,836	35,103,448	822,802		1,974,739
	2,904,800	1,030,589	2,711,928	14,697,836	35,103,448	822,802	945,000	1,974,739
	2,904,800	1,030,589	2,711,928	14,697,836	35,103,448	822,802	945,000	1,974,739
	2,904,800	1,030,589	2,711,928	14,697,836	35,103,448	822,802	945,000	1,974,739
	20,333,600	7,214,123	18,983,494	102,884,852	245,724,136	5,759,614	2,835,000	13,823,173

				Month End Balan	ces			
ther Projects PtS Monthly additions)								
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)

																			Page 29 of	45
4 May Year 2			Post results of Step 3 on P.	IM web site																
	Wylle Ridge (Mo	inthly 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 - Territ Line (Mont 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	155,978,0
	502 Junction	Substation	Waldo Run	Conemaugh	Blairsville	Four Mile Junction	Johnstown	Yeagertown	Grandview Capacitor	Altoona SVC	Luxor	Grandpoint & Guilford	Moshannon	Carbon Center	Shawville	Northwood	Shuman Hill	Buffalo Road	Pleasureville Capacitor	Grover SS Capacito
	\$ 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	-	38,7
																		i		
	Total Revenue		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	Charles Disc Day	Community Committee	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Armstrong			
		,621,101.07	1,817,838.25	115,288.54	, , , , , , , , , , , , , , , , , , , ,		1,011,253.44	51,806	1,515,528		Claysburg Ring Bus 199,440	Conemaugh Capacitor 186,198	1,009,135	2,410,160	56,493	27,807	2,170,565			

Results of Step 3 go into effect

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)
							502 Junction - Territorial		
							Line (monthly additions)		
		(in service)	CWIP						
Dec (Prior Year CWIP) p216.b.43									
Jan 2016									
Feb									
Mar									
Apr									
May Jun									
Jul									
Aug									
Sep									
Oct									
Nov									
Dec									

				Month End Balance	es			
						502 Junction - Territorial Line (monthly additions)		
				(in service)	(in service)	(moniny additions) CWIP	CWIP	CWIP
				(III Sci Vice)	(III Sci vice)	CWIF	CWF	CWIF
								-
	-		-	-	-			-
			-					-
	-		-					-
		:						
	-	-		-			-	-
			-					-
	-					•		
-	-			-		-		

									•				
							Meadow Brook SS		Meadowbrook				502 Junction - Territorial
			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
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)

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).

L	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
							502 Junction - Territorial Line (monthly additions)		
-									
Dec (Prior Year CWIP) p216.b.43	Actual						3,277,585		
Jan 2015	Actual						1,600,838		
Feb	Actual						(4,940,191)		
Mar	Actual						(104,764)		
Apr	Actual						(2)		
May	Actual			-	-		392		
Jun	Actual						46,962		
Jul	Actual						(32,497)		
Aug	Actual						293,226		
Sep	Actual						2,126		
Oct	Actual						(3,770)		
Nov	Actual						59		
Dec	Actual						(646)		
Total		-					139.318		

			Month End Balances			
Other Projects PIS (Monthly additions)				503	2 Junction - Territorial Line (monthly additions)	
					3,277,585	
					4,878,423	-
					(61,769)	
					(166,533)	
					(166,535)	-
					(166,142)	-
					(119,180)	-
					(151,677)	-
					141,549	-
					143,675	-
					139,905	-
					139,964	-
					139,318	-
					8,028,583	-
	-	-	-		617.583	

Result of Formula for Reconciliat

383.754

		Result of Formula for Re	LCOVERGION															
																	Page 30 of	40
							Meadow Brook SS		Meadowbrook				502 Junction - Territorial					
			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					
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
\$ 229,938,924.57	280,278.20	988,924.56	788,128.95	630,629.44	690,111.56	5,261,055	868,051	1,012,029	1,060,923	218,352	6,330,396	3,163,229	154,239,589	3,547,062	2,310,288	151,291	120,282	713,961
																·		•
	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	Bartonville SS Capacitor
	8,790,276	64,066	1,872,563	94,172	174,833	258,523	5,083,188	483,054	3,966,885	1,369,226	81,515	6,380,996	717,954	878,024	7,949,717	1,391,064	130,457	30,828
	0,730,270																	
	0,730,270	04,000	.,		,,,,,,													

Squab Hollow SS Squab Hollow SVC

2.802.028

1.594.588

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)

Monocacy SS

1.334.486

The Reconciliation in Step 8 The forecast in Prior Year 229 938 925 227.621.101

218.645

468,800

2,317,823 <Note: for the first rate year, divide this reconciliation amount by 12 and multiply by the number of months and fractional months the rate was in effect.

137.683

9,760

158,621

Interest on Amount of Refunds or Surcharges Interest 35.19a for March Current Yr Month Yr

26.537

	Month Yr	1/12 of Step 9	Interest 35.19a for		Interest	Surcharge (Refund) Owed
			March Current Yr	Months		
Jun	Year 1	193,152	0.2700%	11.5	5,997	199,149
Jul	Year 1	193,152	0.2700%	10.5	5,476	198,628
Aug	Year 1	193,152	0.2700%	9.5	4,954	198,106
Sep	Year 1	193,152	0.2700%	8.5	4,433	197,585
Oct	Year 1	193,152	0.2700%	7.5	3,911	197,063
Nov	Year 1	193,152	0.2700%	6.5	3,390	196,542
Dec	Year 1	193,152	0.2700%	5.5	2,868	196,020
Jan	Year 2	193,152	0.2700%	4.5	2,347	195,499
Feb	Year 2	193,152	0.2700%	3.5	1,825	194,977
Mar	Year 2	193,152	0.2700%	2.5	1,304	194,456
Apr	Year 2	193,152	0.2700%	1.5	782	193,934
May	Year 2	193,152	0.2700%	0.5	261	193,413
Total		2,317,823				2,355,372
		Balance	Interest	Amort	Balance	
Jun	Year 2	2,355,372	0.2700%	199,743	2,161,989	
Jul	Year 2	2,355,372 2,161,989	0.2700% 0.2700%	199,743 199,743	2,161,989 1,968,084	
Jul Aug	Year 2 Year 2	2.355.372 2.161,989 1,968,084	0.2700% 0.2700% 0.2700%	199,743 199,743 199,743	2,161,989 1,968,084 1,773,655	
Jul Aug Sep	Year 2 Year 2 Year 2	2,355,372 2,161,999 1,946,084 1,773,655	0.2700% 0.2700% 0.2700% 0.2700%	199,743 199,743 199,743 199,743	2,161,989 1,968,084 1,773,655 1,578,701	
Jul Aug Sep Oct	Year 2 Year 2 Year 2 Year 2	2.3%5.372 2.16.1989 1.946.084 1.773.695 1.578.701	0.2700% 0.2700% 0.2700% 0.2700% 0.2700%	199,743 199,743 199,743 199,743 199,743	2,161,989 1,968,084 1,773,655 1,578,701 1,383,220	
Jul Aug Sep	Year 2 Year 2 Year 2 Year 2 Year 2	2.355,372 2.161,989 1.946,064 1.773,655 1.578,701 1.383,220	0.2700% 0.2700% 0.2700% 0.2700% 0.2700% 0.2700%	199,743 199,743 199,743 199,743 199,743 199,743	2,161,989 1,968,084 1,773,655 1,578,701 1,383,220 1,187,212	
Jul Aug Sep Oct Nov Dec	Year 2 Year 2 Year 2 Year 2 Year 2 Year 2	2 385 372 2 161 989 1 946 084 1,773 685 1,578,701 1,383,220 1,182 212	0.2700% 0.2700% 0.2700% 0.2700% 0.2700% 0.2700% 0.2700%	199,743 199,743 199,743 199,743 199,743 199,743 199,743	2,161,989 1,968,084 1,773,655 1,578,701 1,383,220 1,187,212 990,675	
Jul Aug Sep Oct Nov	Year 2 Year 2 Year 2 Year 2 Year 2	2.355,372 2.161,989 1.946,064 1.773,655 1.578,701 1.383,220	0.2700% 0.2700% 0.2700% 0.2700% 0.2700% 0.2700%	199,743 199,743 199,743 199,743 199,743 199,743	2,161,989 1,968,084 1,773,655 1,578,701 1,383,220 1,187,212	
Jul Aug Sep Oct Nov Dec Jan Feb	Year 2 Year 2 Year 2 Year 2 Year 2 Year 3 Year 3	2 385 372 2 16 1999 1 946 084 1,772 665 1,578,701 1,383,200 1,117 272 990,675	0.2700% 0.2700% 0.2700% 0.2700% 0.2700% 0.2700% 0.2700% 0.2700% 0.2700%	199,743 199,743 199,743 199,743 199,743 199,743 199,743 199,743	2,161,989 1,968,084 1,773,655 1,578,701 1,383,220 1,187,212 990,675 793,607 596,007	
Jul Aug Sep Oct Nov Dec Jan	Your 2 Your 2 Your 2 Your 2 Your 2 Your 2 Your 3 Your 3 Your 3	2.3%5.372 2.161,989 1.946,084 1.772,665 1.578,701 1.383,220 1.187,212 990,675 793,607	0.2700% 0.2700% 0.2700% 0.2700% 0.2700% 0.2700% 0.2700% 0.2700% 0.2700% 0.2700%	199,743 199,743 199,743 199,743 199,743 199,743 199,743 199,743 199,743	2,161,989 1,948,084 1,773,655 1,578,701 1,383,220 1,187,212 990,675 793,607 596,007 397,873	
Jul Aug Sep Oct Nov Dec Jan Feb	Year 2 Year 2 Year 2 Year 2 Year 2 Year 3 Year 3	2 385 372 2 16 1999 1 946 084 1,772 665 1,578,701 1,383,200 1,117 272 990,675	0.2700% 0.2700% 0.2700% 0.2700% 0.2700% 0.2700% 0.2700% 0.2700% 0.2700%	199,743 199,743 199,743 199,743 199,743 199,743 199,743 199,743	2,161,989 1,968,084 1,773,655 1,578,701 1,383,220 1,187,212 990,675 793,607 596,007	
Jul Aug Sep Oct Nov Dec Jan Feb Mar	Your 2 Your 2 Your 2 Your 2 Your 2 Your 2 Your 3 Your 3 Your 3	2.3%5.372 2.161,989 1.946,084 1.772,665 1.578,701 1.383,220 1.187,212 990,675 793,607	0.2700% 0.2700% 0.2700% 0.2700% 0.2700% 0.2700% 0.2700% 0.2700% 0.2700% 0.2700%	199,743 199,743 199,743 199,743 199,743 199,743 199,743 199,743 199,743	2,161,989 1,948,084 1,773,655 1,578,701 1,383,220 1,187,212 990,675 793,607 596,007 397,873	

0.2700%

88,700

57,943

565,461

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 2,396,913 Input to Appendix A, Line 143

2,396,913

Reconciliation Amount by Project Meadow Brook SS Capacitor (Monthly additions) Meadowbrook Transformer (Monthly additions) 502 Junction - Territorial Line (Monthly additions) Wylie Ridge (Month) Doubs Transformer #4 Doubs Transformer #3 Doubs Transformer #2 edington Transforme Black Oak (Monthly Cabot SS Transforme Total Revenue Requirement Potter SS (Monthly additions) (Monthly additions) (Monthly additions) (Monthly additions) (Monthly additions) (Monthly additions) additions) Osage Whiteley Armstrong Farmers Valley Harvey Run Doubs SS 2,396,913 (13,880) (14,365) (3,331) (12,620) (7,914) (8,828) (72,073) (12,689) (15,456) (1,028) (124,199) 21,163 (1,797,735) (89,360) 144,490 16,171 2,170 14,724

		annon Waldo Run	Four Mile Junction West Union SS	Bartonville SS Capacitor
559,906 7,997 56,592 (1,289) 12,244 17,602 294,009 27,847 373,765 (12,888) 21,037 362,776 46,608 161,241	161,241 1,273,490	161,241 1,273,490	193,879 15,	86 (21,693)

Yeagertown	Rider	Monocacy SS	Shuman Hill Sub	Mainsburg SS	Johnstown Sub Capcitor	Grover SS	Claysburg Ring Bus	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Shawville	Conemaugh Capacitor
(45,731)	210,098	334,262	225,387	(1,082,445)	35,722	19,820	378,510	605,430	405,240	83,960	(18,663)	23,824	(192,551)

May Year 3 Post results of Step 8 on PJM web site \$ 2,396,913

0 June Year 3 Results of Step 8 go into effect \$ 2,396,913

Attachment 7 - Transmission Enhancement Charge Worksheet

Revenue Requirement By Project

Fixed Charge Rate	(FCR) if not a CIAC Formula Line		
A	137	FCR without Depreciation and Pre-Commercial Costs	12.6979%
В	145	FCR with Incentive ROE without Depreciation and Pre-Commercial	13.5774%
С		Line B less Line A	0.8796%
FCR if a CIAC			
D	138	FCR without Depreciation, Return, nor Income Taxes	1.0096%

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 Upgra	ade ID: b0328.1 b	0328.2; b0347.1;	b0347.2; b0347.3; b	0347.4		PJM Upgra	ade ID: b0218			PJM Upgrade	ID: b0216	
10		Details			FOO breatles To	rritorial Line (CWIP +	Direct in Complete			Malla Didaa Taasad	ormer (Plant In Service)		Dii-O-i-	(SVC) Dynamic Reacti	has Davides (Diseas In Co	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"		(Yes or No)	Yes	Suz Junction - Tel	mional Line (CWIP+	Plant In Service)		Yes	wylie Ridge Transi	ormer (Plant III Service)		Yes Yes	(SVC) Dynamic Reacti	we Device (Plant In Se	rvice)
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	Allowed ROE		12.70%					11.70%				12.70%			
15	if "Yes" on line 12 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%		Œ	12.6979%					12.6979%				12.6979%			
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	FCR for This Project		13.5774%					12.6979%				13.5774%			
	balances plus prior year 13-mo CWIP balances.	Investment		981,040,112					20,317,519				36,523,995			
17	Annual Depreciation Exp from Attachment 5			21,039,652					583,338				1,371,379			
18			Invest Yr	Return	Depreciation	Pre-Commercial Exp.	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
19 20	See Calculations for each item below See Calculations for each item below	Wo Incentive ROE W Incentive ROE	2011 2011	124,571,144.60 133,199,937.51	21,039,651.73 21,039,651.73	0.00 0.00	0.00	145,610,796.33 154,239,589.24	2,579,891.10 2,579,891.10	583,337.73 583,337.73	0.00 0.00	3,163,228.83 3,163,228.83	4,637,767.41 4,959,016.24	1,371,379.44 1,371,379.44	0.00 0.00	6,009,146.85 6,330,395.68

For Plant in Service
*Pre-Commercial Exp' is equal to the amount of pre-commercial expense on Attachment 5s for each project expensed in year and amortized 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	le ID: b0323			PJM Upgra	de ID: b0230			PJM Upgra	de ID: b0229			PJM Upgrad	le ID: b0559	
10		No	urth Shonandoah Trans	former (Plant In Service	a		Meadowhrook Transt	ormer (Plant in Service)			Redinaton Transfor	mer (Plant In Service)			Meadowhrook Canad	itor (Plant In Service)	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes	nur Silenandoan frans	ROTTIET (Flatit III Service	,	Yes	meadowordox Transi	onner (Fant in Service)		Yes	bedington transitor	mer (Flant III Service)		Yes	шеацимы оок сарас	no (Fant III Service)	
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%	12.6979%				12.6979%				12.6979%				12.6979%			
16	then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year	12.6979%				12.6979%				12.6979%				12.6979%			
	forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	1.708.798				7.021.336				6.692.736				5.693.624			
17	Annual Depreciation Exp from Attachment 5	1,372				169,363				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	See Calculations for each item below	216,980.89	1,371.60	0.00	218,352.49	891,559.79	169,362.94	0.00	1,060,922.73	849,834.58	162,194.28	0.00	1,012,028.86	722,968.72	145,082.04	0.00	868,050.76
20	See Calculations for each item below	216,980.89	1,371.60	0.00	218,352.49	891,559.79	169,362.94	0.00	1,060,922.73	849,834.58	162,194.28	0.00	1,012,028.86	722,968.72	145,082.04	0.00	868,050.76

2

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: b0495			PJM Upgrade ID: b0343				PJM Upgrade ID: b0344				PJM Upgrade ID: b0345				
10			Kammer Transforme	rs (Plant in Service)			Doubs Replace	Fransformer #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 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%	12.6979%				12.6979%				12.6979%				12.6979%			
16	then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year	12.6979%				12.6979%				12.6979%				12.6979%			
	forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant																
17	balances plus prior year 13-mo CWIP balances. Annual Depreciation Exp from Attachment 5	34,878,660 832,210				4,687,568 94.890				4,323,639 81.620				5,028,869 149,570			
	гиным эторгосиями тыр ноги гимы IIIIСП	632,210				74,090				81,020				149,570			
				Reconciliation				Reconciliation				Reconciliation				Reconciliation	
18 19	See Calculations for each item below	Return 4,428,845.02	Depreciation 832,209.58	Amount 0.00	Revenue 5,261,054.60	Return 595,221.08	Depreciation 94,890.48	Amount 0.00	Revenue 690,111.56	Return 549,009.79	Depreciation 81,619.65	Amount 0.00	Revenue 630,629.44	Return 638,558.91	Depreciation 149,570.04	Amount 0.00	Revenue 788,128.95
20	See Calculations for each item below	4,428,845.02	832,209.58	0.00	5,261,054.60	595,221.08	94,890.48	0.00	690,111.56	549,009.79	81,619.65	0.00	630,629.44	638,558.91	149,570.04	0.00	788,128.95

2

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	le ID: b0704			PJM Upgrad	e ID: b1941			PJM Upgrad	le ID: b0563			PJM Upgrac	le ID: b0564	
10			Cabot SS - Install	Autotransformer			Arms	trong			Farmers Vall	ley Capacitor			Harvey Ru	n 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	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	12.6979%				12.6979%				12.6979%				12.6979%			
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	12.6979%				12.6979%				12.6979%				12.6979%			
10	forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant																
	balances plus prior year 13-mo CWIP balances.	6,610,596				15,523,059				1,036,396				809,629			
17	Annual Depreciation Exp from Attachment 5	149,520				339,191				19,691				17,476			
				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	839,404.56	149,520.00	0.00	988,924.56	1,971,097.05	339,190.87	0.00	2,310,287.92	131,600.13	19,690.61	0.00	151,290.74	102,805.61	17,476.20	0.00	120,281.81
20	See Calculations for each item below	839,404.56	149,520.00	0.00	988,924.56	1,971,097.05	339,190.87	0.00	2,310,287.92	131,600.13	19,690.61	0.00	151,290.74	102,805.61	17,476.20	0.00	120,281.81

			PJM Upgrad	e ID: b1803				PJM Upgrade ID: b	1243			PJM Up	grade ID: b0674, b102	3, b1023.3			PJM Upgrade	e ID: b1804	
10			Doub	s SS				Potter SS					Osage Whiteley				Meadowb	rook 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"																		
13	Input the allowed ROE	No 11.70%				No 11.70%					No 11.70%					No 11.70%			
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12	12.6979%				12.6979%					12.6979%					12.6979%			
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	12.6979%				12.6979%					12.6979%					12.6979%			
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.	4,803,594				1,936,311					23,437,832					59,190,015			
17	Annual Depreciation Exp from Attachment 5	104,007				34,408					570,958					1,274,408			
	ľ																		
18		Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Pre-Commercial Exp.	Reconciliation Amount	Revenue	Return	Depreciation	Pre-Commercial Exp.	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
19 20	See Calculations for each item below See Calculations for each item below	609,953.81 609,953.81	104,007.03 104.007.03	0.00	713,960.84	245,870 245.870	34,408 34,408	0	0	280,278.20 280,278.20	2,976,104 2,976.104	570,958 570.958	0	0	3,547,062.02 3,547,062.02	7,515,867.94 7.515.867.94	1,274,408.24 1,274,408.24	0.00	8,790,276.18 8,790,276.18

			PJM Upgrade	e ID: b1990		F	JM Upgrade ID: I	0674 & b1023.1			PJM Upgrade	e ID: b1153			PJM Upgrade	e ID: b1965	
10			Grandview	Capacitor			502 Jct Su	bstation			Conemaug	h-Seward			Lux	or	
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	12.6979%				12.6979%				12.6979%				12.6979%			
	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	12.6979%				12.6979%				12.6979%				12.6979%			
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.	632,852				9,806,030				26,327,342				1,177,734			
17	Annual Depreciation Exp from Attachment 5	13,814				124,069				623,875				25,286			
	İ			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	80,358.66 80,358.66	13,813.55 13,813.55	0.00 0.00	94,172.21 94,172.21	1,245,156.46 1,245,156.46	124,069.08 124,069.08	0.00 0.00	1,369,225.54 1,369,225.54	3,343,010.26 3,343,010.26	623,874.94 623,874.94	0.00 0.00	3,966,885.20 3,966,885.20	149,547.07 149,547.07	25,285.96 25,285.96	0.00 0.00	174,833.03 174,833.03

			PJM Upgrade	ID: b1839			PJM Upgrade	ID: b1941			PJM Upgrade	e ID: b1801			PJM Upgrad	e ID: b1967	
10			Grandpoint &	Guilford			Handsome Lake	-Homer City			Alto	ona			Blairs	ville	
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	12.6979%				12.6979%				12.6979%				12.6979%			
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	12.6979%				12.6979%				12.6979%				12.6979%			
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.	1.741.446				12.568.645				34.248.562				3.254.220			
17	Annual Depreciation Exp from Attachment 5	37,396				276,613				734,352				69,838			
				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	221,126.48 221,126.48	37,396.34 37,396.34	0.00 0.00	258,522.82 258,522.82	1,595,949.53 1,595,949.53	276,613.04 276,613.04	0.00 0.00	1,872,562.57 1,872,562.57	4,348,836.06 4,348,836.06	734,351.53 734,351.53	0.00 0.00	5,083,187.59 5,083,187.59	413,216.42 413,216.42	69,837.51 69,837.51	0.00 0.00	483,053.93 483,053.93

6

			PJM Upgrade	ID: b1672			PJM Upgrade	ID: b1800			PJM Upgrade	ID: b1945			PJM Upgrade	ID: b1770			PJM Upgrade	ID: b1964	
10			Carbon (Center			Hunters	stown			Johnst	own			Buffalo	Road			Mosha	nnon	
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	Input the allowed ROE	11.70%				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	12.6979%				12.6979%				12.6979%				12.6979%				12.6979%			
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	12.6979%				12.6979%				12.6979%				12.6979%				12.6979%			
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.	548,726				42,985,108				4,837,221				432,126				5,922,053			
17	Annual Depreciation Exp from Attachment 5	11,838				922,805				103,731				9,195				126,050			
				Reconciliation				Reconciliation				Reconciliation				Reconciliation				Reconciliation	
18		Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue
19	See Calculations for each item below	69,676.50	11,838.11	0.00	81,514.61	5,458,190.77	922,805.04	0.00	6,380,995.81	614,223.81	103,730.56	0.00	717,954.37	54,870.77	9,195.37	0.00	64,066.14	751,974.27	126,049.63	0.00	878,023.90
20	See Calculations for each item below	69,676.50	11,838.11	0.00	81,514.61	5,458,190.77	922,805.04	0.00	6,380,995.81	614,223.81	103,730.56	0.00	717,954.37	54,870.77	9,195.37	0.00	64,066.14	751,974.27	126,049.63	0.00	878,023.90

	i																								
		PJM I	Upgrade ID: b243	33.1, b2433.2, b24	33.3		PJM Upgrade ID:	b1609, b1769			PJM Upgrade	D: b2343			PJM Upgrade I	D: b2342			PJM Upgrade	ID: b1610			PJM Upgrade	D: b1840	
10			Waldo	o Run			Four Mile J	unction			West Un	ion SS			Shuman Hill	Mobley			Yeagerte	own			Rider S	ub	ļ
11	"Yes" if a project under PJM OATT Schedule 12, otherwise																								
12	"No"	Yes				Yes				Yes			I	Yes			I	Yes				Yes			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29. Otherwise "No"												1												
		No				No				No			l	No				No				No			
	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%				11.70%			
14	if "Yes" on line 12	12.6979%				12.6979%				12.6979%				12.6979%				12.6979%				12.6979%			
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 Forecast – End of prior year net plant plus current year	12.6979%				12.6979%				12.6979%				12.6979%				12.6979%				12.6979%			
16	forecast of CWIP or Cap Adds.																								
	reconciliation - Average of 13 month prior year net plant																								
	balances plus prior year 13-mo CWIP balances.	53,159,255				9,403,948				879,996				1,266,010				183,838				2,684,811			
17	Annual Depreciation Exp from Attachment 5	1,199,627				196,964				18,716				57,889				3,194				42,840			
				Reconciliation				Reconciliation				Reconciliation				Reconciliation				Reconciliation				teconciliation	
18		Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return 160 756 18	Depreciation	Amount	Revenue 218 644 94	Return 23 343 54	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue
19 20	See Calculations for each item below See Calculations for each item below	6,750,090.25 6,750,090.25	1,199,626.89	0.00	7,949,717.14	1,194,100.54	196,963.62 196,963.62	0.00	1,391,064.16	111,740.65 111.740.65	18,716.12 18,716.12	0.00	130,456.77 130,456.77	160,756.18	57,888.76 57.888.76	0.00		23,343.54	3,193.51 3.193.51	0.00	26,537.05 26,537.05	340,913.61 340.913.61	42,840.31 42.840.31	0.00	383,753.92 383,753.92
20	CCC Culculations for Culculations below	0,750,070.25	1,177,020.07	0.00	7,747,717.14	1,174,100.04	170,700.02	0.00	1,371,004.10	111,740.00	10,710.12	0.00	130,430.77	100,750.10	37,000.70	0.00	210,044.74	20,040.04	3,173.31	0.00	20,007.00	340,713.01	42,040.31	0.00	303,733.72

			PJM Upgrade	ID: b2235			PJM Upgrade	ID: b2260			PJM Upgrade	e ID: b1802			PJM Upgrad	e ID: b0555			PJM Upgrad	e ID: b0556			PJM Upgrade	ID: b1943	
10			Monoca	cy SS			Bartonville St	S Capacitor			Mainsb	urg SS			Johnstown S	ub Capacitor			Grove	r SS			Claysburg	Ring Bus	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes				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				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%				11.70%			
	If "Yes" on line 12 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%	12.6979%				12.6979%				12.6979%				12.6979%				12.6979%				12.6979%			
	then line 3, and if line 12 is "Yes" then line 7	12.6979%				12.6979%				12.6979%				12.6979%				12.6979%				12.6979%			
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.	9,079,594				210,737				3,272,497				599,675				405,436				3,816,244			
17	Annual Depreciation Exp from Attachment 5	181,571				4,069				53,262				12,554				6,462				80,879			
				Reconciliation				Reconciliation				Reconciliation				Reconciliation				Reconciliation				Reconciliation	
18		Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue
19	See Calculations for each item below	1,152,914.58	181,571.23	0.00	1,334,485.81	26,759.07	4,068.99	0.00	30,828.06	415,537.29	53,262.46	0.00	468,799.75	76,145.89	12,553.82	0.00	88,699.71	51,481.72	6,461.63	0.00		484,581.54	80,879.27	0.00	565,460.81
20	See Calculations for each item below	1,152,914.58	181,571.23	0.00	1,334,485.81	26,759.07	4,068.99	0.00	30,828.06	415,537.29	53,262.46	0.00	468,799.75	76,145.89	12,553.82	0.00	88,699.71	51,481.72	6,461.63	0.00	57,943.35	484,581.54	80,879.27	0.00	565,460.81

			PJM Upgrade ID:	b2364 & b2364.1
10			Squab Ho	ollow SS
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes		
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No		
13	Input the allowed ROF	11.70%		
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12	12.6979%		
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	12.6979%		
6	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.	10,948,528		
7	Annual Depreciation Exp from Attachment 5	204,359		
				Reconciliation
18		Return	Depreciation	Amount
19	See Calculations for each item below See Calculations for each item below	1,390,229.29	204,358.83	0.00

[PJM Upgrade ID: b2364 & b2364.1	PJM Upgrade ID: b2362	PJM Upgrade ID: b2156	PJM Upgrade ID: b2546	PJM Upgrade ID: b1998	
Ĺ	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Shawville]
ise	Yes	Yes	Yes	Yes	Yes	
he						
	No 11.70%	No 11.70%	No 11.70%	No 11.70%	No 11.70%	
ve	12.6979%	12.6979%	12.6979%	12.6979%	12.6979%	
7%	12.6979%	12.6979%	12.6979%	12.6979%	12.6979%	
	10.948.528	19.371.093	950.312	70.537	1.036.984	
	204,359	342,313	17,013	803	26,946	
ŀ						
	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	Total Incentive Charged Revenue Credit
	1,390,229.29 204,358.83 0.00 1,594,588.12 1,390,229.29 204,358.83 0.00 1,594,588.12	2,459,715.13 342,313.25 0.00 2,802,028.36 2,459,715.13 342,313.25 0.00 2,802,028.36	120,669.29 17,013.34 0.00 137,682.63 120,669.29 17,013.34 0.00 137,682.63	8,956.65 803.05 0.00 9,759.70 8,956.65 803.05 0.00 9,759.70	131,674.80 26,946.33 0.00 158,621.13 131,674.80 26,946.33 0.00 158,621.13	220,988,882.83 229,938,924.57 229,938,924.57

