Attachment 6E – Delmarva Formula Rate Update Filing Attachment 6F – PEPCO Formula Rate Update Filing Attachment 6G – PECO Formula Rate Update Filing Attachment 6E – Delmarva Formula Rate Update Filing



May 13, 2022

Ms. Kimberly D. Bose Secretary Federal Energy Regulatory Commission 888 First Street, N.E. Room 1A Washington, DC 20426

Re: Delmar

Delmarva Power & Light Company ("Delmarva"), Docket No. ER09-1158 Informational Filing of 2022 Formula Rate Annual Update; Notice of Annual Update

Dear Ms. Bose,

Delmarva hereby submits electronically, for informational purposes, its 2022 Annual Formula Rate Update. Delmarva's Formula Rate implementation protocols provide that:

[o]n or before May 15 of each year, Delmarva [Delmarva Power & Light Company] shall recalculate its Annual Transmission Revenue Requirements, producing an "Annual Update" for the upcoming Rate Year, and:

- (i) cause such Annual Update to be posted at a publicly accessible location on PJM's internet website;
- (ii) cause notice of such posting to be provided to PJM's membership; and
- (iii) file such Annual Update with the FERC as an informational filing.<sup>1</sup>

The same information contained in this informational filing has been transmitted to PJM for posting on its website as required by the Formula Rate implementation protocols. Thus, all interested parties should have ample notice of and access to the Annual Update. The protocols provide specific procedures for notice, review, exchanges of information and potential challenges to aspects of the Annual Update. Consequently, and as the Commission

<sup>&</sup>lt;sup>1</sup> See Settlement, Exhibit A containing PJM Tariff Attachment H3-E, Section 2.b.

has concluded, there is no need for the Commission to notice this informational filing for comment. <sup>2</sup>

Delmarva's 2022 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).

In addition, Delmarva provides notification regarding accounting changes made in 2021. Other than as noted below, Delmarva did not implement any new accounting guidance or accounting policies that impacted transmission formula rates. Delmarva advises that it made a mapping change between FERC accounts for certain Energy Management System projects based on scope of work performed. Additionally, Delmarva updated its AFUDC calculation to include intercompany short-term debt and notes that it utilized the COVID-19 related AFUDC waiver issued by FERC in Docket No. AC20-127-000.

Other accounting changes as defined in the Settlement are discussed in applicable disclosure statements filed within the Securities and Exchange Commission Form 10-K and/or within the FERC Form No. 1. Delmarva has made no change to Other Post-Employment Benefits ("OPEB") charges that exceed the filing threshold set forth in the Protocols.<sup>3</sup>

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

Very truly yours,

/s/ Amy L. Blauman

Amy L. Blauman

Enclosures

cc: All parties on Service Lists in Docket Nos. ER05-515, EL13-48 and EL15-27.

<sup>&</sup>lt;sup>2</sup> See Letter Order Re: Annual Update to Formula Rate in Docket No. ER09-1158 (February 17, 2010).

<sup>&</sup>lt;sup>3</sup> See Settlement, Exhibit A containing PJM Tariff Attachment H3-E, Section 2.h.