\$8,950,041.74 Ax A Line 148

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											
CALCULATION OF COST OF DEBT											
YEAR ENDED 12/31/2015]										
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(8)	0	
t=N	Issue Date	Maturity Date	ORIGINAL ISSUANCE	Net Proceeds At Issuance	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year* Z*	Weighted Outstanding Ratios	Effective Cost Rate (Tables 2 and 3)	Weighted Debt Cost at t = N (h) * (i)	
Long Term Debt / 12/31/2015 First Mortgage Bonds:											
3.85%, Senior Unsecured Notes 3.76%, Senior Unsecured Notes	12/11/2014 10/16/2015	6/1/2025 5/30/2025	\$ 550,000,000 \$ 75,000,000	\$ 545.247.429 \$ 74,437,766	\$ 545.716.307 \$ 74,449,939	12 3	\$545.716.306.92 \$ 18,612,484.77	96.70% 3.298%	3.95% 3.85%	3.82% 0.13%	
Total			\$ 625,000,000		\$ 620,166,246		\$ 564,328,792	100.000%		3.95%	
t = time The current portion of long term debt is included it	- No. Association of the No.	ata-data-a-	*		¥ 323,133,23		*				_
The outstanding amount (column (e)) for debt reti	red during the year is the outstanding amount at										

	TABLE 2: Effective Cost Ra	ates For Traditional Front-Loaded Deb	ot Issuances:										
	YEAR ENDED 12/3	i1/2015 (aa)	(bb)	(cc)	(dd) 14	(ee)	(ff)	(99)	(hh)	(ii)	(ii)	(kk)	(11)
	Long Term Debt Is Affiliate	Issue Date	Maturity Date	Amount Issued	(Discount) Premium at Issuance	Issuance Expense	Loss/Gain on Reacquired Debt	Less Related ADIT (Attachment 1)	Net Proceeds	Net Proceeds Ratio	Coupon Rate	Annual Interest	Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)
(1) (2)	3.85%. Senior Unsecure: No 3.76%, Senior Unsecured Notes	12/11/2014 10/16/2015	6/1/2025 5/30/2025	\$ 550.000.000 75,000,000	\$ (418.000)	4.334.571 562,234	-	300X	\$ 545.247.429 \$ 74,437,766	99.1359 99.2504	0.03850 0.0376	\$ 21.175.000 \$ 2,820,000	3.95% 3.85%
		cceptable bond table or from YTM = Internal Rate of R thre (YTM at issuance): the t=0 Cashflow C _p equals N	Retum (JRR) calculation let Proceeds column (gg); Semi-annual (or other) interest cashflows i	\$ 625,000,000 C _{b.1} , C _{b.2} , etc.).	(418,000)	\$ 4,896,805			\$ 619,685,195			\$ 23,995,000	

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

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

Total Loan Amount		\$	900,000,000
Internal Rate of Retu	rn¹		4.886348%
Based on following F	Financial Formula ² :		
NPV = 0 =	$\sum_{t=1}^{N} C t/(1+IR R) p w$	r((t)

 Origination Fees
 7,780,984

 Odignation Fees
 7,780,984

 Addition Origination Fees
 15,125

 Total Issuance Expense
 7,796,879

 Revolving Credit Commitment Fee
 New Borrowing
 Old Borrowing

 Revolving Credit Commitment Fee
 0.005
 0.0050

 Revolving Credit Commitment Fee
 0.005
 0.0050

After borrowing is at the midpoint (\$275,000)

	20	08 2008	2008	2008	2009	2010	2011	2012	2013	2014	2015
LIBOR Rate	0.0000		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Spread	0.0000	70 0.000070	0.000070	0.0000 /0	0.000070	0.000070	0.000070	0.000070	0.0000 /0	0.000070	0.000070
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	\$ 450,000,00	0				4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Revolver Interest Rate	\$ 350,000,00	0 Draw 1	DONE			3.249%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,00	0 Draw 2, 3, 4	DONE			3.247%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,00	n Draw 5	DONE			3.251%	4.50%	6.21%			
	\$ 350,000,00		DONE - Roll over Draw	1 and 4		3.316%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,00		DONE	T dild 4		3.361%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,00		DONE - Roll over Draw 2	2 3 and 5		3.422%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,00		DONE - ROIF OVER BIAW 2	, o and o		3.417%	4.50%	6.21%			
Revolver Interest Rate		Draw 10	DONE			3.348%	4.50%	6.21%			
		0 Draw 11	DONE - Roll over Draw 6	and 0		3.498%	4.50%	6.21%			
Revolver Interest Rate		0 Draw 12	DONE - Roll over Draw 1			3.418%	4.50%	6.21%			
Revolver Interest Rate		0 Draw 13	DONE - Roll over Draw 7			3.398%	4.50%	6.21%			
Revolver Interest Rate		0 Draw 14	DONE	and o		3.275%	4.50%	6.21%			
Revolver Interest Rate		0 Draw 15	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate		0 Draw 16	DONE - Roll over Draw 1	1		3.289%	4.50%	6.21%			
Revolver Interest Rate		0 Draw 17	DONE			3.248%	4.50%	6.21%			
		0 Draw 17A	DONE - Roll over Draw 1	2. 14 and 15		3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,00	0 Draw 18	DONE - Roll over Draw 1	10 447		3.286%	4.50%	6.21%			
				3 and 17		3.200%					
		0 Draw 19	DONE DONE				3.283%	6.21%			
Revolver Interest Rate		0 Draw 20	DONE - Roll over Draw 1				3.304%	6.21%			
		0 Draw 21	DONE - Roll over Draw 1				3.312%	6.21%			
Revolver Interest Rate		0 Draw 22	DONE - Roll over Draw 1	8			3.312%	6.21%			
Revolver Interest Rate Revolver Interest Rate		0 Draw 23 0 Draw 24	DONE Roll over Draw 20				3.222% 3.213%	6.21% 6.21%			
			Non over Diaw 20				5.21576	5.2176			
Revolver Interest Rate		0 Draw 25	DONE Roll over Draw 21				3.174%	6.21%			
Revolver Interest Rate	\$ 450,000,00	0 Draw 26	DONE Roll over Draw 25				3.169%	6.21%			
Revolver Interest Rate	\$ 450,000,00	0 Draw 27	DONE - Pay off Draw 26	3			3.196%	6.21%			
Revolver Interest Rate	\$ 450,000,00	0 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)		Amortization of
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	origination fees and commitment fees
2008											
12/24/200	7 Q4	68,183,000	10.000.000	10.000.000	10,000,000		734.955.02		9.265.045		_
01/31/200		00,100,000	10,000,000	10,000,000	9,265,045		31.013.00		(31,013)	46,132	46,132
02/4/2008				10,000,000	9,280,164		69.578.45		(69,578)	4,853	4,853
02/6/2008				10,000,000	9,215,438		137.50		(138)	2,409	2,409
02/29/200				10,000,000	9,217,710		2,960.00		(2,960)	27,752	27,752
03/5/2008				10,000,000	9,242,502		125.384.16		(125,384)	6.042	6.042
3/24/2008		25,543,000		10,000,000	9,123,160	155,047.57	120,004.10		(155,048)	22,684	(132,363)
03/31/200		25,545,000		10,000,000	8,990,797	100,047.07	17.011.00		(17,011)	8,230	8,230
04/30/200				10,000,000	8,982,016		197,269,56		(197,270)	35,289	35,289
05/19/200				10,000,000	8,820,035		109.824.88		(109,825)	21,931	21,931
6/23/2008		20,509,000		10,000,000	8,732,141	97,477,43	100,021.00		(97,477)	40,038	(57,439)
06/26/200		20,000,000		10,000,000	8,674,702	07,177.10	43.098.82		(43,099)	3,402	3,402
06/30/200				10,000,000	8,635,005		13,267,50		(13,268)	4,516	4,516
08/8/2008				10,000,000	8,626,253		1,577,79		(1,578)	44,084	44,084
08/13/200				10,000,000	8,668,760		62,776,98		(62,777)	5,667	5.667
8/15/2008			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				65,000,000	55,773,258		530.00		(530)	36,461	36,461
8/25/2008				65,000,000	55,809,189		15,125.00		(15,125)	36,485	36,485
9/3/2008				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	3 Q3			65,000,000	55,848,138		41,845.84		(41,846)	21,903	21,903
9/15/2008	3 Q3		(20,000,000)	45,000,000	55,828,196	243,199.31			(20,243,199)	29,196	(214,004)
9/25/2008	3 Q3		, , , , ,	45,000,000	35,614,192		7,525.25		(7,525)	46,580	46,580
9/29/2008	3 Q3			45,000,000	35,653,247		98,058.08		(98,058)	18,645	18,645
9/30/2008		24,995,000		45,000,000	35,573,834		18,136.90	235,520.83	(253,658)	4,650	4,650
10/2/2008			20,000,000	65,000,000	35,324,826			78,506.96	19,921,493	9,235	9,235
10/17/200				65,000,000	55,255,554		2,030.03		(2,030)	108,439	108,439
10/29/200				65,000,000	55,361,963		266.90		(267)	86,901	86,901
11/19/200				65,000,000	55,448,597		96,048.71		(96,049)	152,404	152,404
11/21/200	8 Q4			65,000,000	55,504,952		730.00		(730)	14,511	14,511

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

TrAILCo anticipates its financing will be a 7 year loan, where by TrAILCo pays Origination Fees of \$5.2 million and a Commitments Fee of 0.3% on the undrawn principle. Consistent with GAAP, TrAILCo will amortize the Origination Fees and Commitments Fees using the standard Internal Rate of Return formula below.

Each year, TrAILCo will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount on this attachment.

Total Loan Amount		\$	900,000,000
Internal Rate of Retur	n¹		4.886348%
Based on following F	inancial Formula ² :		
NPV = 0 =	$\sum_{t=1}^{N} C_t/(1+IR\ R)p\ w$	r((t)

Origination Fees Origination Fees		7,780,954
Addition Origination Fees		15,125
Total Issuance Expense	<u>.</u>	7,796,079
	New Borrowing	Old Borrowing
Revolving Credit Commitment Fee Revolving Credit Commitment Fee	0.005	0.005 0.003

After borrowing is at the midpoint (\$275,000)

_												
	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	Q1		-	160,000,000	149,479,202			1,100,000.00	(1,100,000)	175,942	175,942
	4/8/2009	Q2		-	160,000,000	148,555,144			549,166.67	(549,167)	272,085	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				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			44,792,084	794,450	586,534
	10/16/2009	Q4		,,	375,000,000	365,095,468			321,250.00	(321,250)	525,294	525,294
	11/5/2009	Q4		30,000,000	405,000,000	365,299,512	_		. ,	30,000,000	956,176	956,176
	12/4/2009	Q4		50,000,000	455,000,000	396,255,688				50,000,000	1,504,831	1,504,831
	12/16/2009	Q4	73,715,000	-	455,000,000	447,760,519	1,374,479.16			(1,374,479)	702,843	(671,636)
	1/4/2010	Q1	10,110,000		455,000,000	447,088,883	.,,		138.489.58	(138,490)	1,111,675	1,111,675
	1/5/2010	Q1		30,000,000	485,000,000	448,062,068	892,331.11			29,107,669	58,568	(833,764)
	1/15/2010	Q1		-	485,000,000	477,228,304	440,625.00			(440,625)	624,167	183,542
	1/25/2010	Q1		(485,000,000)	-	477,411,847	423,000.00		18.489.58	(485,441,490)	624,407	201,407
	1/25/2010	Q1		450,000,000	450,000,000	(7,405,236)	,	4,533,000.00	10,100100	445,467,000	,	
	1/25/2010	Q1		45,000,000	495,000,000	438,061,764		5,852,578.67		39,147,421	_	_
	1/27/2010	01		10,000,000	495,000,000	477,209,186		6.979.59		(6.980)	124.763	124.763
	2/3/2010	Q1 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		,	_,00 7	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		,521.01	255,416.67	(255,417)	432,008	432,008
	4/5/2010	Q2			565,000,000	550,831,415		123,660.90	200, 110.01	(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		00,000,000	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		2,100.70		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	400,304	(160,694)
	5/12/2010	Q2		00,000,000	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	02			625,000,000	612,319,843	170,100.00	182,500.00		(182,500)	640,599	640,599
	5/26/2010	Q2 Q2		20,000,000	645,000,000	612,777,942		102,300.00		20,000,000	480,746	480,746
	6/14/2010	Q2		20,000,000	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		130,071.30	230,764	(230,764)	1,411,820	1,411,820
	7/2/2010	Q3			645,000,000	635,864,253		1,168.50	230,764	(1,169)	83,116	83,116
	7/7/2010	Q3		35,000,000	680,000,000	635,946,200		1,100.50	-	35,000,000	415,741	415,741
	7/15/2010	Q3		33,000,000	680,000,000	671,361,942	8,500,000.00			(8,500,000)	702,368	(7,797,632)
		Q3		(05 000 000)			6,500,000.00					
	7/26/2010	Q3		(65,000,000)	615,000,000	663,564,309				(65,000,000)	954,726	954,726
	7/26/2010 7/26/2010	Q3		(20,000,000) 115,000,000	595,000,000 710,000,000	599,519,036 579,519,036				(20,000,000) 115,000,000	- 1	-
	7/26/2010	Q3		115,000,000	710,000,000		115,798.33			(115,798)		(115.798)
						694,519,036					-	
	7/26/2010 8/9/2010	Q2 Q3		(35,000,000)	710,000,000 675,000,000	694,403,237 693,858,400	544,837.22 107,415.00			(544,837) (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			35,000,000	1,210,029	1,103,414
		Q3					271 690 92				272 504	900
	8/12/2010	Q3		(30,000,000)	680,000,000	695,021,814	271,680.83			(30,271,681)	272,581	
	8/12/2010 8/12/2010	Q3 Q3		(80,000,000) 110,000,000	600,000,000 710,000,000	665,022,714 584,323,106	699,608.89			(80,699,609) 110,000,000	-	(699,609)
		Q3		110,000,000				407 916 00			1 625 145	1 625 145
	8/30/2010	Q3 Q3		20,000,000	710,000,000 740,000,000	694,323,106 695,550,735	-	407,816.09		(407,816)	1,635,445 727,674	1,635,445 727,674
	9/7/2010 9/26/2010	Q3 Q3		30,000,000	740,000,000	726,278,408	-			30,000,000	1,805,872	1,805,872
	10/1/2010	Q3 Q4			740,000,000	728,084,280			162,778	(162,778)	475,975	475.975
		Q4 Q4		20,000,000					102,778	20,000,000		
	10/8/2010 10/26/2010	Q4 Q4		30,000,000 (115,000,000)	770,000,000 655,000,000	728,397,478 759,064,217	1,028,023.33			30,000,000 (116,028,023)	666,739	666,739 759,916
		Q4 Q4					1,020,023.33				1,787,940	759,916
	10/26/2010			115,000,000	770,000,000	644,824,133	-			115,000,000	002 774	002 774
	11/5/2010	Q4 Q4		30,000,000	800,000,000	759,824,133	205 704 44			30,000,000	993,774	993,774
	11/9/2010			(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	- 1	-
	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)	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	-	(6)
	12/6/2010	Q4		20,000,000	820,000,000	790,002,882				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
	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	111,000.00			115,000,000	3.0,223	(.2.,5.5)
	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
•	20/2011	۷1		(20,000,000)	000,000,000	00.,.00,000	1.10,002.10			(20, 110,000)	., 11 3,301	.,500,554

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

TrAILCo anticipates its financing will be a 7 year loan, where by TrAILCo pays Origination Fees of \$5.2 million and a Commitments Fee of 0.3% on the undrawn principle. Consistent with GAAP, TrAILCo will amortize the Origination Fees and Commitments Fees using the standard Internal Rate of Return formula below.

Each year, TrAILCo will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount on this attachment.

Total Loan Amount		\$	900,000,000
Internal Rate of Retu			4.8863489
Based on following F	inancial Formula ² :		
NPV = 0 =	$\sum_{t=1}^{N} C t/(1+IR R) p w$	r ((t)

Total Issuance Expense	-	7,796,07
Total forestino Expense	_	1,100,01

After borrowing is at the midpoint (\$275,000)

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	-	- 1
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	-	- 1
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	(00.000.000)	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	0.000.000		290,416.67	(290,417)	4,902,813	4,902,813
1/17/2012	Q1 Q1		450,000,000	443,467,207	9,000,000	0.070.00		(9,000,000)	5,306,145	(3,693,855)
3/2/2012 7/15/2012	Q3		450,000,000	439,773,352	0.000.000	3,070.00		(3,070)	2,594,240 7,874,847	2,594,240 (1,125,153)
1/15/2012	Q3 Q1		450,000,000 450,000,000	442,364,522 441,239,369	9,000,000 9,000,000			(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)	10,740,263	1,604,752
1/15/2013	Q3 Q1		450,000,000	444,584,404	9,000,000			(9,000,000)	10,804,752	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)	430,000,000	448,092,888	9,000,000			(459,000,000)	10,907,105	1,907,105
1/10/2013	Q1	(450,000,000)	-	440,032,000	3,000,000			(400,000,000)	10,907,103	1,507,105

Commitment fees for 4th quarter 2008

ATTACHMENT 2 Annual Transmission Revenue Requirements For 2016 Rate Year

ATTACHMENT H-18A

	ns-Allegheny Interstate Line Company			
	nula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction	TrAILCo
Sha	ded cells are input cells			0040 Farrage
Allocat	tors			2016 Forecast
1	Wages & Salary Allocation Factor Transmission Wages Expense		p354.21.b	0
2	Total Wages Expense		p354.28.b	0
3	Less A&G Wages Expense		p354.27.b	0
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	0
5	Wages & Salary Allocator		(Line 1 / Line 4), if line 2 = 0, then 100%	100.0000%
	Plant Allocation Factors			
6	Electric Plant in Service	(Note B)	Attachment 5	1,758,715,406
7	Total Plant In Service		(Line 6)	1,758,715,406
8	Accumulated Depreciation (Total Electric Plant)		Attachment 5	146,965,695
9	Total Accumulated Depreciation		(Line 8)	146,965,695
10	Net Plant		(Line 7 - Line 9)	1,611,749,711
11	Transmission Gross Plant		(Line 15 + Line 21)	1,758,715,406
12	Gross Plant Allocator		(Line 11 / Line 7, if Line 7=0, enter 100%)	100.0000%
13	Transmission Net Plant		(Line 11 - Line 29)	1,611,749,711
14	Net Plant Allocator		(Line 13 / Line 10, if line 10=0, enter 100%)	100.0000%
	Calculations Transmission Plant Transmission Plant In Service	(Note P)	Attachmont 5	1 697 206 590
15	Transmission Frant in Service	(Note B)	Attachment 5	1,687,396,580
16	New Trans. Plant Adds. for Current Calendar Year (13 average balance)	(Note B)	Attachment 6	121,700,760
17	Total Transmission Plant		(Line 15 + Line 16)	1,809,097,340
18	General & Intangible		Attachment 5	71,318,826
19	Total General & Intangible		(Line 18)	71,318,826
20	Wage & Salary Allocator			
20 21	Transmission Related General and Intangible Plant		(Line 5) (Line 19 * Line 20)	100.0000% 71,318,826
	Transmission Related General and Intangible Plant Transmission Related Plant			71,318,826
21			(Line 19 * Line 20)	71,318,826
21	Transmission Related Plant	(Note B)	(Line 19 * Line 20)	71,318,826 1,880,416,166
21 22 23 24	Transmission Related Plant Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation	(Note B)	(Line 19 * Line 20) (Line 17 + Line 21) Attachment 5 Attachment 5	71,318,826 1,880,416,166 132,411,556 6,723,810
21 22 23 24 25	Transmission Related Plant Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation Accumulated Intangible Amortization	(Note B)	(Line 19 * Line 20) (Line 17 + Line 21) Attachment 5 Attachment 5 Attachment 5	71,318,826 1,880,416,166 132,411,556 6,723,810 7,830,329
21 22 23 24 25 26	Transmission Related Plant Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation Accumulated Intangible Amortization Total Accumulated General and Intangible Depreciation	(Note B)	(Line 19 * Line 20) (Line 17 + Line 21) Attachment 5 Attachment 5 (Sum Lines 24 to 25)	71,318,826 1,880,416,166 132,411,556 6,723,810 7,830,329 14,554,139
21 22 23 24 25	Transmission Related Plant Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation Accumulated Intangible Amortization	(Note B)	(Line 19 * Line 20) (Line 17 + Line 21) Attachment 5 Attachment 5 Attachment 5	71,318,826 1,880,416,166 132,411,556
21 22 23 24 25 26 27	Transmission Related Plant Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation Accumulated Intangible Amortization Total Accumulated General and Intangible Depreciation Wage & Salary Allocator	(Note B)	(Line 19 * Line 20) (Line 17 + Line 21) Attachment 5 Attachment 5 Attachment 5 (Sum Lines 24 to 25) (Line 5)	71,318,826 1,880,416,166 132,411,556 6,723,810 7,830,329 14,554,139 100,0000%

Adjus	tment To Rate Base			
	Accumulated Deferred Income Taxes			
31	ADIT net of FASB 106 and 109 Enter Negative		Attachment 1	-253,169,729
32	Transmission Related Accumulated Deferred Income Taxes		(Line 31)	-253,169,729
33	Transmission Related CWIP (Current Year 13 Month weighted average balances)	(Note B)	p216.b.43 as shown on Attachment 6	365,790
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	729,257
	Materials and Supplies			
37	Undistributed Stores Expense	(Note A)	Attachment 5	0
38	Wage & Salary Allocator		(Line 5)	100.0000%
39 40	Total Undistributed Stores Expense Allocated to Transmission		(Line 37 * Line 38)	0
	Transmission Materials & Supplies		Attachment 5	0
41	Transmission Related Materials & Supplies		(Line 39 + Line 40)	0
40	Cash Working Capital		() : 74)	0.040.040
42 43	Operation & Maintenance Expense 1/8th Rule		(Line 74) 1/8	2,919,840 12.5%
44	Transmission Related Cash Working Capital		(Line 42 * Line 43)	364,980
45	Total Adjustment to Rate Base		(Lines 32 + 33 + 34 + 35+ 36 + 41 + 44)	-251,709,703
			## TO 11 17	
46	Rate Base		(Line 30 + Line 45)	1,481,740,769
OPM				
Octivi				
	Transmission O&M			
47	Transmission O&M		p321.112.b	6.348.640
48	Less Account 566 Misc Trans Exp listed on line 73 below.)		(line 73)	1,275,313
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	0
51	Plus Property Under Capital Leases		p200.4.c	0
52	Transmission O&M		(Lines 47 - 48 - 49 + 50 + 51)	5,073,327
	A&G Expenses			
53	Total A&G		p323.197.b	-3,428,795
54	Less Property Insurance Account 924		p323.185.b	75,102
55	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b	0
56	Less General Advertising Exp Account 930.1	, ,	p323.191.b	5
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)	-3,503,902
60	Wage & Salary Allocator		(Line 5)	100.0000%
61	Transmission Related A&G Expenses		(Line 59 * Line 60)	-3,503,902
	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	75,102
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5	0
67 68	Total Accounts 928 and 930.1 - General		(Line 65 + Line 66)	75,102
	Net Plant Allocator		(Line 14)	100.0000%
69	A&G Directly Assigned to Transmission		(Line 67 * Line 68)	75,102
	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	1,275,313
73	Total Account 566		Sum (Lines 70 to 72)	1,275,313
74	Total Transmission O&M		(Lines 52 + 61 + 64 + 69 + 73)	2,919,840
1-4			\	2,010,040

Depre	ciation & Amortization Expense				
	Depreciation Expense				
75	Transmission Depreciation Expense			Attachment 5	32,668,650
76	General Depreciation			Attachment 5	1,458,006
76 77	Intangible Amortization		(Note A)	Attachment 5	1,491,899
78	Total		(Note A)	(Line 76 + Line 77)	2,949,905
79	Wage & Salary Allocator			(Line 5)	100.0000%
80	Transmission Related General Depreciation and Ir	tangible Amortization		(Line 78 * Line 79)	2,949,905
81	Total Transmission Depreciation & Amortization			(Lines 75 + 80)	35,618,556
Taxes	Other than Income				
82	Transmission Related Taxes Other than Income			Attachment 2	11,184,996
83	Total Taxes Other than Income			(Line 82)	11,184,996
Retur	n / Capitalization Calculations				
	-				
84	Preferred Dividends		enter positive	p118.29.c	0
	Common Stock				
85	Proprietary Capital			p112.16.c	931,728,042
86	Less Accumulated Other Comprehensive Income	Account 219		p112.15.c	0
87	Less Preferred Stock			(Line 95)	0
88 89	Less Account 216.1 Common Stock			p112.12.c (Line 85 - 86 - 87 - 88)	931,728,042
69	Common Stock			(Line 65 - 66 - 67 - 66)	931,720,042
	Capitalization				
90	Long Term Debt		(Note N)		624,624,121
91	Less Unamortized Loss on Reacquired Debt			p111.81.c	0
92 93	Plus Unamortized Gain on Reacquired Debt			p113.61.c	0
93	Less ADIT associated with Gain or Loss Total Long Term Debt			Attachment 1 (Line 90 - 91 + 92 - 93)	624,624,121
95	Preferred Stock			p112.3.c	024,024,121
96	Common Stock			(Line 89)	931,728,042
97	Total Capitalization			(Sum Lines 94 to 96)	1,556,352,163
98	Debt %	Total Long Term Debt	(Note N)	(Line 94 /Line 97)	40.1339%
99	Preferred %	Preferred Stock	(Note N)	(Line 95 /Line 97)	0.0000%
100	Common %	Common Stock	(Note N)	(Line 96 /Line 97)	59.8661%
101	Debt Cost	Total Long Term Debt		(line 04 / Line 05)	0.0394
102	Preferred Cost	Preferred Stock	(NI=4= I)	(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
106 107	Weighted Cost of Common Rate of Return on Rate Base (ROR)	Common Stock		(Line 100 * Line 103) (Sum Lines 104 to 106)	0.0700 0.0859
				,	
108	Investment Return = Rate Base * Rate of Return			(Line 46 * Line 107)	127,216,526

	Income Tax Rates			
109	FIT=Federal Income Tax Rate	(Note H)		35.00%
110	SIT=State Income Tax Rate or Composite	(Note 11)		7.709
111	p	(percent of federal income tax deductible for state pu	rpi Per State Tax Code	0.00%
112	T	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		40.00%
113	T/ (1-T)			66.67%
114	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =	[Line 113 * Line 108 * (1- (Line 104 / Line 107))]	69,195,997
115	Total Income Taxes		(Line 114)	69,195,997
EVE	IUE REQUIREMENT			
	Summary			
116 117	Net Property, Plant & Equipment Total Adjustment to Rate Base		(Line 30) (Line 45)	1,733,450,473 -251,709,703
117	Rate Base		(Line 45) (Line 46)	1,481,740,76
119	Total Transmission O&M		(Line 74)	2,919,840
120 121	Total Transmission Depreciation & Amortization Taxes Other than Income		(Line 81) (Line 83)	35,618,556 11,184,996
122	Investment Return		(Line 108)	127,216,526
123	Income Taxes		(Line 115)	69,195,99
124	Gross Revenue Requirement		(Sum Lines 119 to 123)	246,135,914
	·		·	· ·
405	Adjustment to Remove Revenue Requirements Associated	with Excluded Transmission Facilities	(1: 00)	4 000 440 40
125	Transmission Plant In Service		(Line 22)	1,880,416,166
126	Excluded Transmission Facilities	(Note L)	Attachment 5	
127	Included Transmission Facilities		(Line 125 - Line 126)	1,880,416,166
128	Inclusion Ratio		(Line 127 / Line 125)	100.00%
129	Gross Revenue Requirement		(Line 124)	246,135,914
130	Adjusted Gross Revenue Requirement		(Line 128 * Line 129)	246,135,914
131	Revenue Credits Revenue Credits		Attachment 3	2,080,901
132				
	Net Revenue Requirement		(Line 130 - Line 131)	244,055,013
	•		(Line 130 - Line 131)	244,055,013
133	Net Plant Carrying Charge		,	, ,
133 134	Net Plant Carrying Charge Net Revenue Requirement		(Line 132)	244,055,013
133 134 135	Net Plant Carrying Charge		(Line 132) (Line 17 - Line 23 + Line 33)	244,055,013 1,677,051,575
134	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant + CWIP		(Line 132)	244,055,013 1,677,051,575 14.5526%
134 135 136 137	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant + CWIP FCR FCR without Depreciation FCR without Depreciation and Pre-Commercial Costs		(Line 132) (Line 17 - Line 23 + Line 33) (Line 133 / Line 134) (Line 133 - Line 75) / Line 134 (Line 133 - Line 70 - Line 71 - Line 75) / Line 134	244,055,01: 1,677,051,57: 14.55269 12.60469 12.60469
134 135 136	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant + CWIP FCR FCR chithout Depreciation		(Line 132) (Line 17 - Line 23 + Line 33) (Line 133 / Line 134) (Line 133 - Line 75) / Line 134	244,055,013 244,055,013 1,677,051,575 14,5526% 12,6046% 0.8929%
134 135 136 137	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant + CWIP FCR FCR without Depreciation FCR without Depreciation and Pre-Commercial Costs FCR without Depreciation, Return, nor Income Taxes		(Line 132) (Line 17 - Line 23 + Line 33) (Line 133 / Line 134) (Line 133 - Line 75) / Line 134 (Line 133 - Line 70 - Line 71 - Line 75) / Line 134	244,055,013 1,677,051,575 14.5526% 12.6046% 12.6046%
134 135 136 137 138	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant + CWIP FCR FCR without Depreciation FCR without Depreciation and Pre-Commercial Costs FCR without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge Calculation with Incentive ROE		(Line 132) (Line 17 - Line 23 + Line 33) (Line 133 / Line 134) (Line 133 - Line 75) / Line 134 (Line 133 - Line 70 - Line 71 - Line 75) / Line 134 (Line 133 - Line 75 - Line 108 - Line 115) / Line 134	244,055,013 1,677,051,575 14.5526% 12.6046% 0.8929%
134 135 136 137 138	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant + CWIP FCR FCR without Depreciation FCR without Depreciation and Pre-Commercial Costs FCR without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge Calculation with Incentive ROE Net Revenue Requirement Less Return and Taxes		(Line 132) (Line 17 - Line 23 + Line 33) (Line 133 / Line 134) (Line 133 - Line 75) / Line 134 (Line 133 - Line 70 - Line 71 - Line 75) / Line 134 (Line 133 - Line 75 - Line 108 - Line 115) / Line 134 (Line 132 - Line 122 - Line 123)	244,055,013 1,677,051,574 14.5526% 12.6046% 0.8929%
134 135 136 137 138	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant + CWIP FCR FCR without Depreciation FCR without Depreciation and Pre-Commercial Costs FCR without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge Calculation with Incentive ROE		(Line 132) (Line 17 - Line 23 + Line 33) (Line 133 / Line 134) (Line 133 / Line 134) (Line 133 - Line 75) / Line 134 (Line 133 - Line 70 - Line 71 - Line 75) / Line 134 (Line 133 - Line 75 - Line 108 - Line 115) / Line 134 (Line 132 - Line 122 - Line 123) Attachment 4	244,055,013 1,677,051,575 14.5526% 12.6046% 12.6046%
134 135 136 137 138 139 140	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant + CWIP FCR FCR without Depreciation FCR without Depreciation and Pre-Commercial Costs FCR without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge Calculation with Incentive ROE Net Revenue Requirement Less Return and Taxes Increased Return and Taxes		(Line 132) (Line 17 - Line 23 + Line 33) (Line 133 / Line 134) (Line 133 - Line 75) / Line 134 (Line 133 - Line 70 - Line 71 - Line 75) / Line 134 (Line 133 - Line 75 - Line 108 - Line 115) / Line 134 (Line 132 - Line 122 - Line 123)	244,055,01: 1,677,051,575 14.5526% 12.6046% 0.8929% 47,642,491 211,197,321 258,839,812
134 135 136 137 138 139 140 141 142 143	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant + CWIP FCR FCR without Depreciation FCR without Depreciation and Pre-Commercial Costs FCR without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge Calculation with Incentive ROE Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement with Incentive ROE Net Transmission Plant + CWIP FCR with Incentive ROE		(Line 132) (Line 17 - Line 23 + Line 33) (Line 133 / Line 134) (Line 133 / Line 134) (Line 133 - Line 75) / Line 134 (Line 133 - Line 70 - Line 71 - Line 75) / Line 134 (Line 133 - Line 75 - Line 108 - Line 115) / Line 134 (Line 132 - Line 122 - Line 123) Attachment 4 (Line 139 + Line 140) (Line 17 - Line 23 + Line 33) (Line 141 / Line 142)	244,055,01: 1,677,051,57! 14.5526% 12.6046% 12.6046% 0.8929% 47,642,49' 211,197,32' 258,839,81: 1,677,051,57!
134 135 136 137 138 139 140 141 142 143 144	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant + CWIP FCR FCR without Depreciation FCR without Depreciation and Pre-Commercial Costs FCR without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge Calculation with Incentive ROE Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement with Incentive ROE Net Transmission Plant + CWIP FCR with Incentive ROE FCR with Incentive ROE without Depreciation		(Line 132) (Line 17 - Line 23 + Line 33) (Line 133 - Line 134) (Line 133 - Line 75) / Line 134 (Line 133 - Line 70 - Line 71 - Line 75) / Line 134 (Line 133 - Line 75 - Line 108 - Line 115) / Line 134 (Line 132 - Line 122 - Line 123) Attachment 4 (Line 139 + Line 140) (Line 17 - Line 23+ Line 33) (Line 141 / Line 142) (Line 141 - Line 75) / Line 142	244,055,011 1,677,051,575 14.5526% 12.6046% 12.6046% 0.8929% 47,642,491 211,197,321 258,839,812 1,677,051,575 15.4342%
134 135 136 137 138 139 140 141 142 143	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant + CWIP FCR FCR without Depreciation FCR without Depreciation and Pre-Commercial Costs FCR without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge Calculation with Incentive ROE Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement with Incentive ROE Net Transmission Plant + CWIP FCR with Incentive ROE	mercial	(Line 132) (Line 17 - Line 23 + Line 33) (Line 133 / Line 134) (Line 133 / Line 134) (Line 133 - Line 75) / Line 134 (Line 133 - Line 70 - Line 71 - Line 75) / Line 134 (Line 133 - Line 75 - Line 108 - Line 115) / Line 134 (Line 132 - Line 122 - Line 123) Attachment 4 (Line 139 + Line 140) (Line 17 - Line 23 + Line 33) (Line 141 / Line 142)	244,055,01: 1,677,051,57! 14.5526% 12.6046% 12.6046% 0.8929% 47,642,49! 211,197,32: 258,839,81: 1,677,051,57! 15.4342%
134 135 136 137 138 139 140 141 142 143 144 145	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant + CWIP FCR FCR without Depreciation FCR without Depreciation and Pre-Commercial Costs FCR without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge Calculation with Incentive ROE Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement with Incentive ROE Net Transmission Plant + CWIP FCR with Incentive ROE FCR with Incentive ROE FCR with Incentive ROE without Depreciation FCR with Incentive ROE without Depreciation and Pre-Com Net Revenue Requirement	mercial	(Line 132) (Line 17 - Line 23 + Line 33) (Line 133 - Line 134) (Line 133 - Line 75) / Line 134 (Line 133 - Line 70 - Line 71 - Line 75) / Line 134 (Line 133 - Line 75 - Line 108 - Line 115) / Line 134 (Line 132 - Line 122 - Line 123) Attachment 4 (Line 139 + Line 140) (Line 141 / Line 142) (Line 141 - Line 75) / Line 142 (Line 141 - Line 70 - Line 71 - Line 75) / Line 142 (Line 132)	244,055,013 1,677,051,575 14.5526% 12.6046% 12.6046% 0.8929% 47,642,491 211,197,321 258,839,812 1,677,051,575 15.4342% 13.4862% 244,055,013.26
134 135 136 137 138 139 140 141 142 143 144 145	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant + CWIP FCR FCR without Depreciation FCR without Depreciation and Pre-Commercial Costs FCR without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge Calculation with Incentive ROE Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement with Incentive ROE Net Transmission Plant + CWIP FCR with Incentive ROE FCR with Incentive ROE FCR with Incentive ROE without Depreciation FCR with Incentive ROE without Depreciation FCR with Incentive ROE without Depreciation and Pre-Com Net Revenue Requirement Reconciliation amount		(Line 132) (Line 137 - Line 23 + Line 33) (Line 133 - Line 134) (Line 133 - Line 75) / Line 134 (Line 133 - Line 75 - Line 71 - Line 75) / Line 134 (Line 133 - Line 75 - Line 108 - Line 115) / Line 134 (Line 132 - Line 122 - Line 123) Attachment 4 (Line 139 + Line 140) (Line 17 - Line 23 + Line 33) (Line 141 / Line 142) (Line 141 - Line 75) / Line 142 (Line 141 - Line 70 - Line 71 - Line 75) / Line 142 (Line 132) Attachment 6	244,055,01: 1,677,051,57: 14.55269 12.60469 12.60469 0.89299 47,642,49 211,197,32: 258,839,81: 1,677,051,57: 15.43429 13.48629 244,055,013.2(2,396,913.3(
134 135 136 137 138 139 140 141 142 143 144 145 146 147 148	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant + CWIP FCR FCR without Depreciation FCR without Depreciation and Pre-Commercial Costs FCR without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge Calculation with Incentive ROE Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement with Incentive ROE Net Transmission Plant + CWIP FCR with Incentive ROE FCR with Incentive ROE without Depreciation FCR with Incentive ROE without Depreciation and Pre-Com Net Revenue Requirement Reconciliation amount Plus any increased ROE calculated on Attach 7 other than PJM St		(Line 132) (Line 17 - Line 23 + Line 33) (Line 133 / Line 134) (Line 133 / Line 134) (Line 133 - Line 75) / Line 134 (Line 133 - Line 75 - Line 71 - Line 75) / Line 134 (Line 133 - Line 75 - Line 108 - Line 115) / Line 134 (Line 132 - Line 122 - Line 123) Attachment 4 (Line 139 + Line 140) (Line 17 - Line 23 + Line 33) (Line 141 / Line 75) / Line 142 (Line 141 - Line 75) / Line 142 (Line 141 - Line 70 - Line 71 - Line 75) / Line 142 (Line 132) Attachment 6 Attachment 6 Attachment 7	244,055,01: 1,677,051,57: 14.55269 12.60469 12.60469 0.89299 47,642,49: 211,197,32: 258,839,81: 1,677,051,57: 15.43429 13.48629 244,055,013.2(2,396,913.3(8,881,314.6:
134 135 136 137 138 139 140 141 142 143 144 145	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant + CWIP FCR FCR without Depreciation FCR without Depreciation and Pre-Commercial Costs FCR without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge Calculation with Incentive ROE Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement with Incentive ROE Net Transmission Plant + CWIP FCR with Incentive ROE FCR with Incentive ROE FCR with Incentive ROE without Depreciation FCR with Incentive ROE without Depreciation FCR with Incentive ROE without Depreciation and Pre-Com Net Revenue Requirement Reconciliation amount		(Line 132) (Line 137 - Line 23 + Line 33) (Line 133 - Line 134) (Line 133 - Line 75) / Line 134 (Line 133 - Line 75 - Line 71 - Line 75) / Line 134 (Line 133 - Line 75 - Line 108 - Line 115) / Line 134 (Line 132 - Line 122 - Line 123) Attachment 4 (Line 139 + Line 140) (Line 17 - Line 23 + Line 33) (Line 141 / Line 142) (Line 141 - Line 75) / Line 142 (Line 141 - Line 70 - Line 71 - Line 75) / Line 142 (Line 132) Attachment 6	244,055,01: 1,677,051,57: 14.55269 12.60469 12.60469 0.89299 47,642,49 211,197,32 258,839,81: 1,677,051,57: 15.43429 13.48629 244,055,013.2 2,396,913.3: 8,881,314.6: 0.00
134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant + CWIP FCR FCR without Depreciation FCR without Depreciation and Pre-Commercial Costs FCR without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge Calculation with Incentive ROE Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement with Incentive ROE Net Transmission Plant + CWIP FCR with Incentive ROE FCR with Incentive ROE without Depreciation FCR with Incentive ROE without Depreciation and Pre-Com Net Revenue Requirement Reconciliation amount Plus any increased ROE calculated on Attach 7 other than PJM St Facility Credits under Section 30.9 of the PJM OATT		(Line 132) (Line 17 - Line 23 + Line 33) (Line 133 / Line 134) (Line 133 / Line 134) (Line 133 - Line 70 - Line 134 (Line 133 - Line 70 - Line 71 - Line 75) / Line 134 (Line 133 - Line 75 - Line 108 - Line 115) / Line 134 (Line 132 - Line 122 - Line 123) Attachment 4 (Line 139 + Line 140) (Line 17 - Line 23+ Line 33) (Line 141 / Line 75) / Line 142 (Line 141 - Line 75) / Line 142 (Line 132) Attachment 6 Attachment 6 Attachment 7 Attachment 5	244,055,013 1,677,051,575 14.5526% 12.6046% 12.6046% 0.8929% 47,642,491 211,197,321
134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant + CWIP FCR FCR without Depreciation FCR without Depreciation and Pre-Commercial Costs FCR without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge Calculation with Incentive ROE Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement with Incentive ROE Net Transmission Plant + CWIP FCR with Incentive ROE FCR with Incentive ROE FCR with Incentive ROE without Depreciation FCR with Incentive ROE without Depreciation and Pre-Com Net Revenue Requirement Reconciliation amount Plus any increased ROE calculated on Attach 7 other than PJM Sefacility Credits under Section 30.9 of the PJM OATT Net Zonal Revenue Requirement		(Line 132) (Line 17 - Line 23 + Line 33) (Line 133 / Line 134) (Line 133 / Line 134) (Line 133 - Line 70 - Line 134 (Line 133 - Line 70 - Line 71 - Line 75) / Line 134 (Line 133 - Line 75 - Line 108 - Line 115) / Line 134 (Line 132 - Line 122 - Line 123) Attachment 4 (Line 139 + Line 140) (Line 17 - Line 23+ Line 33) (Line 141 / Line 75) / Line 142 (Line 141 - Line 75) / Line 142 (Line 132) Attachment 6 Attachment 6 Attachment 7 Attachment 5	244,055,013 1,677,051,575 14,5526% 12,6046% 12,6046% 12,6046% 0,8929% 47,642,491 211,197,321 258,839,812 1,677,051,575 15,4342% 13,4862% 244,055,013,26 2,396,913,36 8,881,314,62 0,000 255,3333,241.24
134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant + CWIP FCR FCR without Depreciation FCR without Depreciation and Pre-Commercial Costs FCR without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge Calculation with Incentive ROE Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement with Incentive ROE Net Transmission Plant + CWIP FCR with Incentive ROE FCR with Incentive ROE without Depreciation FCR with Incentive ROE without Depreciation and Pre-Com Net Revenue Requirement Reconciliation amount Plus any increased ROE calculated on Attach 7 other than PJM Sefacility Credits under Section 30.9 of the PJM OATT Net Zonal Revenue Requirement Network Zonal Service Rate	ch. 12 projects not paid by other PJM trans zones	(Line 132) (Line 17 - Line 23 + Line 33) (Line 133 / Line 134) (Line 133 / Line 134) (Line 133 - Line 70 - Line 134 (Line 133 - Line 70 - Line 71 - Line 75) / Line 134 (Line 133 - Line 75 - Line 108 - Line 115) / Line 134 (Line 132 - Line 122 - Line 123) Attachment 4 (Line 139 + Line 140) (Line 17 - Line 23+ Line 33) (Line 141 / Line 75) / Line 142 (Line 141 - Line 75) / Line 142 (Line 132) Attachment 6 Attachment 7 Attachment 7 Attachment 5 (Line 146 + 147 + 148 + 149)	244,055,013 1,677,051,575 14,5526% 12,6046% 12,6046% 0,8929% 47,642,491 211,197,321 258,839,812 1,667,051,575 15,4342% 13,4862% 244,055,013,26 2,396,913,36 8,881,314,62 0,00 255,333,241.24

- 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
- 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 fillings, 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 filling 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.
- L Amount of transmission plant excluded from rates per Attachment 5.

 M 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 TrAlL Project is completed and the entire TrAlL 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

			Tra	ns-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 2 ADIT-283 From Account Total Below	428,644,382 39,662,909	490,536,784 98.550,204	490,536,784 98.550,204		490,536,784 97,315,068		:	490,536,784 97,315,068	
3 ADIT-190 From Account Total Below	(256,320,086)	(335,972,025)			(334,682,123)			(334,682,123)	Enter Negativ
4 Subtotal 5 Wages & Salary Allocator					253,169,729		100.0000%	253,169,729	
6 Gross Plant Allocator 7 ADIT					253,169,729	100.0000%	-	253,169,729	

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

Column A here and included in Cost of Debt on Appendix A, Line 93.

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.

A	B1	B2	В3	С	D	E	F	G	
			Trai	ns-Allegheny Ir	terstate Compan	у			
ADIT-190	Beg of Year Balance p234.18.b	End of Year Balance p234.18.c	End of Year Est. for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Charitable Contribution Carryforward	8,371	10.755	10.755			10.755			Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
FASB 109 Gross-Up		(463,554)	(463,554)			(463,554)			Reclass of the tax portion (gross-up) for property items included in account 190
Federal NOL A&G Expenses-VA Norm	226,747,954	225,521,300	225,521,300 13.303			225,521,300 13.303			Result of bonus depreciation Accounting change relating to A&G expense
A&G Expenses-WV Norm	-	22,984	22,984			22,984			Accounting change relating to A&G expense
Merger Costs D&O Insurance	1,871	1,634	1,634		1,634				Long term disability accrual Costs incurred as a result of Allegheny merging with FirstEnergy which are
Merger Costs Licenses	85,383	75,392	75,392		75,392				not to be included within the revenue requirement Costs incurred as a result of Allegheny merging with FirstEnergy which are
NOL Deferred Tax Asset - LT PA	5,009,642	5,213,131	5,213,131			5,213,131			not to be included within the revenue requirement
NOL Deferred Tax Asset PA	567,331	-	-			-			Result of bonus depreciation
NOL Deferred Tax Asset WV Pension/OPEB: Other Def Cr. Or Dr.	17,735,335 2,203,787	2,154,419	2.154.419			2,154,419			Result of bonus depreciation Result of bonus depreciation
Accelerated Tax Depr-MD Norm	2,203,767	140,229	140,229			140,229			Additional tax deprecation over book
Accelerated Tax Depr-VA Norm		868,154	868,154			868,154			Additional tax deprecation over book
Accelerated Lax Depi-VA North	-	000,134	000,134			000,134			Set-up of a reserve on transmission companies for the amount of merger
Purch Acct-LTD FMV	1,240,669	1,212,876	1.212.876		1,212,876				expenses that have been overcollected and are owed to customers - timing
Purch Acci-LTD FMV	1,240,669	1,212,876	1,212,876		1,212,876				difference 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
Reevaluation Adjustment		_							(Offset is PAA - LT Regulatory Asset Amort below in 283)
State Income Tax Deductible	2,190,351	2,621,595	2,621,595			2,621,595			Temporary difference resulting from purchase accounting transactions
Unamortized Discount	529,392	414,056	414,056			414,056			Deductions related to state income taxes
Accelerated Tax Depr-WV Norm	-	3,859,919	3,859,919			3,859,919			Additional tax deprecation over book
AFUDC Debt-MD Norm AFUDC Debt-WV Norm		25,607 18,000	25,607 18,000			25,607 18,000			Portion of AFUDC Debt that relates to property and booked to account 190 Portion of AFUDC Debt that relates to property and booked to account 190
AFUDC Equity/FAS 43-Fed-FT-Reversal-CWIP	1	3,859,115	3,859,115			3,859,115			Portion of AFUDC Debt that relates to property and booked to account 190 Portion of AFUDC Equity that relates to property and booked to account 190
AFUDC Equity/FAS 43-MD-FT-Reversal-CWIP		35,785	35,785			35,785			Portion of AFUDC Equity that relates to property and booked to account 190
AFUDC Equity/FAS 43-PA-FT-Reversal-CWIP		115,983	115,983			115,983			Portion of AFUDC Equity that relates to property and booked to account 190
AFUDC Equity/FAS 43-VA-FT-Reversal-CWIP	-	39,417	39,417			39,417			Portion of AFUDC Equity that relates to property and booked to account 190
AFUDC Equity/FAS 43-WV-FT-Reversal-CWIP AMT Carryforward	-	302,990	302,990			302,990			Portion of AFUDC Equity that relates to property and booked to account 190
AMT Carrylorward	-	42,492	42,492			42,492			Paid AMT tax which generates a credit Temporary difference that is capitalized for book purposes but deductible for
Cap Vertical Tree Trimming-VA-Norm		312	312			312			tax purposes Temporary difference that is capitalized for book purposes but deductible for
Cap Vertical Tree Trimming-WV-Norm	-	190	190			190			tax purposes
CIAC Fed-Norm-Reversal-CWIP	-	4,679,258	4,679,258			4,679,258			Taxable CIAC
CIAC MD-Norm-Reversal-CWIP CIAC PA-Norm-Reversal-CWIP		54,464 81,387	54,464 81,387			54,464 81,387			Taxable CIAC Taxable CIAC
CIAC-VA-Norm		6,939	6,939			6,939			Taxable CIAC Taxable CIAC
CIAC VA-Norm-Reversal-CWIP	-	47,220	47,220			47,220			Taxable CIAC
CIAC-WV-Norm	-	19,971	19,971			19,971			Taxable CIAC
CIAC WV-Norm-Reversal-CWIP	-	362,967	362,967			362,967			Taxable CIAC
Cost of Removal-VA-Norm NOL Deferred Tax Asset - LT WV		1,265 17,735,335	1,265 17,735,335			1,265 17,735,335			Temporary difference arising for removal of plant/property Result of bonus depreciation
Other Basis Differences-VA-Norm		17,750	17,735,335			17,750,335			Other property related temporary differences
Tax Interest Capitalized-Fed-Norm		27,961,991	27,961,991			27,961,991			Actual amount of tax interest capitalized
Tax Interest Capitalized-Fed-Norm-Incurred-CWIP	-	30,265,433	30,265,433			30,265,433			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm	-	405,260	405,260			405,260			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm-Incurred-CWIP Tax Interest Capitalized-PA-Norm	-	280,697 761,090	280,697 761,090			280,697 761,090			Actual amount of tax interest capitalized Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm Tax Interest Capitalized-PA-Norm-Incurred-CWIP		909.770	909,770			909,770			Actual amount of tax interest capitalized Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm		491,269	491,269			491,269			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Incurred-CWIP		309,188	309,188			309,188			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm	-	2,555,859	2,555,859			2,555,859			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Incurred-CWIP	-	2,376,649	2,376,649			2,376,649			Actual amount of tax interest capitalized Repair deduction on capitalized book asset deductible for tax purposes under
Tax UoP Repair Exp-MD-Norm	-	40,067	40,067			40,067			Rev. Proc. 2011-43 Repair deduction on capitalized book asset deductible for tax purposes under
Tax UoP Repair Exp-WV-Norm	-	38,558	38,558		4 000 000	38,558			Rev. Proc. 2011-43
Subtotal Less FASB 109 included above	256,320,086	335,508,471 (463,554)	335,508,471 (463,554)		1,289,902	334,218,569 (463,554)		-	
Less FASB 106 included above Total	256.320.086	335.972.025	335.972.025		1,289,902	334.682.123			
TOTAL	200,320,086	330,972,025	335,972,025		1,289,902	334,082,123			

Instructions for Account 190:

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

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Page of New Balance	А	B1	B2	B3	C ne-Alloghopy Ir	D nterstate Compan	E	F	G	
No. Part P	·			IIdi	is-Allegheny ii	iterstate compan	y			
Accidental fax Depreciation 400,000,458 463,206,662 463,206,662 Accidental tax depreciation over book	ADIT- 282	Balance	Balance	Final		Or Other Related	Transmission Related	Related	Related	JUSTIFICATION
Present Pres				-						
FASS 109 (Fixed Associated Superment FASS 109 (Fixed Associated Superment Supermen		490,609,438	463,296,662	463,296,662			463,296,662			
FASS BIO Closs		-	-							
Box Depreciation Service - - - - - - - - -		-	-							
Amountain Exercise - Handglish Plant -		21,418,854	3,540,272	3,540,272			3,540,272			
Stront Depreciation		-	-							
CACS Taxable		•		•						
Actual amount of tax interest capitalized -		•		•						
Power Additional State Depreciation System adjustment to reclass bilainose to correct FERC accounts Account FeRC account FeRC accounts		-					-			
AAC Expresse Cipilalized 2.314,345 3.539,760 3.539,760 3.539,760 3.539,760 Accounting change relating to AAG expense Fromoty True-Up Result of gain or loss on asset retirements Percenty True-Up Result of gain or loss on asset retirements Percenty True-Up Result of gain or loss on asset retirements Percent or Repairs & Maintenance Bela Adjustment offset in Account 182 Result of gain or loss on asset retirements Percent or Repairs & Maintenance Bela Adjustment offset in Account 182 Percent or Results of gain or loss on asset retirements Percent or Results & Maintenance deduction offset in Account 182 Percent or Results & Maintenance deduction offset in Account 182 Percent or Results & Maintenance deduction offset in Account 182 Percent or Additional State Depreciation VIV 1. 42,297,527 42,29		(500 777)		•						
Estimated Proceity Regulation Asset Adjustment - - - - - - - - -			2 520 760	2 520 760			2 520 760			
Result of gain or loss on saste retirements - -			3,338,700	3,338,700			3,335,700			
Rigati Maintenance 81 a Adjustment 3,337,031 Portion of Repairs & Maintenance 81 a Adjustment of tisse Account 182 Portion of Repairs & Maintenance 81 a Adjustment of tise Account 182 Portion of Repairs & Maintenance 81 a Adjustment Representation Value Portion of Repairs & Maintenance 81 a Adjustment Representation Value Portion of Repairs & Maintenance 81 a Adjustment Representation Value Portion of Repairs & Maintenance 81 a Adjustment Recount 182 Portion of Repairs & Maintenance 81 a Adjustment Recount Repairs Portion of Repairs & Maintenance 81 a Adjustment Recount Recount Representation Repairs Portion of Repairs & Maintenance 81 a Adjustment Recount Recou										
Rotation		3.337.031								
Additional State Depreciation W		-								
Additional State Depreciation MD	Additional State Depreciation VA	-	2,926,723	2,926,723			2,926,723			Temporary difference for additional state depreciation allowed for VA tax return
Addition A State Depreciation PA 4.810.C Early Per Trough 4.827.309 4.827.309 4.827.309 4.827.309 4.820.C Early Per Trough 4.820.C Early Per Troug	Additional State Depreciation WV	-	42,297,527	42,297,527			42,297,527			Temporary difference for additional state depreciation allowed for WV tax return
Addition A State Depreciation PA 4.810.C Early Per Trough 4.827.309 4.827.309 4.827.309 4.827.309 4.820.C Early Per Trough 4.820.C Early Per Troug	Address Charles December 110		4 000 040	4 000 040			4 000 040			Towns of the state
AFUDC Easily Flow Through AFUDC Easily Flow		•								
AFUDC Debt d 3,408,893 3,408,893 (2,654,486) (2,654		5 040 540	6,837,309	6,837,309						
Cot of Removal C.704.317 C.654.486		5,618,518	2 400 002	2 400 002						
MACRS/ACRS Properly Relieral Retail		(2 704 317)								
Capitalized Vertical Tire Trimming 22,838 37,702 37,702 37,702 37,702 1 1 1 1 1 1 1 1 1	COST OF FICHIOVAL	(2,704,017)	(2,004,400)	(2,004,400)			(2,004,400)			rempetary america around to removal or plant property
Capitalized Vertical Tire Trimming 22,838 37,702 37,702 tax purposes Temporary difference from Life Insurance that is capitalized as property and booked to account 282 (instead of account 282) Ordinary Gaint Loss - Reverse Books -	MACRS/ACRS Property Retired Retail		-	-						
Ull Insurance - Capital Portion	Capitalized Vertical Tree Trimming	22,838	37,702	37,702			37,702			
Continuing Gainfluss - Reverse Books -										Temporary difference from Life Insurance that is capitalized as property and
Sale of Property - Book Cain or (Loss) - (50,657) (50,657) (50,657) (50,657) Sale of book gains and losses Vegetation Management - Transmission (72,540,385) (33,786,439) (33,786,439) (33,786,439) (33,786,439) Other property related temporary efficiences Adjustment to property in order to align Tax Basis Delatance Sheet TAD Repairs Less FASS 109 included above 21,418,854 (3,540,272) 3,540,272 3,540,272 3,540,272 3,540,272 3,540,272 3,540,272 5,540,075 Sale of book gains and losses Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory framework in expenses required for the regulatory framework expenses required f	Life Insurance - Capital Portion		-	-			-			booked to account 282 (instead of account 283)
Vegetation Management - Transmission	Ordinary Gain/Loss - Reverse Books		-	-			-			Reversal of book gains and losses
Vegetation Management - Transmission 2 (27,318) (27,318) expenses required for the regulatory financial statement schedules Of Differ process (33,786,439) (37,86,439) (37,86,439) Characteristics Characteristic among and differences of Characteristic among and diff	Sale of Property - Book Gain or (Loss)	-	(50,657)	(50,657)			(50,657)			Sale of book gains and losses
Other basis Differences 72,540,385 (33,786,439) (33,786,439) (33,786,439) (31,786,43	Manatolian Managament Transmission		(27.240)	(27.240)			(27.249)			
TBBS Properly Adjustment		(72 540 295)								
Repair deduction on capitalized book asset deductible for tax purposes under Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43 Rev. Proc. 2011-4		(72,040,385)	(33,700,439)	(33,700,439)			(33,700,439)			
TAD Repairs - 3,047,192 3,047,192 3,047,192 Rev. Proc. 2011-43 Subtotal 450,083,236 494,077,056 494,077,056 - 494	1000 Hoperty Pagazinen		-							
Less FAS8 109 included above 21,418,854 3,540,272 3,540,272 3,540,272 2,540,272 2,540,272 2,540,272 2,540,272 3,540,	T&D Repairs	-	3,047,192	3,047,192			3,047,192			
Less FAS8 109 included above 21,418,854 3,540,272 3,540,272 3,540,272 2,540,272 2,540,272 2,540,272 2,540,272 3,540,	Subtotal	450.063.236	494,077,056	494,077,056	-	-	494,077,056			
Less FASB 106 included above					-				-	
	Less FASB 106 included above	-					-			
Total 428,644,382 490,536,784 490,536,784 - 490,536,784	Total	428,644,382	490,536,784	490,536,784		-	490,536,784			

Instructions for Account 282:

- 1. ADIT items related only to Retail Related Operations are directly assigned to Column C.
 2. ADIT items related only to Mon-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
 3. ADIT items related only to Transmission are directly assigned to Column E.
 4. ADIT items related to Plant and not in Columns C. D. 8.E are directly assigned to Column F.
 5. ADIT items related to labor and not in Columns C. D. 8.T are directly assigned to Column F.
 6. ADIT items related to labor and not in Columns C. D. 8.T are directly assigned to Column F.
 6. Deformed 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 accluded.