# DPL Jun22May23 Attachment H-1A PTRR 2022

# ATTACHMENT H-3D

Dell	marva Power & Light Company			2022 Projected
	mula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction	2022 1 10,000.00
lloca	ded cells are input cells			
1	Wages & Salary Allocation Factor Transmission Wages Expense		p354.21b	\$ 5,316,060
2	Total Wages Expense		p354.28b	\$ 42,719,71
3 4	Less A&G Wages Expense Total		p354.27b (Line 2 - 3)	\$ 2,850,23 39,869,48
5	Wages & Salary Allocator		(Line 1 / 4)	13.3337
6	Plant Allocation Factors Electric Plant in Service	(Note D)	p207.104g (See Attachment 9A, line 14, column j)	\$ 5,122,898,57
6a 7	Less Merger Costs to Achieve Common Plant In Service - Electric	(Note B)	Attachment 10, line 80, column b (Line 24 - 24a)	\$ 5,122,898,57 \$ - 149,777,04
8	Total Plant In Service		(Line 24 - 24a) (Line 6 - 6a +7)	5,272,675,61
9 9a	Accumulated Depreciation (Total Electric Plant) Less Merger Costs to Achieve		p219.29c (See Attachment 9A, line 42, column b) Attachment 10, line 39, column b	\$ 1,287,319,98 \$
10 10a	Accumulated Intangible Amortization Less Merger Costs to Achieve	(Note A)	p200.21c (See Attachment 9, line 14, column h) Attachment 9, line 15, column h	\$ 31,836,76 \$
11 11a	Accumulated Common Amortization - Electric Less Merger Costs to Achieve	(Note A)	p356 (See Attachment 9, line 14, column i) Attachment 9, line 15, column i	20,160,10
12 12a	Accumulated Common Plant Depreciation - Electric Less Merger Costs to Achieve	(Note A)	p356 (See Attachment 9, line 14, column g) Attachment 9, line 15, column g	63,394,08
13	Total Accumulated Depreciation		(Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)	1,402,710,93
14	Net Plant		(Line 8 - 13)	3,869,964,67
15 16	Transmission Gross Plant Gross Plant Allocator		(Line 29 - Line 28) (Line 15 / 8)	1,955,751,96 37.0922
17	Transmission Net Plant		(Line 39 - Line 28)	1,452,772,30
18	Net Plant Allocator		(Line 17 / 14)	37.5397
lant (	Calculations			
19	Plant In Service Transmission Plant In Service	(Note P)	n 207 F0 m (Can Attachment O line 14 anium h)	\$ 1,888,164,97
19a	Less Merger Costs to Achieve	(Note B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b	\$ 1,888,164,979
20 21 22	This Line Intentionally Left Blank This Line Intentionally Left Blank		(1)	
	Total Transmission Plant In Service		(Line 19 -19a)	1,888,164,97
23 23a	General & Intangible Less Merger Costs to Achieve		p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c	357,113,06
24 24a	Common Plant (Electric Only) Less Merger Costs to Achieve	(Notes A & B)	p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d	149,777,04
25 26	Total General & Common Wage & Salary Allocation Factor		(Line 23 -23a + 24 - 24a) (Line 5)	506,890,11 13.33366
27	General & Common Plant Allocated to Transmission		(Line 25 * 26)	67,586,98
28	Plant Held for Future Use (Including Land)	(Note C)	p214 (See Attachment 9, line 30, column c)	4.055.754.00
29	TOTAL Plant In Service  Accumulated Depreciation		(Line 22 + 27 + 28)	1,955,751,96
30	Transmission Accumulated Depreciation	(Note B)	p219.25.c (See Attachment 9, line 14, column e)	475,894,29
30a 30b	Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve		Attachment 9, line 15, column e (Line 30 - 30a)	475,894,29
31	Accumulated General Depreciation		p219.28.c (See attachment 9, line 14, column f)	87,744,31
31a 32	Less Merger Costs to Achieve Accumulated Intangible Amortization		Attachment 9, line 15, column f (Line 10 - 10a)	31,836,76
33 34	Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only)		(Line 11 - 11a) (Line 12 - 12a)	20,160,10 63,394,08
35 36	Total Accumulated Depreciation Wage & Salary Allocation Factor		(Line 31 - 31a + 32 + 33 + 34) (Line 5)	203,135,26 13.33366
37	General & Common Allocated to Transmission		(Line 35 * 36)	27,085,35
38	TOTAL Accumulated Depreciation		(Line 30b + 37)	502,979,65
39	TOTAL Net Property, Plant & Equipment		(Line 29 - 38)	1,452,772,30
	Accumulated Deferred Income Taxes (ADIT)			
40a 40b	Account No. 190 (ADIT) Projected Activity Account No. 281 (ADIT - Accel. Amort) Projected Activity	(Note V) (Note V)	Attachment 1A - ADIT Summary, Line 23 Attachment 1A - ADIT Summary, Line 46	3,974,10
40c 40d	Account No. 282 (ADIT - Other Property) Projected Activity Account No. 283 (ADIT - Other) Projected Activity	(Note V) (Note V)	Attachment 1A - ADIT Summary, Line 69 Attachment 1A - ADIT Summary, Line 92	-301,053,94 -7,081,36
40e 40f	Account No. 255 (Accum. Deferred Investment Tax Credits) Projected Activity  Accumulated Deferred Income Taxes Allocated To Transmission	(Note U)	Attachment 1A - ADIT Summary, Line 115 (Line 40a + 40b + 40c + 40d + 40e)	-429,5° -304,590,71
	Unamortized Deficient / (Excess) ADIT			
41a 41b	Unamortized Deficient / (Excess) ADIT - Federal Projected Activity Unamortized Deficient / (Excess) ADIT - State Projected Activity	(Note W) (Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 73 Attachment 1D - ADIT Rate Base Adjustment, Line 146	-63,178,33
42	Unamortized Deficient / (Excess) ADIT Allocated to Transmission		(Line 41a + 41b)	-63,178,33
43	Adjusted Accumulated Deferred Income Taxes Allocated To Transmission		(Line 40f + 42)	-367,769,05
43a	Transmission Related CWIP (Current Year 12 Month weighted average balances)	(Note B)	p216.43.b (See Attachment 9, line 30, column b)	
43b	Unamortized Abandoned Transmission Plant		Attachment 9, line 30, column h	
44	Transmission O&M Reserves Total Balance Transmission Related Account Reserves	Enter Negative	Attachment 5	-4,561,82
45	Prepayments Prepayments	(Note A)	Attachment 9, line 30, column f	19,390,51
46	Total Prepayments Allocated to Transmissior		(Line 45)	19,390,51
47	Materials and Supplies Undistributed Stores Exp	(Note A)	p227.6c & 16.c (See Attachment 9, line 30, column e)	
48 49	Wage & Salary Allocation Factor Total Transmission Allocatec		(Line 5) (Line 47 * 48)	13.33
50 51	Transmission Materials & Supplies Total Materials & Supplies Allocated to Transmission	(Note AA)	p227.8c + p227.5c (See Attachment 9, line 30, column d) (Line 49 + 50)	6,958,68 6,958,68
٠.	Cash Working Capital		,	0,330,00
	Operation & Maintenance Expense		(Line 85)	38,219,84
52 53	1/8th Rule		x 1/8	12.5