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	В3	С	D	E	F	G	
		•	Tra	ns-Allegheny I	Interstate Compan	у			
			End of Year Est. for						
ADIT-283	Beg of Year	End of Year	Final	Retail	Gas, Prod	Only			
	Balance p276.19.b	Balance p277.19.k	Total	Related	Or Other Related	Transmission Related	Plant Related	Labor Related	JUSTIFICATION
	D276.19.D	D277.19.K			Related	Kelated	Related	Kelated	
Accrued Taxes: Property Taxes	3,352,114	3,286,127	3,286,127			3,286,127			West Virginia property tax payment
FASB 109 Gross-Up	-	4,113,392	4,113,392			4,113,392			
A&G Expenses-MD-Norm	•	-	-			-			Accounting change relating to A&G expense
A&G Expenses-PA-Norm	-								Accounting change relating to A&G expense
A&G Expenses-VA-Norm		13,303	13,303			13,303			Accounting change relating to A&G expense
A&G Expenses-WV-Norm		22.984	22,984			22.984			Accounting change relating to A&G expense
Deferred Charge EIB	6,775	8,386	8,386			8,386			Allocated portion of total liabilities relating to captive insurance
Deferred Revenue - Pole Attachment	243	-	-			-			Deferred revenues associated with attachments to FirstEnergy poles
Accelerated Tax Depr-PA-Norm Accelerated Tax Depr-MD-Norm		140,228	140,228			140,228			Additional tax deprecation over book Additional tax deprecation over book
Accelerated Tax Depr-VA-Norm		868,155	868,155			868,155			Additional tax deprecation over book
Accelerated Tax Depr-WV-Norm		3,859,917	3,859,917			3,859,917			Additional tax deprecation over book
AFUDC Debt-MD-Norm AFUDC Debt-WV-Norm	-	25,607 18,000	25,607 18,000			25,607 18,000			Portion of AFUDC Debt that relates to property and booked to account 189 Portion of AFUDC Debt that relates to property and booked to account 191
AFUDC Equity/FAS43-Fed-FT		18,000	10,000			18,000			Portion of APODC Debt that relates to property and booked to account 191
									Reflects the adjustments and subsequent amortization of adjusted debt
PAA - 221 Debt Amort	22,771	22,261	22,261		22,261				balances associated with the FE/AYE merger Reflects the adjustments and subsequent amortization of adjusted regulator
PAA - LT Regulatory Asset Amort	1,240,668	1,212,875	1,212,875		1,212,875				asset balances associated with the FE/AYE merger
	, ,,,,,,	, ,,,,,	, ,,,,,		, ,,,,,,				
PJM Receivable	34,655,162	41,980,806	41,980,806			41,980,806			Comparison of actual to forecast revenues - non-property related
Reserve for EIB	-								Adjustment for reserve for EIB in Goodwill carried over to current year
SC01 Timing Allocation AFUDC Equity/FAS43-Fed-FT-Incurred-CWIP	385,176	376,548	376,548			376,548			Timing differences related to service company allocations
AFUDC Equity/FAS43-MD-FT									
AFUDC Equity/FAS43-MD-FT-Incurred-CWIP		-	-			-			
AFUDC Equity/FAS43-PA-FT AFUDC Equity/FAS43-PA-FT-Incurred-CWIP		1							
AFUDC Equity/FAS43-VA-FT		1	1			1			
AFUDC Equity/FAS43-VA-FT-Incurred-CWIP		-	-			-			
AFUDC Equity/FAS43-WV-FT AFUDC Equity/FAS43-WV-FT-Incurred-CWIP	-	-				-			
AFUDC Equity/FAS43-WV-F1-incured-CWIP AFUDC Equity/FAS43-Fed-FT-Reversal-CWIP		3.859.115	3.859.115			3,859,115			Portion of AFUDC Equity that relates to property and booked to account 283
AFUDC Equity/FAS 43-MD-FT-Reversal-CWIP	-	35,785	35,785			35,785			Portion of AFUDC Equity that relates to property and booked to account 284
AFUDC Equity/FAS 43-PA-FT-Reversal-CWIP AFUDC Equity/FAS 43-VA-FT-Reversal-CWIP	-	115,983 39,417	115,983 39,417			115,983 39,417			Portion of AFUDC Equity that relates to property and booked to account 289 Portion of AFUDC Equity that relates to property and booked to account 289
AFUDC Equity/FAS 43-WV-FT-Reversal-CWIP		302,990	302,990			302,990			Portion of AFUDC Equity that relates to property and booked to account 28
									Temporary difference that is capitalized for book purposes but deductible for
Cap Vertical Tree Trimming-VA-Norm	-	312	312			312			tax purposes Temporary difference that is capitalized for book purposes but deductible for
Cap Vertical Tree Trimming-WV-Norm		190	190			190			tax purposes
CIAC-Fed-Norm	-	5,172,848	5,172,848			5,172,848			Taxable CIAC
CIAC-Fed-Norm-Incurred-CWIP CIAC-MD-Norm	-	2,894,583 47,976	2,894,583 47,976			2,894,583 47,976			Taxable CIAC Taxable CIAC
CIAC-MD-Norm-Incurred-CWIP		26.846	26,846			26,846			Taxable CIAC
CIAC-PA-Norm	-	155,494	155,494			155,494			Taxable CIAC
CIAC-PA-Norm-Incurred-CWIP CIAC-VA-Norm	-	87,010 90.395	87,010 90,395			87,010 90,395			Taxable CIAC
CIAC-VA-Norm-Incurred-CWIP		29.571	29,571			29.571			Taxable CIAC
CIAC-WV-Norm	-	426,178	426,178			426,178			Taxable CIAC
CIAC-WV-Norm-Incurred-CWIP Cost of Removal-MD-Norm	-	227,302	227,302			227,302			Taxable CIAC Temporary difference arising for removal of plant/property
Cost of Removal-Norm		1.265	1.265			1.265			Temporary difference arising for removal of plant/property
Cost of Removal-WV-Norm	-	-	-			-			Temporary difference arising for removal of plant/property
Misc Current Liability NOL Deferred Tax Asset - LT VA	-	237 9,673	237 9,673			237 9,673			Misc Liability Result of bonus depreciation
Other Basis Differences-MD-Norm		9,073	9,673			9,673			Result of borius depreciation
Other Basis Differences-VA-Norm	-	17,750	17,750			17,750			Other property related temporary differences
Other Basis Differences-WV-Norm Tax Interest Capitalized-Fed-Norm-Reversal CWIP	-					-			Actual amount of tax interest capitalized
Tax Interest Capitalized-Fed-Norm-Reversal CWIP Tax Interest Capitalized-MD-Norm		29,181,544	29,181,544			29,181,544			Actual amount of tax interest capitalized Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm-Reversal CWIP	-	270,645	270,645			270,645			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm	-	149,109	149,109			149,109			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm-Reversal CWIP Tax Interest Capitalized-VA-Norm		877,189 4	877,189 4			877,189 4			Actual amount of tax interest capitalized Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Reversal CWIP		298,115	298,115			298,115			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm	-	5	5			5			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Reversal CWIP	-	2,291,534	2,291,534			2,291,534			Actual amount of tax interest capitalized Repair deduction on capitalized book asset deductible for tax purposes under
Tax UoP Repair Exp-MD-Norm		40,067	40,067			40,067			Rev. Proc. 2011-41
									Repair deduction on capitalized book asset deductible for tax purposes under
Tax UoP Repair Exp-WV-Norm Tax UoP Repair Exp-PA-Norm	-	38,557	38,557			38,557			Rev. Proc. 2011-42
Tax UoP Repair Exp-PA-Norm Tax UoP Repair Exp-VA-Norm									
Vegetelien Menegement		27.242	97.040			27.242			Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
Vegetation Management Subtotal	39,662,909	27,318 102,663,596	27,318 102,663,596		1,235,136	27,318 101,428,460			expenses required for the requiatory financial statement schedules
Less FASB 109 included above	-	4,113,392	4,113,392		-	4,113,392		-	
Less FASB 106 included above Total	39.662.909	98.550.204	98.550.204		1,235,136	97.315.068			
I Uldi	39,662,909	98,550,204	98,550,204		1,235,136	97,315,068			

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., Cas, Water, Sewer) or Production are directly assigned to Column D.
 ADIT items related only to Transitions are directly assigned to Column E.
 ADIT items related to Part and not in Columns C. D. & E are directly assigned to Column F.
 ADIT items related to Part and not in Columns C. D. & T 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.

Allocated

Trans-Allegheny Interstate Line Company

Attachment 2 - Taxes Other Than Income Worksheet

FFRC Form No.1

Other Tax	es	FERC Form No.1 page, line & Col	Amount	Allocator	Allocated Amount
Plar	it Related		Gro	oss Plant Allocate	or
1.1	2015 State Property WV	p263.35(i)	4,204,121	100.0000%	\$ 4,204,121
1.2	2014 State Property WV	p263.34(i)	4,146,727	100.0000%	
					4,146,727
1.3	2015 State Property PA (PURTA)	p263.22(i)	25,000	100.0000%	25,000
1.4	Prior Years' State Property PA (PURTA)	p263.23(i)	(3,771)	100.0000%	(3,771)
1.5					
1.6	2014 Local Property WV	p263.1.3(i)	13,243	100.0000%	13,243
1.7	2015 Local Property WV	p263.1.4(i)	14,871	100.0000%	14,871
1.8	2015 Local Property VA	p263.1.7(i)	1,536,559	100.0000%	1,536,559
1.9	2015 Local Property PA	p263.1.10(i)	4,731	100.0000%	4,731
2.0	2014 Local Property MD	p263.1.13(i)	610,517	100.0000%	610,517
2.1	2015 Local Property MD	p263.1.14(i)	572,827	100.0000%	572,827
2.2	2014 WV Franchise Tax	p263.32(i)	-8,880	100.0000%	-8,880
2.3	2015 Capital Stock Tax/Franchise MD	p263.9(i)	300	100.0000%	300
2.4	2014 Capital Stock Tax/Franchise PA	p263.19(i)	45,462	100.0000%	45,462
2.5	2015 Capital Stock Tax/Franchise PA	p263.20(i)	20,786	100.0000%	20,786
2.6	Gross Premium MD		0	100.0000%	0
2.7	Gross Premium PA		0	100.0000%	0
2.8	State Sales/Use Tax PA	p263.15(i)	1,332	100.0000%	1,332
2.9	State License WV		0	100.0000%	0
3.0	Federal Excise Tax	p263.3(i)	1,170	100.0000%	1,170
4.0 Tota	l Plant Related		11,184,996	100.0000%	11,184,996
Lab	or Related		Wage	es & Salary Alloca	ator
5	Accrued Federal FICA		0		
6	Accrued Federal Unemployment		0		
7	State Unemployment		0		
	. ,				
8 Tota	Il Labor Related		0	100.0000%	-
Oth	er Included		Gr	oss Plant Allocate	or
Oill	i morado		O.C	Joo Flant Anoout	o.
9			0		0
10			0		0
11			0		0
12 Tota	I Other Included		0	100.0000%	0
12 Tota	I Included (Lines 4 + 9 + 12)		11,184,996		11,184,996 Input to Appendix A, Line 82
13 1012	Il Included (Lines 4 + 8 + 12)		11,104,990	;	input to Appendix A, Line 62
Reta	ail Related Other Taxes to be Excluded				
1.1	Foderal Income Toy	p262 2/i)	22 400 440		
14	Federal Income Tax	p263.2(i)	23,466,448		
15	Corporate Net Income Tax MD	p263.7(i)	501,252		
16	Corporate Net Income Tax PA	p263.14(i)	1,265,642		
17	Corporate Net Income Tax VA	p263.27(i)	381,470		
18	Corporate Net Income Tax WV	p263.31(i)	3,036,661		
19	Subtotal, Excluded		28,651,473		
	II, Included and Excluded (Line 13 + Line 19)		39,836,469		
	Il Other Taxes from p114.14.c		11,184,996		
22	Difference (Line 20 - Line 21)		28,651,473		

- 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.
- 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.

 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.

	Attachment 3 - Revenue Credit Workpaper		Amount	FERC Form No.1 page, line & Col
	Account 454 - Rent from Electric Property			
1 2	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)			
3 4	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)		-	
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	2,080,901 - -	p328-330 Footnote Data Schedule Page: 328 Line: 1 Column: m
11	Gross Revenue Credits	(Sum Lines 2-10)	2,080,901	
	Less line 14g Total Revenue Credits	(Line 11 - Line 12)	2,080,901	Input to Appendix A, Line 131
	Revenue Adjustment to determine Revenue Credit			
14b 14c 14d 14e	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		2,080,901	
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.
- Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to 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).
- 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.

Attachment 4 - Calculation with Incentive ROE

Return and Taxes at High End of the range of Reasonableness
A Return and Taxes at High End of the range of Reasonableness (Sum Lines 26 and 33 from below)

211,197,321 Input to Appendix A, Line 140

B Difference between Base ROE and Incentive ROE

100

	Calculation		Source Referen	nce	
1	Rate Base		Appendix A, Line 46		1,481,740,76
2	Preferred Dividends	enter positive	Appendix A, Line 84		
	Common Stock				
3	Proprietary Capital		Appendix A, Line 85		931,728,04
4	Less Accumulated Other Comprehensive I	ncome Account 219	Appendix A, Line 86		
5	Less Preferred Stock		Appendix A, Line 87		
6	Less Account 216.1		Appendix A, Line 88		
7	Common Stock		Appendix A, Line 89		931,728,04
	Capitalization				
8	Long Term Debt		Appendix A, Line 90		624,624,12
9	Less Unamortized Loss on Reacquired De	ebt	Appendix A, Line 91		
10	Plus Unamortized Gain on Reacquired De	bt	Appendix A, Line 92		
11	Less ADIT associated with Gain or Loss		Appendix A, Line 93		
12	Total Long Term Debt		Appendix A, Line 94		624,624,12
13	Preferred Stock		Appendix A, Line 95		
14	Common Stock		Appendix A, Line 96		931,728,04
15	Total Capitalization		Appendix A, Line 97		1,556,352,16
16	Debt %	Total Long Term Debt	Appendix A, Line 98		40.13399
17	Preferred %	Preferred Stock	Appendix A, Line 99		0.00009
18	Common %	Common Stock	Appendix A, Line 100		59.8661%
19	Debt Cost	Total Long Term Debt	Appendix A, Line 101		0.039
20	Preferred Cost	Preferred Stock	Appendix A, Line 102		0.000
21	Common Cost	Common Stock		12.70%	0.1270
22	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 16 * 19)		0.015
23	Weighted Cost of Preferred	Preferred Stock	(Line 17 * 20)		0.000
24	Weighted Cost of Common	Common Stock	(Line 18 * 21)		0.076
25	Rate of Return on Rate Base (ROR)		(Sum Lines 22 to 24)		0.091
26	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 25)		136,087,13
mpos	ite income Taxes				
	Income Tax Rates				
27	FIT=Federal Income Tax Rate		Appendix A, Line 109		35.00%
28	SIT=State Income Tax Rate or Composite		Appendix A, Line 110		7.70%
29	p = percent of federal income tax deductible f		Appendix A, Line 111		0.009
30	Т	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	Appendix A, Line 112		40.009
	T/ (1-T)		Appendix A, Line 113		66.679
31					
31	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =			75,110,18

Attachment 5 - Cost Support

				All	aciment 5 - cost sup	port												
Plant ii	n Service Worksheet																	
	Attaci	hment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions																
				13 Month Balance for	EOY Balance for													
				Reconciliation	Estimate													
											Meadowbrook		Bedington					
	Calculation of Transmission Plant In S	Service Source		Total	Total	Black Oak	Wylie Ridge	502 Junction - Territorial 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 2014	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	1 4,686,053	5,700,307
	January	company records	For 2015	1,543,407,730		46,629,901	17,965,415	1,073,367,279	2,024,007	24,672,422	8.202.934	80.682	7,723,538	6.496.239	39.626.150	5.149.271	1 4,686,053	5.700.307
	February	company records	For 2015	1,542,821,688		46,629,901	17,965,415	1,070,823,695	2,024,007	24,579,712	8,202,934	80,682	7,723,538	6,496,239	39,626,150	5,149,271	1 4,686,053	5,700,307
	March	company records	For 2015	1,545,387,656		46.629.901	17.965.415	1.073.169.962	2.024.007	24.579.712	8.202.934	80.682	7.723.538	6.496.239	39.626.293	5.149.271		
	April	company records	For 2015	1,545,304,442		46,629,901	17,965,415	1,073,230,178	2,024,007	24,579,712	8,202,934	80,682	7,723,538	6,496,239	39,626,295	5,149,271	1 4,686,053	5,700,307
	May	company records	For 2015	1,595,623,603		46,629,901	17,965,415	1,073,235,632	2,024,007	24,579,712	8,202,934	80,682	7,723,538	6,496,239	39,626,296	5,149,271	1 4,686,053	5,700,307
	June	company records	For 2015	1.602.335.997		46,629,901	17,965,415	1,071,982,712	2,024,007	24,579,712	8.202.934	80.682	7,723,538	6.496.239	39.626.296	5.149.271	1 4,686,053	5.700.307
	July	company records	For 2015	1,608,429,616		46,629,901	17,965,415	1,074,212,616	2,024,007	24,554,744	8,202,934	80,682	7,723,538	6,496,239	39,632,078	5,149,271	1 4,686,053	5,700,307
	August	company records	For 2015	1,606,576,286		46.629.901	17.965.667	1.074.238.996	2.024.007	24.534.011	8.202.934	80.682	7.723.538	6.496.239	39.632.053	5.149.271		
	September	company records	For 2015	1,640,205,762		46,629,901	17,965,667	1,074,275,658	2,024,007	24,534,011	8,202,934	80,682	7,723,538	6,496,239	39,632,053	5,149,271	1 4,686,053	5,700,307
	October	company records	For 2015	1,648,256,416		46,629,901	17,965,667	1,074,226,667	2,024,007	24,534,011	8,206,718	80,682	7,723,538	6,496,239	39,632,053	5,149,271	1 4,686,053	5,700,307
	November	company records	For 2015	1,674,376,784		46,629,901	17,965,667	1,074,251,556	2,024,007	24,534,011	8.206.718	80.682	7.723.538	6.496.239	39.632.053	5.149.271	1 4.686.053	5.700.307
	December	p207.58.g	For 2015	1.687.396.580	1.687.396.580	46.629.901	17.965.667	1.074.261.339	2.024.007	24.534.011	8.206.718	80.682	7.723.538	6.496.239	39.632.053	5.149.271	1 4.686.053	5.700.307
15	Transmission Plant In Service			1,598,433,769	1,687,396,580	46,629,901	17,965,512	1,073,239,612	2,024,007	24,581,158	8,203,807	80,682	7,723,538	6,496,239	39,629,146	5,149,271	1 4,686,053	5,700,307

					Details												
				13 Month	Plant Balance For reco	nciliation											
		Farmers Valley	Harvey Run			Grandview		Conemaugh-		Grandpoint &	Handsome Lake -						
Cabot SS	Armstrong	Capacitor	Capacitor	Doubs SS	Meadowbrook SS	Capacitor	502 Jct Substation	Seward	Luxor	Guilford	Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
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	34,900,798	3,320,565	446,617	43,870,078	4,929,429	434,006
7,119,671	15,865,592	934,916	832,202	4,882,903	60,428,743	657,175	10,117,608	27,032,490	1,199,375	1,757,879	13,035,331	34,907,724	3,320,565	562,564	43,880,668	4,937,674	434,006
7,119,671	15,865,039	934,916	832,202	4,905,053	60,619,073	657,175	10,117,608	27,085,133	1,199,375	1,757,879	13,035,331	34,916,427	3,320,565	569,408	43,893,861	4,940,710	434,048
7,119,671	15,864,854	934,931	832,202	4,963,328	60,679,616	657,175	10,117,608	27,075,358	1,199,375	1,761,651	13,035,331	34,915,428	3,320,565	569,408	43,891,361	4,936,791	434,026
7,119,671	15,864,854	934,931	832,202	4,949,962	60,500,047	657,175	10,117,608	27,093,694	1,199,446	1,790,427	12,792,270	34,916,314	3,327,672	569,408	43,904,808	4,937,304	434,026
7,119,671	15,864,854	934,931	832,202	4,949,962	60,428,968	657,175	10,117,608	27,100,553	1,199,446	1,790,427	12,800,037	34,915,834	3,327,672	569,408	43,963,023	4,940,548	435,028
7,119,671	15,863,337	934,931	832,202	4,949,962	60,435,933	657,175	10,117,608	25,585,036	1,199,446	1,789,607	12,800,037	34,915,739	3,327,672	569,408	43,967,580	4,940,676	441,048
7,119,671	15,863,337	934,931	832,202	4,949,962	60,608,465	657,191	10,117,608	25,581,989	1,199,446	1,789,607	12,816,421	34,915,033	3,327,672	569,408	43,972,375	4,942,707	440,967
7,119,671	15,864,168	934,931	832,202	4,949,962	60,444,914	657,191	10,130,503	25,582,052	1,199,446	1,789,607	12,816,421	34,915,033	3,327,672	569,408	43,972,375	4,942,684	440,967
7,119,671	15,864,168	934,931	832,202	4,986,882	60,455,877	657,191	10,130,932	27,379,433	1,199,446	1,789,607	12,816,421	34,915,139	3,327,672	569,408	43,981,559	4,942,684	440,967
7,119,671	15,864,168	934,931	832,202	4,989,152	60,794,577	657,191	10,130,932	27,381,576	1,199,446	1,789,607	12,816,780	34,916,174	3,327,672	569,408	43,981,559	4,942,684	440,967
7,119,671	15,864,168	1,780,965	832,202	4,962,878	60,562,520	657,191	10,130,932	27,381,781	1,199,446	1,789,607	12,856,280	34,916,227	3,327,672	569,408	43,981,669	4,942,684	440,967
7,119,671	15,864,168	1,780,965	832,202	4,962,878	60,566,033	657,191	10,130,932	27,382,121	1,199,446	1,789,607	12,856,280	36,227,982	3,327,672	569,408	43,982,577	4,942,684	440,967
7,119,952	15.864.360	1.065.087	832,202	4,944,651	60,505,696	657,182	10.122.700	26.821.767	1,199,424	1,780,214	12,885,559	35.014.912	3,325,485	559,436	43.941.807	4,939,943	437,845

				Shuman					Claysburg Ring	Johnstown SS								
Moshannon	Waldo Run	Four Mile Junction	West Union SS	Hill/Mobley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Bus	Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Total
5,629,441	52,352,651	9,381,128	891,214	5,349														1,539,516,439.04
5,984,098	52,834,142	9,461,629	891,229	5,349														1,543,407,729.80
6,055,326	52,923,368	9,535,335	891,229	1,525,052		100						4.00						1,542,821,687.88
6,002,953	53,118,851	9,507,782	891,229	1,523,848		100												1,545,387,656.12
6,017,358	53,276,120	9,559,533	891,229	1,523,848														1,545,304,442.29
6,012,124	53,750,406	9,514,487	891,229	1,524,342	154,327	17,018,164	32,711,188											1,595,623,602.68
6,011,686	53,661,637	9,512,969	891,229	1,525,147	164,817	17,790,879	32,424,428	2,662,742	6,396,327			4.00						1,602,335,996.60
6,011,744	53,860,512	9,514,289	891,246	1,525,154	166,036	18,201,792	31,185,177	1,848,303	7,090,795	1,258,622	920,320	80,988	2,177,862					1,608,429,616.03
6,013,139	54,344,099	9,497,691	891,246	1,525,154	347,165	18,062,963	31,188,376	863,578	5,862,559	1,277,964	889,294	80,988	2,179,204					1,606,576,285.76
6,023,464	54,359,744	9,514,848	891,263	1,525,190	349,369	16,098,123	32,270,795	1,762,921	7,244,048	1,282,660	888,128	80,988	2,308,320	29,639,828	521,565			1,640,205,761.93
6,025,105	54,735,889	9,550,913	891,280	1,525,223	480,353	18,655,200	30,764,003	1,753,925	7,743,329	1,331,469	836,253	5,282,863	2,312,596	30,102,639	521,565			1,648,256,416.04
6,031,978	54,733,744	9,550,913	891,283	1,525,229	544,933	18,665,977	31,280,486	1,754,599	8,191,847	1,342,893	883,049	8,845,683	2,299,828	29,316,862	20,865,682	1,255,531		1,674,376,784.20
6,049,310	54,800,390	9,550,913	891,283	1,525,229	544,933	18,603,072	31,300,019	1,759,727	7,375,651	1,342,814	878,262	20,595,363	2,304,576	29,391,313	20,704,718	1,138,659	917,779	1,687,396,579.99
5,989,825	53,750,119	9,511,725	891,245	1,291,086	211,687	11,007,398	19,471,113	954,292	3,838,812	602,802	407,331	2,689,759	1,044,799	9,111,588	3,277,964	184,168	70,598	1,598,433,769.10

1,554,985,024.47

Trans-Allegheny Interstate Line

Source S				Link to Appendix A. line	Link to Appendix A,
December					
December	Calculation of Distribution Plant In Service	Source		10	ille is
Company records			E 2014		
February					
April company records					
Calculation of Plant In Service Discertifier Discouration Discertifier					
May					
June company records For 2015					
August					
August Company records					
September Company records For 2015 Contribution For 2015 Contribution For 2015 Company records For 2015 For 20			For 2015		
Calculation of Production Plant in Service D200 50					
Nomether Company records For 2016			For 2015		
December Part In Service				1	
Calculation of Internolise Plant in Service Calculation of Internolise Plant in Service Calculation of Internolise Plant in Service December D205.5 b For 2014 10.398.271 14.092, 14.0					
Calculation of Intamolitie Plant in Service Discember D203.5.D For 2014 10.396.271 14.005.275 1		p201.73.q	F0I 2015		
December D204.5.b For 2014 1,096.271 1,006.2	Distribution Flant III del vice				
December	Calculation of Intancible Plant In Service	Source			
December	December	n204.5 h	For 2014	10 398 271	
1,252,598 1,456,506 1,1756,715 1,7	December		For 2015		14.052
Link to Appendix A Link to		parou.u.y	10/2010		
Calculation of General Plant in Service Documber	intaligible Flant III Service			12,223,296	
Control Cont				Links Appendix & Sec. 40	
December D200.90.0 For 2014 55.96.1 For 2015	Calculation of Consent Blant In Consider	Person		Link to Appendix A, line 16	ille io
December Part Service Part Part Service Part Part Service Part Part Service Part			E 004.4	55 001 700	
Seat Seath					
Link to Appendix A, line 1 Link to Appendix A Link to A		p207.99.g	For 2015		
10 10 10 10 10 10 10 10	General Plant In Service				
Calculation of Production Plant in Service Source Source Part In Service December Part In Service Part In					
December D204.460 For 2014 Annuary Company records For 2015 February Company records For 2015 February Company records For 2015 February February February For 2015 February For 2015 February For 2015 February				Link to Appendix A, line	Link to Appendix A
January				Link to Appendix A, line	Link to Appendix A
February company records For 2015 March company records For 2015 April Company records For 2015 Company records For 2015 Company records For 2015 Company records For 2015 For 2015 For 2015 For 2015 April Company records For 2015 April Company r				Link to Appendix A, line 18	Link to Appendix A
March	December	p204.46b		Link to Appendix A, line 18	Link to Appendix A
April	December January	p204.46b company records	For 2015	Link to Appendix A, line 18	Link to Appendix A
May	December January February	p204.46b company records company records	For 2015 For 2015	Link to Appendix A, line 18	Link to Appendix A
June company records For 2015 Allyld company records For 2015 Selection For 2015 Consider company records For 2015 Consider company records For 2015	December January February March	p204.46b company records company records company records	For 2015 For 2015 For 2015	Link to Appendix A, line 18	Link to Appendix A
July	December January February March April	p204.46b company records company records company records company records	For 2015 For 2015 For 2015 For 2015	Link to Appendix A, line 18	Link to Appendix A
August company records For 2015 September September company records For 2015 - Octabler company records For 2015 - November company records For 2015 - Production Plant in Service p. 205.46.g For 2015 - Total Plant in Service Sum of averages above 1,667.274,716 1,758,715.4	December January February March April May	p204.46b company records company records company records company records company records	For 2015 For 2015 For 2015 For 2015 For 2015	Link to Appendix A, line 18	Link to Appendix A
September Company records For 2015 Consider Company records For 2015 Consider Company records For 2015 Consider Company records For 2015	December January February March April May June	p204.46b company records company records company records company records company records company records	For 2015 For 2015 For 2015 For 2015 For 2015 For 2015	Link to Appendix A, line 18	Link to Appendix A
October company records For 2015 November company records For 2015 December production Plant in Service For 2015 - Production Plant in Service For 2015 Total Plant In Service 1,667,274,716 1,758,715.4	December Jehrusty Februsty March April May June Juny Juny Juny May Juny Juny Juny Juny Juny Juny Juny Jun	p204.46b company records company records company records company records company records company records	For 2015 For 2015 For 2015 For 2015 For 2015 For 2015 For 2015	Link to Appendix A, line 18	Link to Appendix A
Nommber company records For 2015 December p205.46.g For 2015 Production Plant in Service - Total Plant in Service Sum of averages above 1,667.274,716 1,758,715,4	December January February March April August August August	p204.46b company records company records company records company records company records company records company records company records	For 2015 For 2015 For 2015 For 2015 For 2015 For 2015 For 2015 For 2015	Link to Appendix A, line 18	Link to Appendix A
December Production Peter Is Service Production Peter Is Service Total Plant In Service 1,667,274,716 1,758,715.4	December January February February April May June June September	p204.46b company records	For 2015 For 2015 For 2015 For 2015 For 2015 For 2015 For 2015 For 2015 For 2015	Link to Appendix A, line 18	Link to Appendix A
Production Plant in Service Sum of averages above 1,667,274,716 1,759,715,4	December January February March April May June June July June July Grepher Gotober Cotober	p.204.46b сотрату records сотрату records	For 2015 For 2015 For 2015 For 2015 For 2015 For 2015 For 2015 For 2015 For 2015 For 2015	Link to Appendix A, line 18	Link to Appendix A
Total Plant In Service Sum of averages above 1,667,274,716 1,758,715,4	Docember January February March Apel Apel January Apel Apel Apel Apel Apel Apel Apel Apel	p204.46b соправу гесогов соправу br>соправу соп	For 2015 For 2015	Link to Appendix A, line 18	Link to Appendix A
	Docember January February April April April April April August August Docember Docember Docember	p204.46b соправу гесогов соправу br>соправу соп	For 2015 For 2015	Link to Appendix A, line 18	Link to Appendix A
	Docember January February April April April April April August August Docember Docember Docember	p204.46b соправу гесогов соправу br>соправу соп	For 2015 For 2015	Link to Appendix A, line 18	Link to Appendix A
Link to Appendix A	Docember January February April April April April April August August Docember Docember Docember	p204.46b соправу гесогов соправу br>соправу соп	For 2015 For 2015	Link to Appendix A, line 18	Link to Appendix A
	Docember January February April April April April Alay August September November Docember Production Plant in Service	р.204. 48b сатраму госогда сатраму госогда сотраму гос	For 2015 For 2015	Link to Appendix A, line 18	Link to Appendix A,

Attachment 5 - Cost Support

nt A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			13 Month Balance for Reconciliation	EOY Balance for													-
			Reconciliation	Commune													-
										Meadowbrook		Bedington	Meadowbrook				
Calculation of Transmission Accumulated Depreciation	Source				Black Oak	Wylie Ridge	502 Junction - Territorial Line	Potter SS	Osage Whiteley	Transformer	North Shenandoah	Transformers	Capacitor	Kammer	Doubs #2 Trans	Doubs #3 Trans	ıs
December	Prior year FERC Form 1 p219.25.b	For 2014	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	
January	company records	For 2015	102,629,975		9,534,497	(2,595,363)	84,085,835	73,360	905,432	1,130,686	(1,628,688)	963,220	742,164	4,403,742	422,164	328,559	/59
February	company records	For 2015	105,231,990		9,648,779	(2,546,786)	85,804,959	76,227	953,105	1,145,041	(1,628,574)	976,737	754,254	4,473,088	430,072	335,337	
March	company records	For 2015	107,794,813		9.763.061	(2.498.209)	87.524.070	79.095	1.000.696	1.159.396	(1.628.460)	990.253	766.344	4.542.434	437.980	342.051	
April	company records	For 2015	110,395,259		9,877,342	(2,449,631)	89,279,729	81,962	1,048,287	1,151,716	(1,628,345)	1,003,769	778,434	4,611,780	445,887	348,890	
May	company records	For 2015	113,019,995		9,991,624	(2,401,054)	91,031,996	84,829	1,095,878	1,165,671	(1,628,231)	1,017,285	790,524	4,681,126	453,795	355,707	
June	company records	For 2015	115,689,528		10,105,906	(2,351,781)	92,773,712	87,697	1,143,469	1,179,626	(1,628,117)	1,030,801	802,615	4,750,472	461,702	362,523	
July	company records	For 2015	118,441,565		10,220,187	(2,303,145)	94,530,321	90,564	1,191,035	1,193,581	(1,628,002)	1,044,318	814,705	4,819,823	469,610	369,339	.39
August	company records	For 2015	121,408,302		10.334.469	(2.254.510)	96.498.736	93.431	1.238.555	1.207.537	(1.627.888)	1.057.834	826.795	4.889.179	477.517	375.837	
September	company records	For 2015	124,190,854		10,448,750	(2,205,874)	98,265,744	96,299	1,286,053	1,221,492	(1,627,774)	1,071,350	838,885	4,958,535	485,425	382,641	
October	company records	For 2015	126,928,148		10,563,032	(2,157,238)	99,938,535	99,166	1,333,551	1,235,747	(1,627,659)	1,084,866	850,975	5,027,891	493,332	389,446	46
November	company records	For 2015	129,499,730		10,677,314	(2,108,602)	101,432,803	102,033	1,381,049	1,225,570	(1,627,545)	1,098,382	863,065	5,097,247	501,240	396,250	.50
December	p219.25.b	For 2015	132 411 556	132 411 556	10 791 595	(2.059.966)	103 209 217	104 901	1 428 548	1 239 725	(1 627 431)	1 111 899	875.156	5 166 603	509 147	403.054	

					Details												
				13 Mon	th Balance For Reconci	iliation											
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	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
434.971	169.357	18.846	13.834	89.154	678,530	17.424	254,635	183,306	11.532	19.981	178.471	399.670	37.506	4.841	496,224	50.870	1.13
447.431	199,276	20,486	15,291	97,704	784.613	18.575	264,974	235,495	13.631	23.057	204.021	460.752	43,317	5.724	572,979	59.504	1.89
459.538	229,195	22,127	16.747	106,307	890.863	19,726	275,313	287.748	15.730	26.133	229,570	521,849	49.128	6.715	649,755	68.147	2.65
471.996	259 114	23.768	18.203	115,044	996.972	20.877	285 652	340.044	17.829	29.183	255,120	582 951	53.377	7.711	726 572	76,790	3,41
484.456	287.407	25,409	19.660	123,695	1.103.290	22.028	295.991	392,350	19.927	32.541	267.876	644.054	59.186	8.708	803.368	85.429	4.17
496.794	315.181	27.050	21,116	132,357	1,209,378	23,179	306,330	444,681	18.023	35.674	291,214	705,157	65,110	9.704	880.149	94.072	4.93
509.254	342,263	28,691	22.572	141,020	1,315,547	24.330	316,669	495,699	20.135	38.807	314,554	766.260	70.933	10,701	957.078	102,718	5.70
521.714	369,964	30.332	24.029	149,682	1,421,860	25.481	327.009	545,394	22.248	41,938	337.937	827.362	76,756	11.697	1.032.773	111.351	6,475
534.174	397,646	31,973	25.485	158,344	1,528,182	26.633	337.348	595,085	24.360	45.070	361,366	888.463	82,580	12,694	1,109,724	120,001	7.247
546,634	425,330	33,614	26,941	167,039	1,634,370	27,784	347,687	646,679	26,472	48,202	384,795	949,565	88,403	13,690	1,186,665	128,651	8,019
559,094	453,013	35,254	28,398	175,768	1,740,564	28,935	358,026	700,178	28,584	51,334	408,224	1,010,667	94,227	14,686	1,263,633	137,300	8,790
571,554	480,719	36,895	29,854	184,476	1,846,751	30,086	368,365	753,679	30,696	54,466	431,654	1,071,770	100,050	15,683	1,340,601	145,950	9,562
584.014 500 355	508.449	38.536 28.601	31.310 22.572	193.161 141.058	1.952.939	31.237	378.704 316.669	807.181	32.808	57.597 38 768	455.084 316.914	1.134.021 766 349	105.874 71 265	16.679	1.417.568	154.600	10.334

				Shuman					Claysburg Ring	Johnstown SS								
Moshannon	Waldo Run	Four Mile Junction	West Union SS	Hill/Mobley	Bartonville	Squab Hollow SS Squ	Jab Hollow SVC	Shingletown	Bus	Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Total
4,926	49,062		1,892	15														99,909,81
15,088	142,986	24,972	3,452	24					100						100			102.629.97
25,622	237,330	41,594	5,011	1,364					100						100			105,231,99
36.173	292.402	58.257	6.571	4.032	and the second second													107.794.81
46,691	382,916	74,941	8,130	6,699														110.395.25
57,217	473,860		9,690	9,366					100						100			113,019,99
67,738	565,219	108,279	11,250	12,035	144	15,567	28,371	2,330	5,597									115.689.52
78,258	656,674	124,928	12,809	29,630	434	47,061	84,030	138	17,398	1,116	1,751		7,099		100			118,441,56
88.780	749.025		14.369	47.225	883	78.792	138.607	3.152	28.732	3.336	2.693		10.912		100			121.408.30
99,312	854,482		15,929	49,895	1,492	108,683	186,122	6,063	40,200	5,576	3,635		14,838	25,935				124.190.85
109,854	973,281		17,489	52,564	2,218	139,092	233,266	9,707	53,314	7,864	4,577	4,552	18,882	78,210	100			126,928,14
120,404	1,092,409	189,555	19,048	55,234	3,115	171,748	287,555	13,339	67,258	10,204	5,519	16,943	22,917	130,202	17,801	1,099		129.499.73
130.975	1.211.587	205.448	20.608	57.903	4.069	204.359	342.313	17.013	80.879	12.554	6.462	42.840	26.946	181.571	53.262	3.194	803	132.411.55
67 772	590.864	107 778	11 250	25.076	950	58 869	100 020	3 980	22 568	3 127	1 895	4 949	7 815	31 994	5.466	330	62	115 965 50

Trans-Allegheny Interstate Line

	Calculation of Distribution Accumulated Depreciation	Source		Att Link to Appendix A, line 23	achment 5 - Cost Su Link to Appendix A, line 23
	December	Prior year FERC Form 1 p219.26.b	For 2014		
	January	company records	For 2015		
	February		For 2015		
		company records			
	March	company records	For 2015		
	April	company records	For 2015		
	May	company records	For 2015		
	June	company records	For 2015		
	July	company records	For 2015		
	August	company records	For 2015		
	September	company records	For 2015		
	October	company records	For 2015		
	November	company records	For 2015		
	December	p219.26.b	For 2015		
ı	Distribution Accumulated Depreciation	p=			
	Calculation of Intangible Accumulated Depreciation	Source Prior year FERC Form 1 p200.21.b	For 2014	6.322.660	
	December	n200 21h	For 2015	7.830.329	7 830 32
. 1	Accumulated Intangible Depreciation	p200.21b	POI 2015	7,076,495	7,830,32
	Accumulated intaligible Depreciation			Link to Appendix A. line	Link to Appendix A.
				25	line 25
	Calculation of General Accumulated Depreciation	Source			
	December	Prior year FERC Form 1 p219.28b	For 2014	5,276,835	
. 1	December	p219.28.b	For 2015	6,723,810	6,723,81
	Accumulated General Depreciation			6,000,323 Link to Appendix A, line	6.723.81 Link to Appendix A.
				24	line 24
	Calculation of Production Accumulated Depreciation	Source			
	December	Prior year FERC Form 1 p219.20.b-24.b	For 2014		
	January	company records	For 2015		
	February	company records	For 2015		
	March	company records	For 2015		
	April	company records	For 2015	and the second second	
- 1					
	May	company records	For 2015	and the second second	
	May June	company records company records	For 2015 For 2015		
	June	company records		1	
			For 2015		
	June July	company records company records company records	For 2015 For 2015		
	June July August	company records company records company records company records	For 2015 For 2015 For 2015		
	June July August September October	company records company records company records company records company records	For 2015 For 2015 For 2015 For 2015 For 2015		
	June July August September October November	company records company records company records company records company records company records	For 2015 For 2015 For 2015 For 2015 For 2015 For 2015		
	June July August September October	company records company records company records company records company records	For 2015 For 2015 For 2015 For 2015 For 2015		
	June July August September October November December	company records company records company records company records company records company records	For 2015 For 2015 For 2015 For 2015 For 2015 For 2015		<u>:</u>
	June July August September October November December	company records company records company records company records company records company records	For 2015 For 2015 For 2015 For 2015 For 2015 For 2015	129,042,319	146,965.69! Link to Appendix A,

Attachment 5 - Cost Support

All	tachment 5 - Cost Support		
Electric / 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
		Average of Beginning	
Materials and Supplies 40 Transmission Materials & Supplies p227.8	Beg of year End of Year (for estimate)	and Ending Balances	
37 Undistributed Stores Expense p227.16	1 1		
Allocated General Expenses 51 Plus Property Under Capital Leases 0 p200.4.c			
51 Plus Property Under Capital Leases 0 p200.4.c		•	
Transmission / Non-transmission Cost Support			
Transmission / Non-transmission cost cupport			
		Average of Regioning	
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Beg of year End of Year (for estimate)	Average of Beginning and Ending Balances	Details .
34 Transmission Related Land Held for Future Use			Enter Details Here
Non-transmission Related Land need for Future use Non-transmission Related			Enter Details Here
Transmission Related			
	1		
CWIP & Expensed Lease Worksheet			
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Beg of year CWIP in Form 1 Amount	Expensed Lease in Form 1 Amount	Details
Plant Allocation Factors	Beg of year CWP in Form 1 Amount	Amount	Details
6 Electric Plant in Service (Note B) Attachment 5	1,605,879,506		
Plant In Service (Note B) Attachment 5 15 Transmission Plant In Service (Note B) Attachment 5	1,539,516,439		
Accumulated Depreciation			
23 Transmission Accumulated Depreciation (Note B) Attachment 5	99,909,818		
Pre-Commercial Costs Capitalized			
		Average of Beginning and Ending Balances	
	EOY for Estimate and BOY Amortization Amount	Calculated End of Year (for estimate and	
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions	for Final (Over 4 Years)	Balance reconciliation)	
35 Unamortized Capitalized Pre-Commercial Costs	s - s -	s . s .	
		•	
EPRI Dues Cost Support			
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Beg of year EPRI Dues		Details .
Allocated General & Common Expenses 58	0		Enter Details Here
	u d		Eriter Deliatis Here
Regulatory Expense Related to Transmission Cost Support			
		Non-transmission	
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions Directly Assigned A&G	Form 1 Amount Transmission Related	Related	Octalis
		Link to Appendix A, line 62	Enter Details Here
		. 02	FUNCA TREATMENT HALE
Safety Related Advertising Cost Support			
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1 Amount Safety Related	Non-safety Related	Details:
Directly Assigned A&G		Link to Appendix A, line	
66 General Advertising Exp Account 930.1 (Note F) p323.191.b	5 .	. 66	Enter Details Here

Attachment 5 - Cost Support

MultiState Workpaper	Attactment 5 - COSI Support
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions Income Tax Rates	State 1 State 2 State 3 State 4 State 5 Details ND 2.2% WV 4.5% PA 1.99% VM 4.0% VM
110 SIT=State Income Tax Rate or Composite (Note H)	7.651s
Education and Out Reach Cost Support Link to Appendix A. line #s. Descriptions. Notes. Form 1 Page #s and Instructions	Fermi Monast - Education & Ordersch - Other
Directly Assigned A&G	
	S S Erzer Delahi, kiere
Excluded Plant Cost Support	Excited Insurinstan
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities	Facilities Description of the Facilities
126 Excluded Transmission Facilities (Note L)	General Description of the Facilities
Step-Up Facilities	
Instructions: 1 Remove all investment below 69 kV or generator step up transformers included in transmission plant in service that	Enter S
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, the following formula will be used: Example	Or Greet
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 lites if necessary
Prepayments	
	Average of Beginning
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions 36 Prepayments	Beg of year End of Year and Ending Balances Allocation Transmission Robust Datah Einst S Annual Annual
Prepayments Prepaid Insurance Prepaid Pensions if not included in Prepayments	168,249 1,289,294 729,237 100% 729,227 0
Total Prepayments	169,249 1,289,264 723,257 729,257
Detail of Account 566 Miscellaneous Transmission Expenses	
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Total Octals
70 Amortization Expense on Pre-Commercial Cost	S - Summary of Pre-Commercial Expenses
71 Pre-Commercial Expense 72 Miscellaneous Transmission Expense	1.275.313 Cost Element Name Total
Total Account 566 Miscellaneous Transmission Expenses p.321.97.b	\$ 1,275,313
	Lizio A Ordenda (1) Miscianensa (2)
	Outside Services Logal (2) Outside Services Collect (4)
	Outside Shreeces Radins (S) Advertising (g) - (g)
	Travel, Lodging and Meals (7)
	Total -
	 Labor a conferend amount includes control and conferend programation of the pre-leminary survey and mentilipation. Monoclamous, amount of valuation control and valuation fire designation follows. Fee EGX
	feet for various mallingly from Logal Photocament, Transmission & Finance, feet for various conference calls and FIN Application fee.
	(2) Outside legal services includes the cost for research and preparation of the filing to determine incentive
	rate availability (4) Obre somices, other includes feet for website development, media relations senders, campaign
	management op on houses and research sortees. (i) Outside ownexs rates included we ablied or a rise consultant regarding rate design.
	(6) Advertising includes newspaper and other media announcements of public scoping meetings related to the
	proposed project. (i) Transet updags part media at an 8 the direct opposes for Allaylarary staff to allands the scoping methigs.
Net Revenue Requirement	
149 Facility Credits under Section 30.9 of the PJM OATT	

Attachment 5 - Cost Support

Depreciation Rate

			Survivor	Net Salvage	Accrual Rate (Annual)											
ANSMISSION PLANT	Life		Curve	Percent	Percent	Black Clak	Wylie Ridge	502 Junction - Territorial Line	Meadowbrook Transformer	North Shenandoah	Bedington Transformer	Meadowbrook Capacitor	Kammer Transformers	Doubs Replacement Transformer #2	Doubs Replacement Transformer #3	Doubs Replacem Transformer #
0.2 Land & Land Rights - E Structures & Improvem SVC		:	R4 R3	0 (10)	1.43 2.20 2.86	16,761		2,455,647 1,340,139								
Station Equipment Other SVC SCADA	50 Note 1 15		R2 80 R2 - 35-yr truncation S3	(5) 0	2.10 2.96 6.67	1,354,619	583,338	778,465	169,363	1,372	162,194	145,082	832,210	94,890	81,620	1
Towers & Fixtures Poles & Fixtures	65 55	:	R4 R2.5	(25) (20)	1.92 2.18			7,287,528 2,925,955								
Overhead Conductors Other Clearing	& Devices 55 70	:	R2.5 R4	(40) 0	2.80 1.43			6,251,919								
7 Underground conduit B Underground conducto SVC	55 and devices 45 35	-	S3 R3	(5) (5)	1.91 2.33 2.86											

Note 1: Depreciation rate is based on an 80 R2 survivor curve with a 35-year truncation.

						Annu	al 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	281		14,882	71 1,860	1,255				124,069	2,654	2,156		
149,368	13,533	34,408	110,729	337,261	18,436	17,476	104,007	1,274,408		260,331	23,130	37,396	
			96,651							8,298			25,6 136,0
			348,696							352,592			114,9
149,520	13,814	34,408	570,958	339,191	19,691	17,476	104,007	1,274,408	124,069	623,875	25,286	37,396	276

Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Bartonville	Squab Hollow SS Squ	ab Hollow SVC	Shingletown	Claysburg Ring Bus	Johnstown SS Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Total
							10,795											770						2,459,1 1,512,3
734,352	69,838	11,838	922,805	103,731	9,195	126,050	1,074,343	196,964	18,716	57,772	4,069	204,359	342,313	17,013	80,879	12,554	6,462	26,956	26,946	181,571	53,262	3,194	803	11,019,
							63,752			117								13,291						7,313 3,244
							50,737											1,823						7,120
734,352	69,838	11,838	922,805	103,731	9,195	126,050	1,199,627	196,964	18,716	57,889	4,069	204,359	342,313	17,013	80,879	12,554	6,462	42,840	26,946	181,571	53,262	3,194	803	32,6

Attachment 5 - Cost Support

GENERAL PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	То
390	Structures & Improvements	50	R1	0	2.00	
391	Office Furniture & Equipment	20	SQ	0	5.00	
	Information Systems Data Handling	10 10	SQ SQ	0	10.00 10.00	
392	Transportation Equipment					
	Other	15	SQ	20	5.33	
	Autos	7	S3	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)	1,458,006				<u>L</u>	1
	•		Survivor	Net Salvage	Accrual Rate (Annual)	
INTANGIBLE PLANT		Life	Curve	Percent	Percent	To
303 Total Intangible Plant	Miscellaneous Intangible Plant	5	SQ	0	20.00	1,
Total Intangible Plant Amoritization (must tie to p336.1 d & e)	1.491.899					

PBOP Expenses

1 Total PROP expenses.
2 Annual relating to interior personnel
3 Annual relating to territor personnel
3 Annual relating to territor personnel
4 Number of Titts for Michighery
5 Cottage FTE of the Property of Tablaco PTEs (above for base year
6 Tablaco PEDP Expense for base year
8 Tablaco PEDP Expense for base year
9 PEDP Adjustment for Appendix C. the 67
Lines 1-6 cannot change absent approved 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 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 Step 3 agreeing to FERC Form 1 and Attachment 5.

	Column A	Column B Pre-	Column C Commercial C	Column D Costs		Column E CWIP	Column F	Column G
Step 1	For Estimate: Prexy - 502 Junction 138 kV (CWIP) Prexy - 502 Junction 500 kV (CWIP) 502 Junction - Territorial Line (CWIP) Total	Expensed (Estimated)	Deferred -	Amount of Deferred Amortized in Year - - -	Estimate Step 2	Average of 13 Monthly Balances		
Step 3	For Reconciliation: Prexy - 502 Junction 138 kV (CWIP)	Pre	-Commercial	Costs Amount of Deferred Amortized in Year	For Reconciliation Step 2	CWIP	AFUDC In CWIP	AFUDC (If CWIP was not in Rate Base)
	1 2 3 4	- - -	-	- - -			-	
	 Total Prexv - 502 Junction 500 kV (CWIP)	-	-	-		-	-	
	1 2 3 4	: :	: : :	: : :		:	:	
	Total	-	-	-		-	-	
	502 Junction - Territorial Line (CWIP) 1 2 3 4	- - - -	: : :	- - -		139,318 - - -	:	136,129,170 - - -
	 Total	-	-	-		139,318	-	136,129,170
	Total Additions to Plant In Service (sum of the above for ea Total Additions to Plant in Service reported on pages 204-2 Difference (must be zero)		Plar Refer to	Attachment 5 - Cost Supp nt in Service Worksheet Attachment 5 - Cost Supp nt in Service Worksheet				136,129,170

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.

Allocation of Pre-Commercial Costs	Plant in Service	Allocation
	(Estimated 2/12/2008	3)
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	977 000 000	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 to plant in service in Formula (Appendix A. Lines 16 and 33)
Post results of Signs 2 on FPA wide bale
Results of Signs 3 on FPA wide bale
Results of Signs 3 on the effect. Year 2 Year 2 Year 2 6 April 7 April 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). 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) 9 May 10 June Post results of Step 8 on PJM web site Year 3 Results of Step 8 go into effect Reconciliation Details TO populates the formula with Year 1 data 1 April Year 2 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)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
		Rider Sub (West Milford)		Monocacy SS	Bartonville SS Capacitor	Mainsburg SS	Johnstown Sub Capacitor	Grover SS	502 Junction - Territorial Line (monthly additions)
		(in service)	(in service)	(in service)	(in service)		(in service)	(in service)	CWIP
		(III Service)	(III Service)	(ILZELAIDS)	(III SELVICE)	(in service)	(III SELVICE)	(III Service)	CWIP
Dec (Prior Year									
CWIP) p216.b.43								-	106
Jan 2015	Actual								6,009,487
Feb	Actual								(6,007,300)
Mar	Actual								-
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	2.293

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

[(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)
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

ı	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
	(A)	(b)	(0)	(0)	(L)	(1)	(0)	(11)	U)
		(in service)							
Dec (Prior Year									
CWIP) p216.b.43	Actual	-							-
Jan 2015	Actual								-
Feb	Actual								-
Mar	Actual								
Apr	Budget								
May	Budget								
Jun	Budget								_
Jul	Budget								_
Aug	Budget								
Sep	Budget								
Oct									
	Budget					-			-
Nov	Budget								-
Dec	Budget								-

				Month End Balanc	es			
Other Projects PIS (Monthly additions)	Rider Sub (West Milford)	0 (in service)	Monocacy SS (In service)	Bartonville SS Capacitor (in service)	Mainsburg SS (in service)	Johnstown Sub Capacitor (in service)	Grover SS (In service)	502 Junction - Territorial Line (monthly additions)
	(III SELVICE)	(III Service)	(III Service)	(III Service)	(III Sel Vice)	(III SELVICE)	(III Service)	CWP
						-	-	106
						-	-	6,009,593
		-			-		-	2,293
						-	-	2,293
						-	-	2,293
						-	-	2,293
				754,538	22,073,337	788,782	564,788	2,293
		-		754,538	22,073,337	788,782	564,788	2,293
				754,538	22,073,337	788,782	564,788	2,293
				754,538	22,073,337	788,782	564,788	2,293
			34,366,931	754,538	22,073,337	788,782	564,788	2,293
			34,366,931	754,538	22,073,337	788,782	564,788	2,293
	18,411,593		34,366,931	754,538	22,073,337	788,782	564,788	2,293
•	18,411,593		103,100,793	5,281,766	154,513,359	5,521,474	3,953,516	6,034,920
	1,416,276	-	7,930,830	406,290	11,885,643	424,729	304,117	464,225
(Appendix A, Line 16)	(Appendix A, Line 16)	(Appendix A, Line 16)	(Appendix A, Line 16)			(Appendix A, Line 33)		

				Month End Balan	ces			
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		1,974,739
	2,904,800	1.030.589	2,711,928	14,697,836	35,103,448	822.802		1,974,739
	2.904.800	1.030.589	2.711.928	14.697.836	35,103,448	822.802		1.974.739
	2,904,800	1.030.589	2.711.928	14.697.836	35,103,448	822.802		1,974,739
	2,904,800	1.030.589	2.711.928	14.697.836	35,103,448	822.802	945.000	1,974,739
	2,904,800	1.030.589	2.711.928	14.697.836	35,103,448	822.802	945.000	1,974,739
	2,904,800	1,030,589	2.711.928	14.697.836	35,103,448	822,802	945,000	1,974,739
	20,333,600	7,214,123	18,983,494	102,884,852	245,724,136	5,759,614	2,835,000	13,823,173

				Month End Balan	ces			
Other Projects PIS (Monthly additions)	0	0	0	0	0	0	0	0
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
			-	-				
			-	-	-	-	-	
			-	-		-		
				-				
			-	-	-			
							-	
	:	:	:			:		
	:				<u>:</u>			

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

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

1,817,838.25

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

	Post results of Step 3 on P.	JM web site																
	Black Oak (Monthly				Meadow Brook SS										0 00 04 44			502 Junction - Territorial
Wylle Ridge (Monthly addition		North Shenandoah (Monthly additions)	Meadowbrook Transformer (Monthly additions)	Bedington Transformer (Monthly additions)	Capacitor (Monthly additions)	(Monthly additions)	(Monthly additions)	Doubs Transformer #3 (Monthly additions)	(Monthly additions)	Cabot SS (Monthly Additions)	Hunterstown	Farmers Valley	Harvey Run	Doubs SS	Potter SS (Monthly Additions)	Osage Whiteley (Monthly Additions)	Meadowbrook SS	Line (Monthly additions)
\$ 3,142,76	5 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	Shawville	Northwood	Shuman Hill	Buffalo Road	Pleasureville Capacitor	Grover SS Capacitor
\$ 1,381,688.4	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
Yetel Develope Developmen	Handsome Lake - Homer	West Heles	Dides Cub Offices Millered	Oak Mound to Waldo	Manager CC	Destantilla CC Consultan	Malanton CC	Johnstown Sub	Church as Disa Dua	Community Committee	Count Hallow CC	Count Hallow CMC	Chinalatawa Casasitas	Manager	A	ĺ		

Results of Step 3 go into effect

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.

115,288.54

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
		Richwood Hill	Erie South	Joffre Sub	Oak Mound	Black Oak	Kammer	Conemaugh	502 Junction - Territorial Line (monthly additions)
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	CWIP
Dec (Prior Year									
CWIP) p216.b.43	Actual							340	(646)
Jan 2016	Actual				2,258,136	171,639	201	252	(128)
Feb	Actual				33,570			17,872	2,803
Mar	Actual	-			64,329		421		354
Apr	Budget	27,755							525,648
May	Budget	55,706	41,965,349						-
Jun	Budget	56,001							-
Jul	Budget	28,347			81,484,687				-
Aug	Budget	398	1,239,335		6,079,212				-
Sep	Budget	103	9,735		626,352				-
Oct	Budget		4,868		623,365				-
Nov	Budget			16,684,242	79,984				-
Dec	Budget	53,779,880			66,377				-
Total		53,948,190	43,219,287	16,684,242	91,316,012	171,639	622	18,464	528,031

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	m
	(9)	(b)	(0)	(0)	(L)	(1)	(0)	(17)	(9
		Meadowbrook SS	Altoona	Hunterstown	Buffalo Road	Moshannon	Waldo Run	Bartonville	Squab Hollow SS
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWIP) p216.b.43	Actual	3,513	1,315,536	908		17,332	66,647	1	(62,906)
Jan 2016	Actual	30,221	25,368			7,425	7,257	(41,204)	46,174
Feb	Actual		69		355,820	590	(27,968)	(2,641)	22,364
Mar	Actual	12,115	4,638		0	4,616	50,112	3	6,134
Apr	Budget								-
May	Budget								-
Jun	Budget								
Jul	Budget								-
Aug	Budget								-
Sep	Budget								-
Oct	Budget								-
Nov	Budget								-
Dec	Budget								-
Total		45,849	1,345,611	908	355,821	29,963	96,048	(43,840)	11,767

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
		Squab Hollow SVC	Shingletown	Claysburg Ring Bus	Johnstown SS Capacitor	Grover	Rider	Shawville	Monocacy
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year									
CWIP) p216.b.43	Actual	19,534	5,129	(816,196)	(80)	(4,786)	11,749,680	4,748	74,451
Jan 2016	Actual	8,099	512	41,781	26,076	12,753	(96,672)	372	9,204,017
Feb	Actual	12,978	16	218,009	(8)	(1)	64,787	(228)	(532,518)
Mar	Actual	(945)	16	47,345			108,196	11	20,340
Apr	Budget						88,461		458,750
May	Budget						88,461		
Jun	Budget						119,657		
Jul	Budget						33,188		
Aug	Budget								
Sep	Budget								
Oct	Budget								
Nov	Budget								
Dec	Budget								
Total		39,666	5,672	(509,061)	25,988	7,966	12,155,758	4,903	9,225,039
New Transmission Pla	ant Additions for Year 3 (13 m	onth average balance)							

				Month End Balance	is .			
Other Projects PIS Monthly additions)	Richwood Hill	Erie South	Joffre Sub	Oak Mound	Black Oak	Kammer	Conemaugh	502 Junction - Territo Line (monthly addition
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	CWIP
							340	(6
				2,258,136	171,639	201	592	(7
				2,291,706	171,639	201	18,464	2,0
				2,356,035	171,639	622	18,464	2,3
	27,755			2,356,035	171,639	622	18,464	528,0
	83,461	41,965,349		2,356,035	171,639	622	18,464	528,0
	139,462	41,965,349		2,356,035	171,639	622	18,464	528,0
	167,809	41,965,349		83,840,722	171,639	622	18,464	528,0
	168,207	43,204,684		89,919,934	171,639	622	18,464	528,0
	168,310	43,214,419		90,546,286	171,639	622	18,464	528,0
	168,310	43,219,287		91,169,651	171,639	622	18,464	528,0
	168,310	43,219,287	16,684,242	91,249,635	171,639	622	18,464	528,0
	53,948,190	43,219,287	16,684,242	91,316,012	171,639	622	18,464	528,0
	55,039,814	341,973,011	33,368,484	552,016,225	2,059,664	6,618	204,041	4,755,2
	4,233,832	26,305,616	2,566,806	42,462,787	158,436	509	15,695	365,7

				Month End Balance	es			
Other Projects PIS (Monthly additions)	Meadowbrook SS	Altoona	Hunterstown	Buffalo Road	Moshannon	Waldo Run	Bartonville	Squab Hollow SS
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
	3,513	1,315,536	908		17,332	66,647	1	(62,90
	33,734	1,340,904	908		24,757	73,904	(41,203)	(16,73
	33,734	1,340,974	908	355,820	25,347	45,936	(43,844)	5,6
	45,849	1,345,611	908	355,821	29,963	96,048	(43,840)	11,7
	45,849	1,345,611	908	355,821	29,963	96,048	(43,840)	11,7
	45,849	1,345,611	908	355,821	29,963	96,048	(43,840)	11,7
	45,849	1,345,611	908	355,821	29,963	96,048	(43,840)	11,7
	45,849	1,345,611	908	355,821	29,963	96,048	(43,840)	11,7
	45,849	1,345,611	908	355,821	29,963	96,048	(43,840)	11,7
	45,849	1,345,611	908	355,821	29,963	96,048	(43,840)	11,7
	45,849	1,345,611	908	355,821	29,963	96,048	(43,840)	11,7
	45,849	1,345,611	908	355,821	29,963	96,048	(43,840)	11,7
	45,849	1,345,611	908	355,821	29,963	96,048	(43,840)	11,7
	529,470	17,453,528	11,806	3,914,027	367,064	1,146,969	(523,450)	43,6
	40,728.46	1,342,579.08	908.13	301,078.99	28,235.68	88,228.36	(40,265.36)	3,358.

				Month End Balance	S			
Other Projects PIS (Monthly additions)	Squab Hollow SVC	Shingletown	Claysburg Ring Bus	Johnstown SS Capacitor	Grover	Rider	Shawville	Monocacy
				(in service)	(in service)	(in service)	(in service)	(in service)
	19,534	5,129	(816,196)	(80)	(4,786)	11,749,680	4,748	74,
	27,633	5,640	(774,415)	25,996	7,967	11,653,008	5,120	9,278,
	40,611	5,656	(556,406)	25,988	7,966	11,717,795	4,892	8,745,
	39,666	5,672	(509,061)	25,988	7,966	11,825,991	4,903	8,766,
	39,666	5,672	(509,061)	25,988	7,966	11,914,452	4,903	9,225
	39,666	5,672	(509,061)	25,988	7,966	12,002,913	4,903	9,225
	39,666	5,672	(509,061)	25,988	7,966	12,122,570	4,903	9,225
	39,666	5,672	(509,061)	25,988	7,966	12,155,758	4,903	9,225
	39,666	5,672	(509,061)	25,988	7,966	12,155,758	4,903	9,225
	39,666	5,672	(509,061)	25,988	7,966	12,155,758	4,903	9,225,
	39,666	5,672	(509,061)	25,988	7,966	12,155,758	4,903	9,225,
	39,666	5,672	(509,061)	25,988	7,966	12,155,758	4,903	9,225
	39,666	5,672	(509,061)	25,988	7,966	12,155,758	4,903	9,225
	484,435	73,141	(7,237,628)	311,783	90,802	155,920,958	63,787	109,890,
	37,264.19	5,626.26	(556,740.59)	23,983.28	6,984.73	11,993,919.81	4,906.67	8,453,11

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	0
								Handsome Lake - Homer	
		Mainsburg	Yeagertown	Nyswaner	Farmers Valley Substation	Farmers Valley	Doubs SS	City	North Shenandoah
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year									
CWIP) p216.b.43	Actual	(160,964)	(116,872)	917,779					-
Jan 2016	Actual	211,102	(4,954)	5,563					-
Feb	Actual	130,011	1,389	846					-
Mar	Actual	106,224	(67)	14,068		8,571	30,726	7,145	-
Apr	Budget	162,721							-
May	Budget	270,130			35,128,747				1,843,220
Jun	Budget	10,975	-						-
Jul	Budget	10,975							-
Aug	Budget	10,975							-
Sep	Budget	286,369							-
Oct	Budget	47,507							-
Nov	Budget	16,594							-
Dec	Budget								-
Total		1,102,619	(120,504)	938,256	35,128,747	8,571	30,726	7,145	1,843,220

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

EXHIBIT NO. TRC-203 ATTACHMENT H-18A Page 30 of 49

				Month End Balanc	es			
Other Projects PIS						-	landsome Lake - Homer	
(Monthly additions)	Mainsburg	Yeagertown	Nyswaner	Farmers Valley Substation	Farmers Valley	Doubs SS	City	North Shenandoah
				(in service)	(in service)	(in service)	(in service)	(in service)
	(160,964)	(116,872)	917,779					
	50,138	(121,826)	923,342					
	180,149	(120,437)	924,188					
	286,373	(120,504)	938,256		8,571	30,726	7,145	
	449,094	(120,504)	938,256		8,571	30,726	7,145	
	719,224	(120,504)	938,256	35,128,747	8,571	30,726	7,145	1,843,
	730,199	(120,504)	938,256	35,128,747	8,571	30,726	7,145	1,843,
	741,174	(120,504)	938,256	35,128,747	8,571	30,726	7,145	1,843,
	752,149	(120,504)	938,256	35,128,747	8,571	30,726	7,145	1,843,
	1,038,518	(120,504)	938,256	35,128,747	8,571	30,726	7,145	1,843,
	1,086,025	(120,504)	938,256	35,128,747	8,571	30,726	7,145	1,843
	1,102,619	(120,504)	938,256	35,128,747	8,571	30,726	7,145	1,843
	1,102,619	(120,504)	938,256	35,128,747	8,571	30,726	7,145	1,843
	8,077,322	(1,564,174)	12,147,865	281,029,976	85,709	307,260	71,451	14,745
	621,332.43	(120,321.06)	934,451.19	21,617,690.46	6,592.98	23,635.36	5,496.26	1,134,289

Wylie Ridge (Monthly additions) \$ 3,107,497	Black Oak (Monthly additions) 6,225,985.48	North Shenandoah (Monthly additions) 359,646.19	Meadowbrook Transformer (Monthly additions) 1,047,527.46	Bedington Transformer (Monthly additions) 995,567.78	Meadow Brook SS Capacitor (Monthly additions) 853,599.53	Kammer Transformers (Monthly additions) 5,176,521	Doubs Transformer #2 (Monthly additions) 679,761	Doubs Transformer #3 (Monthly additions) 621,476	Doubs Transformer #4 (Monthly additions) 774,015	Cabot SS (Monthly Additions) 973,316	Hunterstown 6,288,087	Farmers Valley 240,149	Harvey Run 118,426	Doubs SS 708,192	Potter SS (Monthly Additions) 276,305	Osage Whiteley (Monthly Additions) 3,483,319	Meadowbrook SS 8,667,513	502 Junction - Territorial Line (Monthly additions) 152,047,380
502 Junction Substation \$ 1,353,302.60	Waldo Run 7,965,425.08	Conemaugh 3,975,529.66	Blairsville 475,933.65	Four Mile Junction 1,374,926.15	Johnstown 707,251.51	Yeagertown 131,149	Grandview Capacitor 92,713	Altoona SVC 5,327,047	Luxor 172,337	Grandpoint & Guilford 255,710	Moshannon 875,594	Carbon Center 81,508	Shawville 314,652	Oak Mound 5,352,283	Shuman Hill 242,840	Buffalo Road 101,425	Conemaugh Capacitor	Grover SS Capacitor 117,229
Richwood Hill \$ 533,659.39	Handsome Lake - Homer City 1,840,432.31	West Union 128,461.57	Rider Sub (West Milford) 4,145,203.22	Erie South 3,315,729.00	Monocacy SS 4,928,839.94	Bartonville SS Capacitor 67,168	Mainsburg SS 2,734,621	Johnstown Sub Capacitor 183,251	Claysburg Ring Bus 930,184	Joffre Sub 323,537	Squab Hollow SS 2,523,874	Squab Hollow SVC 4,249,119	Shingletown Capacitor 237,385	Nyswaner 234,169	Armstrong 2,274,724	Farmers Valley Substation 2,724,833		

Total Revenue Requirement \$ 252,936,327.88

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).

	(A)	(B) (In service)	(C) (In service)	(D) (in service)	(E) (In service)	(F) (in service)	(G) Line (monthly additions) CWIP	(H)	(f) CWIP
Dec (Prior Year CWIP) p216.b.43	Actual						3,277,585		
Jan 2015	Actual						1,600,838		
Feb	Actual						(4,940,191)		
Mar	Actual						(104,764)		
Apr	Actual	-					(2)		
May	Actual						392		
Jun	Actual						46,962		
Jul	Actual	-	-	-			(32,497)		
Aug	Actual	-					293,226		
Sep	Actual						2,126		
Oct	Actual						(3,770)		
Nov	Actual		-	-			59 (646)		
Dec	Actual								
Total			-	-	-		- 139,318		

				Month End Balance	ces			
(Monthly additions)	0	0	0	0		(monthly additions)		
				(in service)	(in service)	CWIP		
						3,277,585		
						4,878,423		
						(61,769)		
						(166,533)		
						(166,535)		
						(166,142)		
						(119,180)		
						(151,677)		
				-		141,549		
				-		143,675		
				-		139,905		
						139,964		
						139,318		
		-				8,028,583	-	
						617,583		

Posuit of	Formula	for Do	monti	ation

	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
	229,938,924.57	280,278.20	988,924.56	788,128.95	630,629.44	690,111.56	5,261,055	868,051	1,012,029	1,060,923	218,352	6,330,396	3,163,229	154,239,589	3,547,062	2,310,288	151,291	120,282	713,961
-																			
		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	Bartonville SS Capacitor
		8,790,276	64,066	1,872,563	94,172	174,833	258,523	5,083,188	483,054	3,966,885	1,369,226	81,515	6,380,996	717,954	878,024	7,949,717	1,391,064	130,457	30,828

Yeagertown	Rider	Monocacy SS	Shuman Hill Sub	Mainsburg SS	Johnstwon Sub Capcitor	Grover SS	Claysburg Ring Bus	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Shawville	Conemaugh Capacitor
26,537	383,754	1,334,486	218,645	468,800	88,700	57,943	565,461	1,594,588	2,802,028	137,683	9,760	158,621	

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)

> The Reconcillation in Step 8 229,938,925 The forecast in Prior Year 227,621,101

2,317,823 <Note: for the first rate year, divide this reconciliation amount by 12 and multiply by the number of months and fractional months the rate was in effect.

Interest on Amount of Refunds or Surcharges Interest 35.19a for March Current Yr 1/12 of Step 9 Interest 35.19a for March Current Yr 0.2700% Month Surcharge (Refund) Owed 193,152 193,152 193,152 193,152 193,152 193,152 193,152 193,152 5,997 5,476 4,954 4,433 3,911 3,390 2,868 2,347 1,825 1,304 782 261 Jun Jul Aug Sep Oct Nov Dec Jan Feb Mar Apr May Total Year 1 Year 1 Year 1 199,149 198,628 198,106 197,585 197,063 196,542 196,020 195,499 194,977 194,456 193,934 193,413 2,355,372 0.2700% 0.2700% 0.2700% 0.2700% 0.2700% 0.2700% 0.2700% Year 1 Year 1 Year 1 Year 1 Year 2 Year 2 Year 2 193,152 193,152 193,152 193,152 193,152 2,317,823 0.2700% 0.2700% 0.2700% 0.2700% 3.5 2.5 1.5 0.5 Amort
199,743
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200,913 Balance Interest 0.2700% Balance 2,161,989 Year 2 Year 3 2.355.372 Jun
Jul
Aug
Sep
Oct
Nov
Dec
Jan
Feb
Mar
Apr 2,355,372 2,161,989 1,968,084 1,773,655 1,578,701 1,383,220 1,187,212 990,675 793,607 0.2700% 0.2700% 0.2700% 0.2700% 0.2700% 0.2700% 0.2700% 0.2700% 1,968,084 1,773,655 1,578,701 1,383,220 1,187,212 990,675 793,607 596,007 596,007 397,873 199,205 0.2700% 0.2700% 0.2700% 397,873 199,205 Year 3 Year 3 Year 3 2,396,913

The difference between the Reconciliation in Step 8 and the forecast in Prior Year with interest

2,396,913 Input to Appendix A, Line 147 252,936,328 255,333,241

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 Meadowbrook 550 Jundon - Tentorial																		
Total Rever	nue 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
\$	2,396,913	(3,331)	(13,880)	(12,620)	(7,914)	(8,828)	(72,073)	(12,689)	(14,365)	(15,456)	(1,028)	(124,199)	21,163	(1,797,735)	(89,360)	144,490	16,171	2,170	14,724
		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	Bartonville SS Capacitor
		559,906	7,997	56,592	(1,289)	12,244	17,602	294,009	27,847	373,765	(12,888)	21,037	362,776	46,608	161,241	1,273,490	193,879	15,686	(21,693)
		Yeagertown	Rider	Monocacy SS	Shuman Hill Sub	Mainsburg SS	Johnstown Sub Capcilor	Grover SS	Claysburg Ring Bus	Squab Hollow SS		Shingletown Capacitor	Nyswaner	Shawville	Conemaugh Capacitor				
		(45,731)	210,098	334,262	225,387	(1,082,445)	35,722	19,820	378,510	605,430	405,240	83,960	(18,663)	23,824	(192,551)				

Post results of Step 8 on PJM web site \$ 255,333,241 9 May Year 3

10 June Year 3 Results of Step 8 go into effect \$ 255,333,241

Attachment 7 - Transmission Enhancement Charge Worksheet

1		Revenue Require	ement By Project		
2	F	Fixed Charge Rate (FCR) if not a CIAC Formula Line		
3		A		FCR without Depreciation and Pre-Commercial Costs	12.6046%
4		В		FCR with Incentive ROE without Decreciation and Pre-Commercial	13.4862%
5		C		Line B less Line A	0.8816%
6	F	FCR If a CIAC			
7		D	138	FCR without Depreciation, Return, nor Income Taxes	0.8929%

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 Upor	ade ID: b0328.1 b	0328.2: b0347.1:	60347.2; 60347.3; 6	0347.4		PJM Upora	de ID: b0218			PJM Upgrade	ID: b0216	
10 11 12	"Yes" if a project under PJM OATT Schedule 12, when vice "No" "Yes" if the customer has paid a tump sum periment in the	Details Schedule 12	(Yes or No)	Yes	502 Junction - Te	ritorial Line (CWP)	- Plant In Service)		Yes	Welle Ridge Transfe	emer (Plant In Service)		Black Oak Yes	(SVC) Dynamic React	ive Device (Plant In Ser	ricel
13 14 15	Forecast - End of prior year net plant plus current year	FCR without Incentive R	(Yes or No) DE	No 12.70% 12.6046% 13.4962%					No 11.70% 12.6046% 12.6046%				No 12.70% 12.6046% 13.4862%			
17	forecast of CWIP or Cap Adds. reconsiliation – Average of 13 month prior year net plant balances can cerior year 13-mo CWIP balances. Annual Depreciation Exp from Attachment 5	Investment		971,417,912 21,039,652					20,025,633 583,338				35,996,741 1,371,379			
18 19 20	See Calculations for each item below See Calculations for each item below	Wo Incentive ROE W Incentive ROE	Invest W 2011 2011	Return 122.443.759.15 131.007.728.39	Depreciation 21.039.651.73 21.039.651.73	Pre-Commercial Exp. 0.00 0.00	Reconciliation Amount (1.797.735.40 (1.797.735.40	Revenue 141.685.675.48 150.249.644.72	Return 2.524.159.53 2.524.159.53	Depreciation 583.337.73 583.337.73	Reconciliation Amount 21.162.52 21.162.52	Revenue 3.128.659.78 3.128.659.78	Return 4.537.260.66 4.854.606.04	Depreciation 1.371.379.44 1,371,379.44	Reconciliation Amount (124.199.20) (124.199.20)	Revenue 5.784.440.90 6.101.786.28

For Plant in Service
"Pie-Commercial Egy" is equal to the amount of pre-commercial expense on Attachment Se for each project expenses of year and amortised in year.
Reservate is equal to the "Return" ("Investment" times FCR; plus "Depreciation" plus "Pie-Commercial Egy" plus prior year "Recordistion amount"
"Recordistion Amount" is created in the recordistion in Attachment 6 and included in the forecasted revenue requirement.

9													
			PJM Uporad	le ID: 60323			PJM Upgrade	e ID: 60230			PJM Uporas	de ID: b0229	
10		No	rth Shenandoah Trans	dormer (Plant In Service)			feadowbrook Transfor	mer (Plant in Service)			Bedington Transfor	mer (Plant In Service)	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "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"	No				No				No			
13 14	Input the allowed ROE From line 3 above if "No" on line 12 and From line 7 above if "Yee" on line 12	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					12.6046%				12.6046%			
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.	2,842,402				6,966,992				6,611,639			
17	Annual Depreciation Exp from Attachment 5	1,372				169,363				162,194			
18	See Coinsistings for each item helps	Return 358.274.59	Depreciation	Reconciliation Amount	Revenue 358.618.26	Return 838 164 52	Depreciation	Reconciliation Amount	Revenue 1.032.071.87	Return 813 173 50	Depreciation	Reconciliation Amount	Revenue 981.202.5
20	See Calculations for each item below See Calculations for each item below	358.274.59 358.274.59	1.371.60	(1.027.94)	358.618.26	878.164.52 878.164.52	169.362.94	(15.455.59) (15.455.59)	1.032.071.87	833.373.50 833.373.50	162.194.28	(14.365.20)	981 202 5

For Plant in Service
"Pre-Commercial Exp" is equal to the amount of pre-commer.
Reverue is equal to the "Recurn" ("Investment" times FCR) |
"Reconcilistion Amount" is created in the reconciliation in Atts.

10	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"
12	"Yes" if the customer has paid a lump sum payment in t amount of the investment on line 29, Otherwise "No"
13	Input the allowed ROE
14	From line 3 above if "No" on line 12 and From line 7 abo if "Yes" on line 12
15	If line 13 equals 12.7%, then line 4, if line 13 equals 11, then line 3, and if line 12 is "Yes" then line 7
16	Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds. reconcilation – Average of 13 month prior year net plan balances oles prior year 13-mo CWIP balances.
17	Annual Depreciation Exp from Attachment 5

18
19 See Calculations for each item below
20 See Calculations for each item below

Į		PJM Upgrade ID: b0559	PJM Uporade ID: b0495	PJM Upgrade ID: b0343	PJM Uporade ID: b0344
ı		Mosdowbrook Capacitor Plant In Service)	Kammer Transformers (Plant In Service)	Doubs Replace Transformer #2	Doubs Replace Transformer #3
ı	Yes		Yes	Yes	Yes
1	No 11,70%		No. 11.70%	No. 11.70%	No. 11.70%
a	12.6046%		12.6046%	11.70%	12.6046%
6	12.6046%		12.6046%	12.6046%	12.6046%
ı	5.621.083		34.465.959	4,640,123	4.282.999
ı	145,082		832,210	4,940,123 94,990	81,620
I	Return	Reconciliation Depreciation Amount Revenue	Reconciliation Return Depreciation Amount Reven	Reconciliation Return Depreciation Amount Revenue	Reconciliation Return Depreciation Amount Revenue
Į	708.517.49 708.517.49	145.082.04 (12.688.84) 840.910.69 145.082.04 (12.688.84) 840.910.69	4.344.311.03 832.209.58 (72.072.78) 5.104.4	83 584.870.95 94.890.48 8.827.781 670.933.66	539.856.73 81.619.65 (7.914.14) 613.542.24 539.856.73 81.619.65 (7.914.14) 613.542.24

For Plant in Service
"Pre-Commercial Exp" is equal to the amount of pre-comme
Revenue is equal to the "Return" ("Investment" times FCR)
"Recognition Amount" in content in the consolidation in the

				PJM Upora	de ID: b0345	
	10			Doubs Replace	Transformer #4	
	11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes			
	12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	Mo			
	13	Input the allowed ROE From line 3 above if "No" on line 12 and From line 7 above	11.70%			
	15	if "Yes" on line 12 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%	12.6046%			
	16	then line 3 and if line 12 io "Vao" then line 7 Forecast – End of prior year not plant plus current year forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year not plant.	12.6046%			
		balances plus prior year 13-mo CWIP balances.	4,954,083			
	17	Annual Depreciation Exp from Attachment 5	149,570			
	18		Return	Depreciation	Reconciliation Amount	Revenue
	9	See Calculations for each item below	624.444.53	149.570.04	(12.620.04)	761.394.53
:	20	See Calculations for each item below	624.444.53	149.570.04	(12.620.04)	761.394.53

	P.Mil Upperade Dr. b0345 P.Mil Upperade Dr. b07 Double Replace Transformer #4 Cabox SS - Install Autocrans Yes Yes									PJM Upgrade	e ID: b1941			PJM Upgrad	le ID: b0563	
		Doubs Replace	Transformer #4			Cabot SS - Install	Autotransformer			Armst	rong			Farmors Val	ivy Capacitor	
	Yes				Yes				Yes				Yes			
1	No 11.30%				No 11.70%				No 11.70%				No 11.70%			
	12.6046%				12.6046%				12.6046%				12.6046%			
,	12.6046%				12.6046%				12.6046%				12.6046%			
	4,954,083 149,570				6,535,657 149,520				15,355,719 339,191				1,749,022 19,691			
	Return 624.444.53 624.444.53	Depreciation 149.570.04 149.570.04	Reconciliation Amount (12.620.04) (12.620.04)	Rovenue 761.394.53 761.394.53	Return 823.796.24 823.796.24	Degreciation 149.520.00 149.520.00	Reconciliation Amount (13.879.56) (13.879.56)	Revenue 959.436.67 959.436.67	Return 1.935.533.60 1.935.533.60	Depreciation 339.190.87 339.190.87	Reconciliation Amount 144.490.38 144.490.38	Revenue 2.419.214.84 2.419.214.84	Return 220.457.96 220.457.96	Depreciation 19.690.61 19.690.61	Reconciliation Amount 16.171.43 16.171.43	Revenue 256.320.01 256.320.01

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

-																		
		PJM Upgrade	ID: b0564			PJM Upgran	e ID: b1803			PJM	Uporade ID: b1	1243			PJM Upgrad	ID: 60674, 610	23. b1023.3	
		Harvey Run	Capacitor			Dou	6 SS				Potter SS					Osage Whiteley		
"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes				Yes				Yes					Yes				
"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29. Otherwise "No"																		
Investigation of DOC																		
	11.76%				11.70%				11.70%					11.70%				
	12 6046%				12 6046%				12.6046%					12 6046%				
If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%																		
	12.6046%				12.6046%				12.6046%					12.6046%				
balances plus prior year 13-mo CWIP balances.	800.891				4.793.352				1,919,107					23.105.463				
Annual Demonistion Fundom Attachment 5	17.476				104.007				34.408					520 958				
	Determ				Date:	Description			Date					Date	December 1			Revenue
See Coloristics for each few below											EXO.					END.		3.393.959.32
See Calculations for each item below	100.949.45	17.476.20		120.595.46	604 184 88	104.007.03	14 724 12	722 916 02	341.897	34.408		(3.331)	272 973 83	2 912 361	570.958	0	89.360	3.393.959.32
	"We'd " the continued has paid a large turn populars in the "" of the continued has paid a large turn populars in the local exploration and the "" of the ""	"Yes" if the constraint has paid a large sum poyment in the least of the constraint has paid a large sum poyment in the least of the constraint has been a	"Yes" I a protein under PAI CNTT Ethenha 12, "Yes" I ha continued has gold a large pum payment in the amount of the incenses on the 20, Otherwise Yes" 11794. 11794. 11795. 11795. 11795. 11795. 11795. 11796	**************************************	"Yes" If a project under PAM CATT Educida 12, "Yes" If the continue has gold a lamp pum payment in the services of the incention of the incention of the incention of the incention of the 2 case (Parker 18 Parker 18	Type 1 a proles under PAM CNT Schools 12, Yes	The I a product under PAI CNTT Edments 12, Val.	Tree La product under PAM CATT Schedule 12, Yea	Test d project value P JM CNTT Bothable 12, Yes Yes Yes Ye	Test 2 project value P,M OATT Schedule 12, Yes Yes Yes Yes Yes Yes	Tree 1 a project under PAI CNTE debude 12, Vea Vea	Tree La product under PAI CATT Schedule 12, Yea	Tree La product under PAI CATT Schedule 12, Yea	Type 1 project under PAM CNT Schools 12. Yes	Part 2 project under PAI CNT Edminds 12, Ves. Ves.	The comment of the product of the	Page	Figure 1 a project under PJA CATT Shresha 12, Table 2 Table 3 Table 3 Table 3 Table 4 Table 4 Table 5 Table

"Pre-Commercial Exp" is equal to the amount of pre-comme Revenue is equal to the "Return" ("Investment" times FCR) "Reconciliation Amount" is created in the reconciliation in At

10		Meadowbrook SS		
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	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	
13	Input the allowed ROE	11.70%	11.70%	
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12	12.6046%	12.6046%	
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	12.6046%	12.6046%	
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.	58,653,823	42,565,917	
17	Annual Depreciation Exp from Attachment 5	1,274,408	922,805	
		Reconciliat	tion	_

No 11.70% 12.6046% 12.6046%

53,677,032 1,199,627

No 11.70% 12.6046% 12.6046%

26,590,636 623,875

For Plant in Service

"Pre-Commercial Exp" is equal to the amount of pre-commer Revenue is equal to the "Return" ("Investment" times FCR) | "Reconcilisation Amount" is creased in the reconcilisation in Atti

•																
		PJM Upgra	ide ID: b1967			PJM Upgrade ID): b1609, b1769			PJM Upgrad	de ID: b1945			PJM Upora	de ID: b1610	
10		Blairs	wife SS			Four M	Sie Jet			Johnstown S	S (2nd xfmr)			Years	down	
11 "Yes" if a project under PJM OATT Schedule 12, orthorwise "No"	Yes				Yes				Yes				Yes			
"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 14 From line 3 above if "No" on line 12 and From line 7 above	11.70%				11.70%				11.70%				11.70%			
# "Yes" on line 12 15 If line 13 equals 12.7%, then line 4. if line 13 equals 11.7%	12.6046%				12.6046%				12.6046%				12.6046%			
then line 3 and if line 12 is "Yee" then line 7 16 Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds.	12.6046%				12.6046%				12.6046%				12.6046%			
reconciliation – Average of 13 month prior year net plant balances olus prior year 13-mo CWIP balances.	3,221,798				9,345,465				4,788,064				1,015,145			
17 Annual Depreciation Exp from Attachment 5	69,838				196,964				103,731				3,194			
			Reconciliation				Reconciliation				Reconciliation				Reconciliation	
18 19 See Calculations for each item below 20 See Calculations for each item below	Return 406.096 406.096	Depreciation 69.838 49.838	amount 27.847 27.847	Rovenue 503.780.47	Return 1.177.963 1.177.963	Depreciation 195,964 196,964	93.879 193.879	Revenue 1.568.805.47 1.568.805.47	Return 603.521 603.521	Depreciation 103.731 103.731	46.608 46.608	753.859.44 753.859.44	Return 127.955 127.955	Depreciation 3.194 3.194	(45.731) (45.731)	Revenue 85.417.96
20 See Calculations for each item below	406.096	69.838	27.847	503.780.47	1.177.963	796,964	193.879	1,568,805,47	603.521	103.731	46.608	D3.859.44	127.955	3.194	(45,731)	85,417.96

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

1 2 3 4 5 6 7																	
	[PJM Upgrade ID:	b1990			PJM Upgrad	de ID: b1801			PJM Upgrad	le ID: b1965			PJM Upgra	de ID: b1839	
10			Grandview Capac	itor			Alton	a SVC			Lue	or			Grand Poir	f & Guilford	
	"Yes" if a project under PJM OATT Schedule 12, nthorwice "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	Inout 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 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%	12.6046%				12.6046%				12.6046%				12.6046%			
16	than line 3 equals 11.7%, man raw 4, if and 13 equals 11.7% than line 3, and if line 12 is "Vac" than line 7. Forecast – End of prior year nat plant plus current year forecast of CWIP or Cap Adds. seconditation – Average of 13 month prior year nat plant.	12.6046%				12.6046%				12.6046%				12.6046%			
	balances plus prior year 13-mo CWIP balances.	625,953				36,436,539				1,166,638				1,732,010			
17	Annual Depreciation Exp from Attachment 5	13,814				734,352				25,286				37,396			
18 19 20	See Calculations for each item below See Calculations for each item below	Return 78.899 78.899		mount (1.289) (1.289)	Revenue 91.434.02 91.434.02	Return 4.592.696 4.592.696	Depreciation 734 352 734 352	Reconciliation amount 294,009 294,009	Revenue 5.621.056.55 5.621.056.55	Return 147.051 147.051	Depreciation 25.286 25.286	Reconciliation amount 12.244 12.244	Revenue 184.580.85 184.580.85	Return 218.314 218.314	Depreciation 37.396 37.396	Reconciliation amount 17.602 17.602	Revenue 273.311.99 273.311.99

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

9						
		PJM Upgrade ID: b1984	PJM Upgrade ID: b1672	PJM Upgrade ID: b1998	PJM Upgrade ID: b1999, b2002	PJM Upgrade ID: b2342
10		Moshirmon	Carbon Center	Sharville	Northwood	Shuman Hill Sub
11	"Yes" if a project under PJM OATT Schedule 12, otherwice "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
	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%	12.6046%	12.6046%	12.6046%	12.6046%	12.6046%
16		12:6046%	12.6046%	12.6046%	12.6046%	12.6046%
	forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant halannes ness prior year 13 mn CWIP halannes	5.946.570	552.739	2.292.536		1.667 706
17	Annual Depreciation Exp from Attachment 5	126,050	11,838	26,946	0	57,889
		Reconciliation	Reconciliation	Reconciliation	Reconciliation	Reconciliation
18	See Calmissions for each item below	Return Depreciation amount Revenue 749.544 126.050 161.241 1.036.835.0	Return Decreciation amount Revenue 0 69.670 11.838 21.037 102.544.60	Return Detrociation amount Revenue 287.706 26.946 23.824 338.475.93	Return Depreciation amount Revenue	Return Desecciation amount Revenue 184.951 57.899 225.387 468.227.14
20	See Calculations for each item below	749.544 126.050 161.241 1.036.835.0		287.706 26.946 23.824 338.475.93	0 0 0 000	184.951 57.889 225.387 468.227.14 184.951 57.889 225.387 468.227.14

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

	PJM Upgrade ID: b1770	PJM Upgrade ID: b2148	PJM Upgrade ID: b0556	PJM Upgrade ID: b1023.1	PJM Upprade 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	Yos	Yes
"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 Input the allowed ROE 14 From line 3 above if "No" on line 12 and From line 7 above	11.70%	11.70%	11.30%	11.70%	11.70%
if "Yes" on line 12 15 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%	12:6046%	12.6046%	12.6046%	12.6046%	12.6046%
then line 3 and if line 12 is "Vee" then line 3 and if line 12 is "Vee" then line 3 and if line 12 is "Vee" then line 5 Forecast – End of prior year net plant plus current year forecast of CWIP or Cao Adds.	12.6046%	12.6046%	12.6046%	12.6048%	12.6046%
reconciliation – Average of 13 month prior year net plant belances olds prior year 13-mo CWIP balances.	731,713	0	878,765	9,752,228	12,406,692
17 Annual Depreciation Exp from Attachment 5	9,195	0	6,462	124,069	276,613
18	Reconciliation Return Decreciation amount Revenue	Reconciliation Return Decreciation amount Revenue	Reconciliation Return Depreciation amount Revenue	Reconciliation Return Depreciation amount Revenue	Reconciliation Return Depreciation amount Revenue
 See Calculations for each item below See Calculations for each item below 	92.230 9.195 7.997 109.422.35 92.230 9.195 7.997 109.422.35	0 0 0 000	110.768 6.462 19.820 137.049.05 110.768 6.462 19.820 137.049.05	1.229.234 124.069 (12.888) 1.340.414.42 1.229.234 124.069 (12.888) 1.340.414.42	1.563.819 276.613 56.592 1.897.023.96 1.563.819 276.613 56.592 1.897.023.96

For Plant in Service
"Pre-Commercial Exp" is equal to the amount of pre-comme
Revenue is equal to the "Return" ("Investment" times FCR)
"Pre-confliction fromus" is constructed in the reconsidering in the

1 2 3 4 5 6 7																	
			PJM Upgran	de ID: b2343			PJM Upgrad	le ID: b1840			PJM Upgrad	le ID: b2235			PJM Upgras	ie ID: b2260	
10 11	"Yes" if a project under PJM OATT Schedule 12,		West	Union			Rider Sub A	West Milford)			Monoc	acv SS			Bartonville :	SS Capacitor	$\overline{}$
	reharmica "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"																l
13	Input the allowed ROE	No 11.70%				No 11,70%				No 11.70%				No 11.70%			
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12	12.6046%				12 6046%				12.6046%				12 6046%			l
15	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%																l
16	then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year	12.6046%				12.6046%				12.6046%				12.6046%			
	forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant																
	balances plus prior year 13-mo CWIP balances.	870,675				32,546,443				37,662,858				500,599			
17	Annual Depreciation Exp from Attachment 5	18,716				42,840				181,571				4,069			
18 19 20	See Calculations for each item below See Calculations for each item below	Return 109.745 109.745	Decreciation 18.716 18.716	Reconciliation amount 15.686 15.686	Revenue 144.147.38 144.147.38	Return 4.102.363 4.102.363	Decreciation 42.840 42.840	Reconciliation amount 210.098 210.098	Revenue 4.355.301.45 4.355.301.45	Return 4.347.269 4.347.269	Depreciation 181.571 181.571	Reconciliation amount 334,262 334,262	Revenue 5.263.101.80 5.263.101.80	Return 63.099 63.099	Depreciation 4.069	Reconciliation amount (21.693) (21.693)	Revenue 45.474.29 45.474.29

"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 Uporade ID: b1802 & b1608	PJM Upgrade ID: b0555	PJM Upgrade ID: b1943	PJM Upgrade ID: b0376	PJM Upgrade ID: b2364 & b2364.1
10	Mainsburg SS	Johnstown Sub Capacitor	Clavsburg Ring Bus	Consmayoh Capacitor	Squab Hollow SS
11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes	Yes	Yes	Yes	Yes
"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 Input the allowed ROE 14 From line 3 above if "No" on line 12 and From line 7 above	11.70%	11.70%	11.30%	11.70%	11.70%
if "Yes" on line 12 15 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%	12.6046%	12.6046%	12.6046%	12.6046%	12.6046%
then line 12 and if line 12 is "Vac" then line 7 16 Forecast – End of prior year net plant plus current year forecast of CWIP or Cao Adds.	12.6046%	12.6046%	12.6046%	12.6046%	12.6046%
reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	21,272,788	1,354,243	6,738,031	0	18,402,071
17 Annual Depreciation Exp from Attachment 5	53,262	12,554	80,879	0	204,359
	Reconciliation	Reconciliation	Reconciliation	Reconciliation	Reconciliation
18 19 See Calculations for each item below	Return Depreciation amount Revenue 2.681.359 53.262 (1.082.445) 1.652.175.95 2.681.350 53.262 (1.082.445) 1.652.175.95		Return Depreciation amount Revenue 849.305 80.879 378.510 1.308.694.38 840.905 80.879 378.510 1.308.694.38	Return Depreciation amount Revenue 0 0 (192.551) (192.551.15) 0 0 (192.551) (192.551.15)	Return Deserciation amount Revenue 2.319.515 204.359 605.430 3.129.303.99 2.319.515 204.359 605.430 3.129.303.99
20 See Calculations for each item below	2 681 359 53 262 (1 082 445) 1 652 175 95	170.698 12.554 35.722 218.972.92	849.305 80.879 378.510 1.308.694.38		2.319.515 204.359 605.430

For Plant in Service
"Pro-Commercial Exp" is equal to the amount of pre-comme
Revenue is equal to the "Return" ("Investment" times FCR)
"Reconcilisation Amount" is created in the reconcilisation in Atta

\$8.881.314.62 Ax A Line 148

10	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No."
12	"Yes" if the customer has paid a lump sum payment in ti amount of the investment on line 29, Otherwise "No"
13	Input the allowed ROE
14	From line 3 above if "No" on line 12 and From line 7 abo if "Yes" on line 12
15	If line 13 equals 12.7%, then line 4, if line 13 equals 11. then line 3, and if line 12 is "Ves" then line 7
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 plan halarnos nes neiro year 13 mon CWIP halannes.
17	Annual Depreciation Exp from Attachment 5

L	Squab Hollow SVC	Shingktown Capacitor	Neswaner	Richwood Hill	Erio South	Joffre Sub	Oak Mound	Farmers Valley Substation	i l
I	Yes	Yes	i l						
in the								l l	i l
	No	No	i I I						
ahoue	11.70%	11.70%	11.70%	11.70%	11.70%	11.70%	11.70%	11.70%	i I
	12:6046%	12.6046%	12.6046%	12.6046%	12.6046%	12.6046%	12.6046%	12.6046%	i I I
1.7%	12.6046%	12.6046%	12.6046%	12.6046%	12.6046%	12.6046%	12.6046%	12.6046%	i I I
iller								J	i I I
lant								l l	i I I
	30,994,970	1,748,340	1,851,427	4,233,832	26,305,616	2,566,806	42,462,787	21,617,690	i I I
	342,313	17,013	803	0	0	0	0	0	i I
ı		i						 	
	Reconciliation Return Depreciation amount Revenue	Reconciliation Return Depreciation amount Revenue	Reconciliation Return Depreciation amount Revenue	Reconciliation Return Degreciation amount Revenue	Reconciliation Return Degreciation amount Revenue	Reconciliation Return Depreciation amount Revenue	Reconciliation Return Depreciation amount Revenue	Reconciliation Return Depreciation amount Revenue	Total Incentive Charged Revenue Credit
	3.906.805 342.313 405.240 4.654.358.75	220.372 17.013 83.960 321.345.82	233.366 803 (18.663) 215.505.95	533.659 0 0 533.659.39	3.315.729 0 0 3.315.729.00	323.537 0 0 323.536.79	5.352.283 0 0 5.352.282.62	2.724.833 0 0 2.724.832.69	246.451.926.62 246.451.926.62
	3 904 905 342 313 405 340 4 454 358 75								DEE 200 DAY DA DEE 200 DAY DA

For Plant in Service
"Pre-Commercial Exp" is equal to the amount of pre-con

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

TABLE 1: Summary Cost of Long	Term Debt										
CALCULATION OF COST OF DEBT											
YEAR ENDED 12/31/2016	1										
	(a)	(b)	(c)	(d)	(0)	(f)	(g)	(h)	(0)	0	
t=N	Issue Date	Maturity Date	ORIGINAL ISSUANCE	Net Proceeds At Issuance	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year* z*	Weighted Outstanding Ratios	Effective Cost Rate (Tables 2 and 3)	Weighted Debt Cost at t = N (h) * (i)	
Long Term Debt (12/31/2016 First Mortgage Bonds:	12/11/2014		\$ 550,000,000	\$ 545.247.429	\$ 546.170.013		\$546.170.013.43				
3.85%, Senior Unsecured Notes 3.76%, Senior Unsecured Notes	12/11/2014 10/16/2015	6/1/2025 5/30/2025	\$ 550.000.000	\$ 545.247.429 \$ 74,437,766	\$ 546.170.013 \$ 74,508,370	12 12	\$546.170.013.43 \$ 74,508,369.87	88.00% 12.004%	3.95% 3.85%	3.48% 0.46%	
Total			\$ 625,000,000		\$ 620,678,383		\$ 620,678,383	100.000%		3.94%	
	in the Net Amount Outstanding at t = N in these or tired during the year is the outstanding amount at t										
* z = Average of monthly balances for months of	utstanding during the year (averge of the balances	of or the 12 months of the year, with zero in months that the is 17.2300%. 5.2582%): Final Total Weighted Average Debt Co		decimals of a percent (7 03%)							

	TABLE 2: Effective Cost Ra	ates For Traditional Front-Loaded Debt	ot Issuances:										
	YEAR ENDED 12/3	31/2016 (aa) Issue	(bb) Maturity	(cc)	(dd) 14 (Discount) Premium	(ee)	(ff) Loss/Gain on Reacquired	(gg) Less Related ADIT	(hh)	(ii) Net Proceeds	(ii) Coupon	(kk) Annual	(II) Effective Cost Rate* (Yield to Maturity
	Long Term Debt I: Affiliate	Date	Date	Issued	at Issuance	Expense	Debt	(Attachment 1)	Proceeds	Ratio	Rate	Interest	at Issuance, t = 0)
(1) (2)	3.85%. Senior Unsecurer No 3.76%, Senior Unsecured Notes	12/11/2014 10/16/2015	6/1/2025 5/30/2025	\$ 550.000.000 75,000,000	\$ (418.000)	4.334.571 562,234		300X	\$ 545.247.429 \$ 74,437,766	99.1359 99.2504	0.03850 0.0376	\$ 21.175.000 \$ 2.820,000	3.95% 3.85%
		cceptable bond table or from YTM = Internal Rate of Return (YTM at issuance): the t=0 Cashflow C_o equals Ne	Retum (RR) calculation let Proceeds column (gg); Semi-annual (or other) interest cashflows	\$ 625,000,000 C _{lut} , C _{lud} , exc.).	(418,000)	\$ 4,896,805		XXX	\$ 619,685,195			\$ 23,995,000	

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

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

Total Loan Amount		\$	900,000,000
Internal Rate of Retu	rn¹		4.886348%
Based on following F	Financial Formula ² :		
NPV = 0 =	$\sum_{t=1}^{N} C t/(1+IR R) p w$	r((t)

 Origination Fees
 7,780,954

 Origination Fees
 15,125

 Addison Origination Fees
 15,125

 Total Issuance Expense
 7,796,879

 Revolving Credit Commitment Fee
 New Borrowing Old Borrowing Revolving Credit Commitment Fee
 0.005

 Revolving Credit Commitment Fee
 0.005
 0.0050

After borrowing is at the midpoint (\$275,000)

	200	3 2008	2008	2008	2009	2010	2011	2012	2013	2014	2015
LIBOR Rate	0.00009	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Spread		. 0.000070	. 0.000070	0.000070		. 0.000070	0.000070	. 0.000070	. 0.000070	. 0.000070	. 0.000070
Interest Rate	6.139	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					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%			
	000,000,000	Diam i	DOME			0.24070	4.0070	0.2170			
Revolver Interest Rate	\$ 350,000,000	Draw 2, 3, 4	DONE			3.247%	4.50%	6.21%			
Revolver Interest Rate	6 050 000 000	Drow E	DONE			0.0540/	4.500/	0.040/			
Revolver interest Rate	\$ 350,000,000	Diaw 5	DONE			3.251%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 6	DONE - Roll over Draw	1 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	2 3 and 5		3.422%	4.50%	6.21%			
	000,000,000		DOILE HONORON DIGHT	, o una o		U.4LL70	4.0070	0.2170			
Revolver Interest Rate	\$ 350,000,000	Draw 9	DONE			3.417%	4.50%	6.21%			
Revolver Interest Rate	\$ 350.000.000	Drow 10	DONE			0.0400/	4.500/	0.040/			
Nevolver interest itale	\$ 330,000,000	Diaw 10	DONE	l.		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	10		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%			
Nevolvei iliterest itate	430,000,000	Diaw 13	DONE			3.21370	4.5078	0.2176			
Revolver Interest Rate	\$ 450,000,000	Draw 16	DONE - Roll over Draw	11		3.289%	4.50%	6.21%			
D	6 450 000 000	D47	DONE			0.0400/	4.500/	0.040/			
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	12, 14 and 15		3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 18	DONE - Roll over Draw	13 and 17		3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 19	DONE				3.283%	6.21%			
	,,						0.20071				
Revolver Interest Rate	\$ 450,000,000	Draw 20	DONE - Roll over Draw	16			3.304%	6.21%			
Develver Interest Date	e 450,000,000	Drow 21	DONE Ball over Drown	17A and 10			2 2420/	6 249/			
Revolver Interest Rate	\$ 450,000,000	Draw 21	DONE - Roll over Draw	17A and 19			3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 22	DONE - Roll over Draw	18			3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,000		DONE				3.222%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Drawl 24	DONE Roll over Draw 20				3.213%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 25	DONE Roll over Draw 21	1, 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 2	5			3.196%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 28	DONE				1.936%	6.21%			
	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1					1.000%	0.2170	J. Company		

				GL '224100		GL '820204	GL '181100/654106	GL '820202			
(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(I)		Amortization of
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	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	08,183,000	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	120,004.10		(155,048)	22,684	(132,363)
03/31/2008	Q1	23,343,000		10,000,000	8,990,797	100,047.07	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
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

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

TrAILCo anticipates its financing will be a 7 year loan, where by TrAILCo pays Origination Fees of \$5.2 million and a Commitments Fee of 0.3% on the undrawn principle. Consistent with GAAP, TrAILCo will amortize the Origination Fees and Commitments Fees using the standard Internal Rate of Return formula below.

Each year, TrAILCo will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount on this attachment.

Total Loan Amount	\$	900,000,000	
Internal Rate of Retu	rn¹		4.8863489
Based on following I	Financial Formula ² :		
NPV = 0 =	$\sum_{t=1}^{N} C t/(1 + IR R) p w$	r	(t)

Origination Fees Addition Origination Fees		7,780,95 15,12
Total Issuance Expense	<u>-</u>	7,796,07
	New Borrowing	Old Borrowing
Revolving Credit Commitment Fee Revolving Credit Commitment Fee	0.005	0.005

After borrowing is at the midpoint (\$275,000)

(1)	12/15/2008 1/6/2009	Q4 Q1	42,068,000	25,000,000	90,000,000 90,000,000	55,518,734 79,974,165	718,999.31		618,333.53	24,281,001 (618,334)	174,431 230,297	(544,569 230,297
	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	Q1		-	160,000,000	149,479,202			1,100,000.00	(1,100,000)	175,942	175,942
	4/8/2009	Q2		-	160,000,000	148,555,144			549,166.67	(549,167)	272,085	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 9/4/2009	Q3 Q3		30,000,000	280,000,000 330,000,000	239,379,188 269,473,071				30,000,000 50,000,000	93,882 1,129,444	93,882 1,129,444
		Q3		50,000,000			1.596.826.11					
	9/16/2009 10/5/2009	Q3 Q4		45,000,000	330,000,000 375,000,000	320,602,515 319,508,934				(1,596,826) 44,792,084	503,245 794,450	(1,093,581 586,534
	10/5/2009	Q4 Q4		45,000,000	375,000,000	365,095,468	207,916.06		321,250.00	(321,250)	525,294	525,294
	11/5/2009	Q4		30,000,000	405,000,000	365,299,512	-		321,230.00	30.000.000	956.176	956.176
	12/4/2009	Q4		50,000,000	455,000,000	396,255,688				50,000,000	1,504,831	1,504,83
	12/16/2009	Q4	73,715,000	-	455,000,000	447,760,519	1,374,479.16			(1,374,479)	702,843	(671,636
	1/4/2010	Q1	70,710,000		455,000,000	447,088,883	1,07 1,170.70		138,489.58	(138,490)	1,111,675	1,111,67
	1/5/2010	Q1		30,000,000	485,000,000	448,062,068	892,331.11			29,107,669	58,568	(833,764
	1/15/2010	Q1		-	485,000,000	477,228,304	440,625.00			(440,625)	624,167	183,542
	1/25/2010	Q1		(485,000,000)	-	477,411,847	423,000.00		18,489.58	(485,441,490)	624,407	201,40
	1/25/2010	Q1		450,000,000	450,000,000	(7,405,236)		4,533,000.00		445,467,000	-	-
	1/25/2010	Q1		45,000,000	495,000,000	438,061,764		5,852,578.67		39,147,421	-	-
	1/27/2010	Q1 Q1			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	0.001.71	(5,500)	40.000	-
	2/5/2010 2/12/2010	Q1 Q1		20,000,000	495,000,000	477,700,391		82,116.73	2,934.74	(85,051) 20,000,000	124,892 437,300	124,892
	2/12/2010 2/24/2010	Q1 Q1		20,000,000	515,000,000 515,000,000	477,740,231 498,177,531		23,770.00		(23,770)	437,300 781,982	437,300 781,982
	3/10/2010	Q1		30,000,000	545,000,000	498,935,743		90,000.00		29,910,000	913,821	913,821
	3/10/2010	Q1		30,000,000	545,000,000	529,759,564		195,720.20		(195.720)	913,821 484.916	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		,521.01	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 Q2		65,000,000	595,000,000	516,555,339	55,920.56			64,944,079	-	(55,921
	4/28/2010				595,000,000	581,499,418	-	2,300.79		(2,301)	152,029	152,029
	4/30/2010 5/7/2010	Q2 Q2		30,000,000	595,000,000 625,000,000	581,649,147 581,799,058		2,156.70		(2,157) 30,000,000	152,068 532,550	152,068 532,550
	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	400,304	(160,694
	5/12/2010	Q2		00,000,000	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	710,000,000 710,000,000	579,519,036 694,519,036	115,798.33			115,000,000 (115,798)	-	(115,798
	7/26/2010	Q3 Q2			710,000,000	694,519,036	544,837.22			(544,837)	-	(544,837
	8/9/2010	Q2 Q3		(35,000,000)	675,000,000	693,858,400	107,415.00			(35,107,415)	1,270,829	1,163,414
	8/9/2010	Q3		35,000,000	710,000,000	660,021,814				35,000,000	.,210,023	-,100,41
	8/12/2010	Q3		(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)	-	(699,609
	8/12/2010	Q3		110,000,000	710,000,000	584,323,106	-			110,000,000	-	,,
	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	-			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	055.045.50			95,000,000	240.000	(0.4F 101
	11/12/2010	Q4		(110,000,000)	690,000,000	790,666,958	955,215.56			(110,955,216)	310,092	(645,12
	11/12/2010	Q4		(30,000,000)	660,000,000	680,021,835	18,946.67			(30,018,947)	-	(18,94
	11/12/2010	Q4			800,000,000	650,002,888	5.83				2 400 050	0.400.00
	12/6/2010	Q4		20,000,000	820,000,000	790,002,882		0.004.40		20,000,000	2,482,059	2,482,05
	12/23/2010	Q4			820,000,000	812,484,941		8,281.46	140 277 70	(8,281)	1,807,331	1,807,33
	1/3/2011 1/18/2011	Q1 Q1			820,000,000 820,000,000	814,283,991 815,315,292	9,000,000		140,277.78	(140,278) (9,000,000)	1,171,579 1,600,050	1,171,57 (7,399,95
	1/26/2011	Q1		(115,000,000)	705,000,000	815,315,292	966,600.56			(115,966,601)	845,228	(121,37
		Q1 Q1		115,000,000	820,000,000	692,793,969	900,000.00			115,966,601)	040,226	(121,37
	1/26/2011											

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

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

Total Loan Amount		\$	900,000,000
Internal Rate of Retu	rn¹		4.8863489
Based on following F	inancial Formula ² :		
NPV = 0 =	$\sum_{t=1}^{N} C_t/(1+IR\ R)p\ w$	r ((t)

Total Issuance Expense	-	7,796,07
Total forestino Expense	_	1,100,01

After borrowing is at the midpoint (\$275,000)

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		(00 =0=)
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 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		20,000,000	470,000,000	446,119,513				20,000,000		-
7/6/2011 7/15/2011	Q3		470,000,000	466,119,513	0.000.000		171,736.11	(171,736)	792,685 549,369	792,685
7/15/2011 7/25/2011	Q3	(00,000,000)	470,000,000 450,000,000	466,740,462 458,289,831	9,000,000			(9,000,000)	549,369 599.398	(8,450,631) 564.980
10/18/2011	Q3 Q4	(20,000,000)	450,000,000	458,289,831	34,417.78		290.416.67	(20,034,418) (290,417)	4,902,813	4,902,813
1/17/2012	Q4 Q1		450,000,000	443,467,207	9.000.000		290,416.67	(9,000,000)	5,306,145	(3,693,855)
3/2/2012	Q1		450,000,000	439,773,352	9,000,000	3.070.00		(3,070)	2,594,240	2.594.240
7/15/2012	Q3		450,000,000	442,364,522	9,000,000	3,070.00		(9,000,000)	7,874,847	(1,125,153)
1/15/2012	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	Q3 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
1,10,2010	٠,	(450,000,000)		. 10,002,000	0,000,000			(100,000,000)	0,307,103	- ,507,105

Commitment fees for 4th quarter 2008

ATTACHMENT 3 Accounting of Transfers Between CWIP and Plant In Service

	1		T	1	
Work Order	Wash Carlos Name	FERC Account 101/106	Product (Procedution	A	Date of Transfer from CWIP to Plant
ID	Work Order Number	Sub-Account	Project / Description	Amount	in Service
			TrAIL Projects		
			502 Junction to Territorial Line		
13418596	478437863	35500	Line Construction 1	3,297,494.28	January 1, 2015
	478437863	35500	Line Construction 1	(3,301,640.06)	February 1, 2015
	478437863	35500	Line Construction 1	1,752,325.86	March 1, 2015
	478437863	35500	Line Construction 1	1,123.93	April 1, 2015
	478437863	35500	Line Construction 1	384.21	May 1, 2015
	478437863	35500	Line Construction 1	142.52	June 1, 2015
	478437863	35500	Line Construction 1	(779,263.02)	July 1, 2015
	478437863	35500	Line Construction 1	782,657.00	August 1, 2015
	478437863	35500	Line Construction 1	30,910.91	September 1, 2015
	478437863	35500	Line Construction 1	98.17	November 1, 2015
	478437863	35500	Line Construction 1	0.72	December 1, 2015
			Total	1,784,234.52	
13412255	478229242	35500	Line Construction 2	428.40	January 1, 2015
	478229242	35500	Line Construction 2	(4,513.80)	February 1, 2015
	478229242	35500	Line Construction 2	(1,323.72)	March 1, 2015
	478229242	35500	Line Construction 2	541.18	April 1, 2015
	478229242	35500	Line Construction 2	3,755.44	May 1, 2015
	478229242	35500	Line Construction 2	2,629.29	June 1, 2015
	478229242	35500	Line Construction 2	2,765,079.64	July 1, 2015
	478229242	35500	Line Construction 2	(1,802,761.04)	August 1, 2015
	478229242	35500	Line Construction 2	(28,811.49)	September 1, 2015
	478229242	35500	Line Construction 2	2,376.62	October 1, 2015
	478229242	35500	Line Construction 2	17,436.46	November 1, 2015
	478229242	35500	Line Construction 2	<u>4,728.96</u>	December 1, 2015
			Total	959,565.94	
13419997	478541318	35500	Line Construction 3	7,206.68	January 1, 2015
	478541318	35500	Line Construction 3	(7,206.68)	February 1, 2015
	478541318	35500	Line Construction 3	(1,455.68)	July 1, 2015
	478541318	35500	Line Construction 3	1,455.68	August 1, 2015
			Total	0.00	

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	35500	Line Construction 5	919,518.29	January 1, 2015
	478437918	35500	Line Construction 5	(920,669.38)	February 1, 2015
	478437918 478437918	35500 35500	Line Construction 5 Line Construction 5	488,639.81 (300,400.74)	March 1, 2015 July 1, 2015
	478437918	35500	Line Construction 5	301,709.90	August 1, 2015
	478437918	35500	Line Construction 5	<u>11,857.91</u>	September 1, 2015
			Total	500,655.79	
13418878	478439181	35500	Line Construction 13	(48,744.43)	June 1, 2015
	478439181	35500	Line Construction 13	36,737.56	July 1, 2015
	478439181	35500	Line Construction 13	12,503.64	August 1, 2015
	478439181	35500	Line Construction 13 Total	<u>499.77</u> 996.54	September 1, 2015
40440000	470 400 407	05500			
13418900	478439187 478439187	35500 35500	Line Construction 14 Line Construction 14	(59,189.66) 47,322.94	June 1, 2015 July 1, 2015
	478439187	35500	Line Construction 14	12,458.12	August 1, 2015
	478439187	35500	Line Construction 14	499.77	September 1, 2015
			Total	1,091.17	
13418901	478439208	35500	Line Construction 15	(50,643.56)	June 1, 2015
	478439208	35500	Line Construction 15	38,662.17	July 1, 2015
	478439208 478439208	35500 35500	Line Construction 15 Line Construction 15	12,495.36 499.77	August 1, 2015 September 1, 2015
	470439200	33300	Total	1,013.74	September 1, 2015
13416100	478316423	35500	Line Construction 16	(154,576.81)	June 1, 2015
	478316423	35500	Line Construction 16	113,173.33	July 1, 2015
	478316423 478316423	35500 35500	Line Construction 16 Line Construction 16	44,625.31 1,958.94	August 1, 2015 September 1, 2015
	478316423	35500	Line Construction 16	392.70	October 1, 2015
	478316423	35500	Line Construction 16	<u>67.35</u>	November 1, 2015
			Total	5,640.82	
13419823	478518838	35300	SS Construction 4	323,629.25	January 1, 2015
	478518838	35300	SS Construction 4	(324,034.38)	February 1, 2015
	478518838 478518838	35300 35300	SS Construction 4 SS Construction 4	171,979.33	March 1, 2015
	478518838	35300	SS Construction 4	(98,581.91) 99,011.53	July 1, 2015 August 1, 2015
	478518838	35300	SS Construction 4	3,891.38	September 1, 2015
			Total	175,895.20	
13421050	484756194	35300	SS Construction 17	89.19	May 1, 2015
	484756194	35300	SS Construction 17	(945,011.47)	June 1, 2015
	484756194	35300	SS Construction 17	691,619.79	July 1, 2015
	484756194 484756194	35300 35300	SS Construction 17 SS Construction 17	263,109.77 10,502.69	August 1, 2015 September 1, 2015
			Total	20,309.97	.,
14083631	686847146	35620	2014 TREP (Trail) Engineering	(772,990.02)	January 1, 2015
	686847146	35620	2014 TREP (Trail) Engineering	134,225.44	February 1, 2015
	686847146 686847146	35620 35620	2014 TREP (Trail) Engineering 2014 TREP (Trail) Engineering	(71,328.54) (62,384.03)	March 1, 2015 October 1, 2015
	686847146	35620	2014 TREP (Trail) Engineering	(420.14)	November 1, 2015
	686847146	35620	2014 TREP (Trail) Engineering	(3.73)	December 1, 2015
			Total	(772,901.02)	
			Total 502 Junction to Territorial Line	2,676,502.67	

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		
			Other Projects		
14516970	710349743	35500	138-kV Loop to Rider Sub	2,497,572.04	November 1, 2015
14010070	710349743	35500, 35610	138-kV Loop to Rider Sub Total	63,694.92 2,561,266.96	December 1, 2015
14181583	760103602 760103602	35610 35610	502 Jct-Mt. Storm Span 215-217 Cond 502 Jct-Mt. Storm Span 215-217 Cond Total	12,894.34 <u>429.32</u> 13,323.66	August 1, 2015 September 1, 2015
13419076	478440131	35300	Wylie Ridge SS: Install	252.26	August 1, 2015
13356601	506387055 506387055 506387055 506387055 506387055 506387055 506387055 506387055 506387055 506387055 506387055	35300 35300 35300 35300 35300 35300 35300 35300 35300 35300 35300	Altoona Sub - Install 250 MVAR SVC Total	180.64 208.30 160.03 169.41 162.04 0.35 (3.51) 0.53 5.15 0.26 1.311.543.73 1,312,426.93	January 1, 2015 February 1, 2015 March 1, 2015 April 1, 2015 May 1, 2015 June 1, 2015 July 1, 2015 September 1, 2015 October 1, 2015 November 1, 2015
13806707	519318731 519318731 519318731 519318731 519318731 519318731 519318731 519318731 519318731	35300 35300 35300 35300 35300 35300 35300 35300 35300	Armstrong SS: New 345-138 kv Yard Total	1,776.09 (553.26) (184.73) (193.01) 34.25 (7.55) (8,955.83) 4.14 (1.03) (8,080.93)	January 1, 2015 February 1, 2015 March 1, 2015 April 1, 2015 May 1, 2015 June 1, 2015 July 1, 2015 August 1, 2015 October 1, 2015
14265429	654797117 654797117 654797117 654797117 654797117 654797117 654797117 654797117	35300 35300 35300 35300 35300 35300 35300 35300	Bartonville 138 kV 32.4 Cap Topside Bartonville 138 kV 32.4 Cap Topside Total	154,327.14 10,490.28 1,218.80 181,128.98 2,203.62 130,983.79 64,579.99 <u>0.69</u> 544,933.29	May 1, 2015 June 1, 2015 July 1, 2015 August 1, 2015 September 1, 2015 October 1, 2015 November 1, 2015 December 1, 2015
13625256	504032903 504032903 504032903 504032903 504032903	35300 35300 35300 35300 35300	Buffalo Road 115kV SN -Install a 50 Buffalo Road 115kV SN -Install a 50 Total	42.14 (22.39) 1,002.18 6,020.66 (<u>81.17)</u> 6,961.42	February 1, 2015 March 1, 2015 May 1, 2015 June 1, 2015 July 1, 2015
13123150	511281973 511281973 511281973 511281973 511281973 511281973 511281973 511281973 511281973 511281973 511281973 511281973	35500, 35610 35500, 35610	Build 230kV Line - Conemaugh to Sew Total	10,399.61 36,631.36 (5,434.62) 17,933.13 988.20 (11,289.95) (29.69) 0.38 1,501.62 6.77 0.45 90.45	January 1, 2015 February 1, 2015 March 1, 2015 April 1, 2015 May 1, 2015 June 1, 2015 July 1, 2015 August 1, 2015 September 1, 2015 October 1, 2015 November 1, 2015 December 1, 2015
14571278	723644451	35300	Capital Replacement Program - Tran	342,794.87	October 1, 2015
13969059	527945981	35300	Carbon Center SS: Install 230kV Bre	6,844.31	February 1, 2015
13557832	499632369	35300	Commercial	16,679.53	September 1, 2015

Work Order	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
			TrAIL Projects		
13123835	542480347	35300	Conemaugh - Install 3 single phase	13,586.11	February 1, 2015
	542480347	35300 35300	Conemaugh - Install 3 single phase Conemaugh - Install 3 single phase	(4,587.74) (46.97)	March 1, 2015 April 1, 2015
	542480347 542480347	35300	Conemaugh - Install 3 single phase	(35.13)	May 1, 2015
	542480347	35300	Conemaugh - Install 3 single phase	32.73	June 1, 2015
	542480347	35300	Conemaugh - Install 3 single phase	1,550.15	July 1, 2015
	542480347	35300	Conemaugh - Install 3 single phase Total	<u>(6.60)</u> 10,492.55	August 1, 2015
13695717	511415980	35300	Doubs SS - Install #2 Cap (TrAIL)	590.03	February 1, 2015
13575877	500926008	35300	Doubs SS - Install #4 Cap (TrAIL)	(72.20)	April 1, 2015
	500926008 500926008	35300 35300	Doubs SS - Install #4 Cap (TrAIL) Doubs SS - Install #4 Cap (TrAIL)	183.68 1,521.94	September 1, 2015 October 1, 2015
	500926008	35300	Doubs SS - Install #4 Cap (TrAIL)	(26,274.64)	November 1, 2015
			Total	(24,641.22)	
13316638	511281421	35210, 35300	Farmers Valley-Add 27.6 MVAR 121 kV	15.59	March 1, 2015
13241102	499618586	35300	Four Mile Junction 230/115kV Substa	80,501.06	January 1, 2015
	499618586	35300	Four Mile Junction 230/115kV Substa	73,705.84	February 1, 2015
	499618586	35300	Four Mile Junction 230/115kV Substa	(27,553.50)	March 1, 2015
	499618586	35300	Four Mile Junction 230/115kV Substa	51,751.86	April 1, 2015
	499618586	35300 35300	Four Mile Junction 230/115kV Substa Four Mile Junction 230/115kV Substa	(45,046.63)	May 1, 2015
	499618586 499618586	35300	Four Mile Junction 230/115kV Substa	(1,518.05) 1,319.85	June 1, 2015 July 1, 2015
	499618586	35300	Four Mile Junction 230/115kV Substa	(16,598.06)	August 1, 2015
	499618586	35300	Four Mile Junction 230/115kV Substa	477.90	September 1, 2015
	499618586	35300	Four Mile Junction 230/115kV Substa	179.43	October 1, 2015
			Total	117,219.71	
13632172	504740994	35300	Grand Point Substation - Install 2n	345.04	January 1, 2015
	504740994	35300	Grand Point Substation - Install 2n	(0.43)	February 1, 2015
	504740994	35300	Grand Point Substation - Install 2n Total	<u>249.42</u> 594.03	March 1, 2015
14560598	719157878	35300	Grover Sub - Install a 47.7 MVAR 24	920,319.97	July 1, 2015
14000000	719157878	35300	Grover Sub - Install a 47.7 MVAR 24	(31,025.94)	August 1, 2015
	719157878	35300	Grover Sub - Install a 47.7 MVAR 24	(1,165.94)	September 1, 2015
	719157878	35300	Grover Sub - Install a 47.7 MVAR 24	(51,875.45)	October 1, 2015
	719157878	35300	Grover Sub - Install a 47.7 MVAR 24	46,795.86	November 1, 2015
	719157878	35300	Grover Sub - Install a 47.7 MVAR 24 Total	(4,786.35) 878,262.15	December 1, 2015
13632180	504741016	35300	Guilford Substation - Install 2nd 1	1.31	January 1, 2015
	504741016	35300	Guilford Substation - Install 2nd 1 Total	<u>65.34</u> 66.65	April 1, 2015
13744988	514254724	35610	Handsome Lake - Homer City 345kV	(88.00)	January 1, 2015
	514254724	35610	Handsome Lake - Homer City 345kV	(251,393.95)	April 1, 2015
	514254724	35610	Handsome Lake - Homer City 345kV	4.39	May 1, 2015
	514254724	35610	Handsome Lake - Homer City 345kV	0.08	July 1, 2015
	514254724	35610	Handsome Lake - Homer City 345kV Total	(251,476.07)	October 1, 2015
13450738	508029758	35300	Hunterstown: 500kV SVC - install	52.58	January 1, 2015
	508029758	35300	Hunterstown: 500kV SVC - install	35.91	February 1, 2015
	508029758 508029758	35300 35300	Hunterstown: 500kV SVC - install Hunterstown: 500kV SVC - install	(13.18) 66.11	March 1, 2015 April 1, 2015
	508029758	35300	Hunterstown: 500kV SVC - Install	282.76	May 1, 2015
	508029758	35300	Hunterstown: 500kV SVC - install	21.73	June 1, 2015
	508029758	35300	Hunterstown: 500kV SVC - install	56.37	July 1, 2015
	508029758	35300	Hunterstown: 500kV SVC - install	(106.54)	September 1, 2015
	508029758	35300	Hunterstown: 500kV SVC - install	0.55	November 1, 2015
	508029758	35300	Hunterstown: 500kV SVC - install	4.52	December 1, 2015
			Total	400.81	

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Work Order	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
	•		•	*	
			TrAIL Projects		
13627505	545322699 545322699 545322699 545322699 545322699 545322699 545322699 545322699	35300 35300 35300 35300 35300 35300 35300 35300	Johnstown Substation - Install 2nd Johnstown Substation - Install 2nd	41.49 (46.54) (9.00) (25.72) 16.14 0.64 10.10 (0.11) (13.00)	January 1, 2015 February 1, 2015 March 1, 2015 April 1, 2015 May 1, 2015 June 1, 2015 July 1, 2015 August 1, 2015
13627512	504570748 504570748	35300 35300	Johnstown Substation - Install 2nd Johnstown Substation - Install 2nd Total	(95.42) <u>(2.110.15)</u> (2,205.57)	January 1, 2015 March 1, 2015
13526185	495300103 495300103 495300103 495300103 495300103 495300103	35300 35300 35300 35300 35300 35300	Kammer SS:T2 Xfmr Trans Maint Kammer SS:T2 Xfmr Trans Maint Total	(2,920.64) 143.28 1.65 1.24 5,781.96 (<u>25.19)</u> 2,982.30	January 1, 2015 March 1, 2015 April 1, 2015 May 1, 2015 July 1, 2015 August 1, 2015
14754065	775778834	35011	Land Purchase-Pierce Brook Substati	846,033.97	November 1, 2015
13534502	679497206 679497206	35400, 35500, 35610 35400, 35610	Loop Homer City-Handsome Lake to Ar Loop Homer City-Handsome Lake to Ar Total	(1,059.11) <u>1.41</u> (1,057.70)	July 1, 2015 October 1, 2015
13584710	501418347	35300	Luxor 138 kV - Install 44 Mvar Capa	70.57	April 1, 2015
14800225	784695299	35011, 35300	Mainesburg 345kV Line	521,564.90	September 1, 2015
13302963	511281437 511281437	35300 35300	Mansfield-Everts Dr-Build new 345/1 Mansfield-Everts Dr-Build new 345/1 Total	20,344,117.10 (160,963.93) 20,183,153.17	November 1, 2015 December 1, 2015
13695951	511416938 511416938 511416938 511416938 511416938 511416938 511416938 511416938 511416938 511416938 511416938	35300 35300 35300 35300 35300 35300 35300 35300 35300 35300 35300 35300	Meadowbrook SS - Inst SVC Facilitie Total	389,334.75 90,040.45 29,104.09 26,478.33 43,118.41 (12.50) 9.47 12.50 50.00 (38.50) (17.75) (6.25) 578,073.00	January 1, 2015 February 1, 2015 March 1, 2015 April 1, 2015 May 1, 2015 June 1, 2015 July 1, 2015 August 1, 2015 September 1, 2015 October 1, 2015 November 1, 2015
13448261	486072606 486072606 486072606 486072606 486072606 486072606 486072606 486072606 486072606 486072606	35300 35300 35300 35300 35300 35300 35300 35300 35300 35300 35300	Meadowbrook SS - Install SVC (TrAIL Total	(9,878.95) 100,289.63 (298,256.28) 6,703.89 (168,723.78) 46.43 848.26 (98.54) 450.28 722.36 4.276.93 (363,619.77)	January 1, 2015 February 1, 2015 March 1, 2015 April 1, 2015 May 1, 2015 June 1, 2015 July 1, 2015 August 1, 2015 September 1, 2015 October 1, 2015 December 1, 2015

					Date of Transfer
Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	from CWIP to Plant in Service
			TrAIL Projects	•	
13729656	654797192	35300	Mobley SS: Add Capacitor	1,519,702.98	February 1, 2015
	654797192	35300	Mobley SS: Add Capacitor	(1,203.93)	March 1, 2015
	654797192	35300	Mobley SS: Add Capacitor	0.81	April 1, 2015
	654797192	35300	Mobley SS: Add Capacitor	493.56	May 1, 2015
	654797192	35300	Mobley SS: Add Capacitor	804.65	June 1, 2015
	654797192	35300	Mobley SS: Add Capacitor	7.03	July 1, 2015
	654797192	35300	Mobley SS: Add Capacitor	(0.07)	August 1, 2015
	654797192	35300	Mobley SS: Add Capacitor	35.95 33.66	September 1, 2015
	654797192 654797192	35300 35300	Mobley SS: Add Capacitor Mobley SS: Add Capacitor	5.61	October 1, 2015 November 1, 2015
	654797192	35300	Mobley SS: Add Capacitor	0.03	December 1, 2015
	004707102	00000	Total	1,519,880.28	2000mb01 1, 2010
14203470	540946841	35300	Monocacy SS - Inst. SVC Facilities	23,739,606.65	September 1, 2015
	540946841	35300	Monocacy SS - Inst. SVC Facilities	(19,119,597.20)	October 1, 2015
	540946841	35300	Monocacy SS - Inst. SVC Facilities	210,860.11	November 1, 2015
	540946841	35300	Monocacy SS - Inst. SVC Facilities Total	(9,933.58) 4,820,935.98	December 1, 2015
14203423	540946829	35300	Monocacy SS - Install SVC (TrAIL)	5,900,221.73	September 1, 2015
	540946829	35300	Monocacy SS - Install SVC (TrAIL)	19,582,408.30	October 1, 2015
	540946829	35300	Monocacy SS - Install SVC (TrAIL)	(996,637.70)	November 1, 2015
	540946829	35300	Monocacy SS - Install SVC (TrAIL)	84,384.56	December 1, 2015
			Total	24,570,376.89	
13609744	503025824	35300	Moshannon 230 kV - Construct 4 brea	354,657.00	January 1, 2015
	503025824	35300	Moshannon 230 kV - Construct 4 brea	71,228.46	February 1, 2015
	503025824	35300	Moshannon 230 kV - Construct 4 brea	(52,373.35)	March 1, 2015
	503025824	35300	Moshannon 230 kV - Construct 4 brea	14,405.49	April 1, 2015
	503025824	35300	Moshannon 230 kV - Construct 4 brea	(5,234.33)	May 1, 2015
	503025824	35300 35300	Moshannon 230 kV - Construct 4 brea Moshannon 230 kV - Construct 4 brea	(437.93)	June 1, 2015
	503025824 503025824	35300	Moshannon 230 kV - Construct 4 brea	58.18 1,395.12	July 1, 2015 August 1, 2015
	503025824	35300	Moshannon 230 kV - Construct 4 brea	10,324.18	September 1, 2015
	503025824	35300	Moshannon 230 kV - Construct 4 brea	1,641.83	October 1, 2015
	503025824	35300	Moshannon 230 kV - Construct 4 brea	6,872.28	November 1, 2015
	503025824	35300	Moshannon 230 kV - Construct 4 brea Total	<u>17,332.42</u> 419,869.35	December 1, 2015
14492232	696960233	35300	Nyswaner - Install a 51.8 MVAR (47.	917,779.34	December 1, 2015
13411476	478195268	35300 35300	Osage-Whiteley 138kV Line (WV) (b10 Osage-Whiteley 138kV Line (WV) (b10	(0.01)	January 1, 2015
	478195268	33300	Total	<u>0.31</u> 0.30	February 1, 2015
13395937	477989703	35500, 35610	Osage-Whiteley(MP) - 5.8-mi new 138	(72,109.80)	January 1, 2015
	477989703	35500, 35610	Osage-Whiteley(MP) - 5.8-mi new 138 Total	(17,213.79) (89,323.59)	August 1, 2015
13395935	477989701	35500, 35610, 35620	Osage-Whiteley(WP) - 8.5mi new 138k	(124.22)	July 1, 2015
				, ,	
14199237	540737695 540737695	35300 35300	Relay-Waldo Run SS to Lamberton SS Relay-Waldo Run SS to Lamberton SS	324.81 (0.57)	January 1, 2015 February 1, 2015
	540737695	35300	Relay-Waldo Run SS to Lamberton SS	770.12	March 1, 2015
	540737695	35300	Relay-Waldo Run SS to Lamberton SS	8.87	April 1, 2015
	540737695	35300	Relay-Waldo Run SS to Lamberton SS	174.03	May 1, 2015
	540737695	35300	Relay-Waldo Run SS to Lamberton SS Total	(4.86) 1,272.40	June 1, 2015
13885850	523657011	35300	reloc. two spans of grandpoint-cree	15,642.48	April 1, 2015
	523657011	35300	reloc. two spans of grandpoint-cree	(820.33)	June 1, 2015
			Total	14,822.15	
13469732	509201475	35500	Rider 138kV Line ext	8,792,014.94	December 1, 2015
13722842	713632077	35300	Rider SS: Ring Bus & 138 kV Line	1,273,560.93	December 1, 2015

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TrAIL Projects						
13386253	542482642	35300	Seward 230kV -Conemaugh-Construct N	341.04	January 1, 2015	
	542482642	35300	Seward 230kV -Conemaugh-Construct N	(1.00)	February 1, 2015	
	542482642	35300	Seward 230kV -Conemaugh-Construct N	(1,504,372.93)	June 1, 2015	
			Total	(1,504,032.89)		
13956791	545747247	35300	Shingletown SS:Inst 75MVAR 230kV Ca	2,662,742.13	June 1, 2015	
	545747247	35300	Shingletown SS:Inst 75MVAR 230kV Ca	(814,438.83)	July 1, 2015	
	545747247	35300	Shingletown SS:Inst 75MVAR 230kV Ca	(984,725.25)	August 1, 2015	
	545747247 545747247	35300 35300	Shingletown SS:Inst 75MVAR 230kV Ca Shingletown SS:Inst 75MVAR 230kV Ca	899,342.54	September 1, 2015	
	545747247	35300	Shingletown SS:Inst 75MVAR 230kV Ca	(8,995.31) 673.27	October 1, 2015 November 1, 2015	
	545747247	35300	Shingletown SS:Inst 75MVAR 230kV Ca	<u>5,128.60</u>	December 1, 2015	
			Total	1,759,727.15	•	
13641031	504991184	35220	Siting work for Armstrong Substation	(74.40)	January 1, 2015	
10041001	504991184	35220	Siting work for Armstrong Substation	8,525.86	April 1, 2015	
			Total	8,451.46	, ,	
13645811	505210064	35210, 35300	SN - Grandview: Install a 31.8 MVAR	0.08	July 1, 2015	
13646434	505239728	35300	SN - Shawville: Install 2-39.7 MVAR	785,313.59	July 1, 2015	
10010101	505239728	35300	SN - Shawville: Install 2-39.7 MVAR	(2.60)	August 1, 2015	
	505239728	35300	SN - Shawville: Install 2-39.7 MVAR	127,825.08	September 1, 2015	
	505239728	35300	SN - Shawville: Install 2-39.7 MVAR	(82,067.76)	October 1, 2015	
	505239728	35300	SN - Shawville: Install 2-39.7 MVAR	(8,733.10)	November 1, 2015	
	505239728	35300	SN - Shawville: Install 2-39.7 MVAR Total	4,775.12 827,110.33	December 1, 2015	
13646434	506387028	35300	SN - Shawville: Install 2-39.7 MVAR	1,392,548.15	July 1, 2015	
10010101	506387028	35300	SN - Shawville: Install 2-39.7 MVAR	1,344.49	August 1, 2015	
	506387028	35300	SN - Shawville: Install 2-39.7 MVAR	1,291.47	September 1, 2015	
	506387028	35300	SN - Shawville: Install 2-39.7 MVAR	86,343.25	October 1, 2015	
	506387028	35300 35300	SN - Shawville: Install 2-39.7 MVAR SN - Shawville: Install 2-39.7 MVAR	(4,034.65)	November 1, 2015	
	506387028	35300	Total	(<u>27.34)</u> 1,477,465.37	December 1, 2015	
14057705	534342055	35300	Squab Hollow SS: TrAILCo CIAC/230-	17,018,163.95	May 1, 2015	
	534342055	35300	Squab Hollow SS: TrAILCo CIAC/230-	772,714.71	June 1, 2015	
	534342055	35300	Squab Hollow SS: TrAILCo CIAC/230-	410,913.48	July 1, 2015	
	534342055	35300	Squab Hollow SS: TrAILCo CIAC/230-	(138,829.12)	August 1, 2015	
	534342055 534342055	35300 35300	Squab Hollow SS: TrAILCo CIAC/230- Squab Hollow SS: TrAILCo CIAC/230-	(1,964,840.36) 2,557,077.79	September 1, 2015 October 1, 2015	
	534342055	35300	Squab Hollow SS: TrAILCo CIAC/230-	10,776.93	November 1, 2015	
	534342055	35300	Squab Hollow SS: TrAILCo CIAC/230-	(62,905.82)	December 1, 2015	
			Total	18,603,071.56		
14058080	534344922	35300	Squab Hollow SS: TrAILCo/CIAC 250MV	32,711,188.03 (286,760.02)	May 1, 2015 June 1, 2015	
	534344922	35300	Squab Hollow SS: TrAILCo/CIAC 250MV	(1,239,250.96)	July 1, 2015	
	534344922	35300	Squab Hollow SS: TrAILCo/CIAC 250MV	3,199.44	August 1, 2015	
	534344922	35300	Squab Hollow SS: TrAILCo/CIAC 250MV	1,082,418.14	September 1, 2015	
	534344922 534344922	35300 35300	Squab Hollow SS: TrAILCo/CIAC 250MV Squab Hollow SS: TrAILCo/CIAC 250MV	(1,506,791.22) (41,899.91)	October 1, 2015 November 1, 2015	
	534344922	35300	Squab Hollow SS: TrAILCo/CIAC 250MV	7,892.39	December 1, 2015	
			Total	30,729,995.89	,	
14506973	708223521	35300	Squab Hollow:Install 230kv breaker	558,382.00	November 1, 2015	
	708223521	35300	Squab Hollow:Install 230kv breaker	<u>11,641.31</u>	December 1, 2015	
			Total	570,023.31		
13661476	506017368	35300	SS - Blairsville EReplace 138/115	99.73	April 1, 2015	
14097794	536139128	35300	SS - Claysburg 115 kV Ring Bus - RT	6,396,326.93	June 1, 2015	
	536139128	35300	SS - Claysburg 115 kV Ring Bus - RT	694,468.23	July 1, 2015	
	536139128	35300	SS - Claysburg 115 kV Ring Bus - RT	(1,228,236.21)	August 1, 2015	
	536139128 536139128	35300 35300	SS - Claysburg 115 kV Ring Bus - RT SS - Claysburg 115 kV Ring Bus - RT	1,381,488.76 499,281.33	September 1, 2015 October 1, 2015	
	536139128	35300	SS - Claysburg 115 kV Ring Bus - RT	448,517.82	November 1, 2015	
					December 1, 2015	
	536139128	35300	SS - Claysburg 115 kV Ring Bus - RT	<u>(816,195.81)</u>	December 1, 2015	

Work Order	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
			TrAIL Projects		
14010237	542480815	35300	SS - Conemaugh-Seward 230 kV - Cons	2,426.33	February 1, 2015
14010207	542480815	35300	SS - Conemaugh-Seward 230 kV - Cons	247.12	March 1, 2015
	542480815	35300	SS - Conemaugh-Seward 230 kV - Cons	450.40	April 1, 2015
	542480815	35300	SS - Conemaugh-Seward 230 kV - Cons	5,905.86	May 1, 2015
	542480815	35300	SS - Conemaugh-Seward 230 kV - Cons	112.67	June 1, 2015
	542480815	35300	SS - Conemaugh-Seward 230 kV - Cons	1,371.38	July 1, 2015
	542480815	35300	SS - Conemaugh-Seward 230 kV - Cons	(5.19)	August 1, 2015
	542480815	35300	SS - Conemaugh-Seward 230 kV - Cons SS - Conemaugh-Seward 230 kV - Cons	447.22	September 1, 2015
	542480815 542480815	35300 35300	SS - Conemaugh-Seward 230 kV - Cons	783.79 113.75	October 1, 2015 November 1, 2015
	542480815	35300	SS - Conemaugh-Seward 230 kV - Cons	249.99	December 1, 2015
	0.2.1000.10	00000	Total	12,103.32	20002010
13631917	504740949	35300	SS - Johnstown 230kV - Install a 11	1,258,622.34	July 1, 2015
	504740949	35300	SS - Johnstown 230kV - Install a 11	19,341.78	August 1, 2015
	504740949	35300	SS - Johnstown 230kV - Install a 11	4,695.75	September 1, 2015
	504740949	35300	SS - Johnstown 230kV - Install a 11	48,808.66	October 1, 2015
	504740949 504740949	35300 35300	SS - Johnstown 230kV - Install a 11 SS - Johnstown 230kV - Install a 11	11,424.80 (79.67)	November 1, 2015 December 1, 2015
	504740949	33300	Total	1,342,813.66	December 1, 2015
40700007	540000055	05044			lub. 4 . 0045
13722307	513093955	35011	TrAIL Land for Rider SS Ring Bus	80,987.64	July 1, 2015
13722767	513124964	35300	TrAIL -Rider SS Ring Bus	5,201,875.08	October 1, 2015
	513124964	35300	TrAIL -Rider SS Ring Bus	1,065,248.62	November 1, 2015
	513124964	35300	TrAIL -Rider SS Ring Bus Total	328,133.60 6,595,257.30	December 1, 2015
13721318	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	1,292,275.61	December 1, 2015
14020629	530998617	35011	TREP Purchase Land Waldo Run sub	38,897.20	January 1, 2015
	530998617	35011	TREP Purchase Land Waldo Run sub	5,302.04	February 1, 2015
	530998617	35011	TREP Purchase Land Waldo Run sub	<u>1.19</u>	April 1, 2015
			Total	44,200.43	
14082160	536767657	35610	TREP Work at MP 138Kv Glen Falls-La	(192,354.96)	January 1, 2015
	536767657	35400, 35610	TREP Work at MP 138Kv Glen Falls-La	305,457.67	February 1, 2015
	536767657	35400, 35610	TREP Work at MP 138Kv Glen Falls-La	(67.43)	March 1, 2015
	536767657	35400, 35610	TREP Work at MP 138Kv Glen Falls-La	6.18	April 1, 2015
	536767657	35400, 35610	TREP Work at MP 138Kv Glen Falls-La Total	(<u>150.34)</u> 112,891.12	May 1, 2015
14019830	530917549	35300	TREP work at new Waldo Run substati	634,623.21	January 1, 2015
	530917549	35300	TREP work at new Waldo Run substati	(221,532.43)	February 1, 2015
	530917549	35300	TREP work at new Waldo Run substati	190,039.09	March 1, 2015
	530917549	35300	TREP work at new Waldo Run substati	105,017.35	April 1, 2015
	530917549	35300	TREP work at new Waldo Run substati	464,306.00	May 1, 2015
	530917549	35300	TREP work at new Waldo Run substati TREP work at new Waldo Run substati	(88,764.74)	June 1, 2015
	530917549 530917549	35300 35300	TREP work at new Waldo Run substati	198,875.30 463,586.92	July 1, 2015 August 1, 2015
	530917549	35300	TREP work at new Waldo Run substati	(357,594.12)	September 1, 2015
	530917549	35300	TREP work at new Waldo Run substati	25,559.60	October 1, 2015
	530917549	35300	TREP work at new Waldo Run substati	(10.67)	November 1, 2015
	530917549	35300	TREP work at new Waldo Run substati Total	<u>331.58</u> 1,414,437.09	December 1, 2015
40440070	470440440	05000			Outstand 0045
13419078	478440140	35300	V2-030 Front Royal 500kV Constructi	3,783.90	October 1, 2015
13752842	654797141	35300	West Union SS: Install 138kV Capaci	15.83	January 1, 2015
	654797141	35300	West Union SS: Install 138kV Capaci	0.02	February 1, 2015
	654797141 654797141	35300 35300	West Union SS: Install 138kV Capaci	17.03	July 1, 2015
	654797141 654797141	35300 35300	West Union SS: Install 138kV Capaci West Union SS: Install 138kV Capaci	(0.07) 16.37	August 1, 2015 September 1, 2015
	654797141	35300	West Union SS: Install 138kV Capaci	17.30	October 1, 2015
	654797141	35300	West Union SS: Install 138kV Capaci	<u>2.81</u>	November 1, 2015
			Total	69.29	
13701262	511667989 511667989	35300 35300	Yeagertown 230 kV - Install new 230 Yeagertown 230 kV - Install new 230	1,255,530.82 (116,871.75)	November 1, 2015 December 1, 2015
	220.000	22500	Total	1,138,659.07	., 20.0
			Total Other Projects	141,470,812.33	
			Total Additions	144,147,315.00	