The Content of Conte	55	Network Credits Outstanding Network Credits		(Note N)	From PJM	O
	56 57		standing Network Credits	(Note N)	From PJM (Line 55 - 56)	
	58	TOTAL Adjustment to Rate Base			(Line 43 + 43a + 43b + 44 + 46 + 51 + 54 - 57)	-341,204,21
Machine   Mach	59	Rate Base			(Line 39 + 58)	1,111,568,09
Machine   Mach	M&O					
According to the property of	60				Attachment 11A line 27 column c	26 517 02
Common	61	Less extraordinary property loss			Attachment 5	
Page   Stateman   Company page   Stateman   Company page   Stateman   Company page   Stateman   S	63	Less Account 565			p321.96.b	
According on County   County	64	Plus Schedule 12 Charges billed to Transmission Owner and book	ed to Account 565	(Note O)	PJM Data	
Common Series CAM		Transmission C&M		(Note A)		
Table	07			Al-1- A)	-050	
Line Surpey Cartin in African   Line Surpey Surpey Cartin in Africa   Line Surpey Surpey Surpey Cartin in Africa   Line Surpey S	68	Total A&G			Attachment 11B, line 15, column a	96,156,89
Description   Company	68b	Less Merger Costs to Achieve		(Note S)	Attachment 10, line 2, column b	13,14
	69	Less Property Insurance Account 924			p323.185b	770,910
Loss SPEC Dock	71	Less General Advertising Exp Account 930.1		(Note E)	p323.191b	708,019
Command Agricument Expenses   Command Expenses				(Note D)		6,230,88- 227,82
Cancer   Common Experience Ablaceated to Transmission   Cancer		Wage & Salary Allocation Factor				
Separation   Sep	76	General & Common Expenses Allocated to Transmission			(Line 74 * 75)	11,076,855
Comment   Comm	77			(Note G)	p323.189b	336,568
B	78	General Advertising Exp Account 930.1			p323.191b	
Conceal Accentance (La Account 2011   Conceal Account 2011   Conce					,	
10	81	General Advertising Exp Account 930.1		(Note F)	p323.191b	
Total Transmission CBM	83	Net Plant Allocation Factor			(Line 18)	37.54%
Deposition Exposes						
Deprecision Expense	- 65	TOTAL TRAISMISSION CONT.			(Line 00 + 70 + 75 + 04)	30,219,040
Tamentision Depreciation Expense   P336 TAME (See Albachment 5   P36 About   P36   P36 About   P36	Depre	<u> </u>				
	86				P336.7b&c (See Attachment 5)	50,495,607
	86a	Amortization of Abandoned Transmission Plant			Attachment 5	
Bay   Intarguilse Airontization   (Bise A)   p.555 (ake (See Attachment 5)   25.276.76 (Bay A)		General Depreciation			p336.10b&c (See Attachment 5)	14,954,491
Total	88	Intangible Amortization		(Note A)	p336.1d&e (See Attachment 5)	25,276,791
General Depreciation Allocated to Transmission   (Line 89° 50)   5,548-200   4,686,419   6,986   7,696   7,696   7,9	89	Total			(Line 87 - 87a + 88 - 88a)	40,231,282
Common Amoritzation - Electric Only   Solid So						5,364,301
Total					p336.11.b (See Attachment 5)	4,686,415
Total Transmission Depreciation & Amortization   Cline 84 *95)   1,720,445	94			(Note A)		12,903,010
Table   Tabl		Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmissior				13.3337% 1,720,443
Taxes Other than Income	97	Total Transmission Depreciation & Amortization			(Line 86 + 91 + 96)	57,580,35°
Page	Taxes					
Common Stock	98	Taxes Other than Income			Attachment 2	12,428,201
Long Term Interest   Sa,495,885   101   Less LTD Interest on Securitization Bonds   (Note P)   Attachment 8   Attachment 8   102   Long Term Interest   Long Term Interest   T(Line 100 - line 101)*   Sa,495,885   103   Preferred Dividends   enter positive   P118-29c     104   Proprietary Optical   Proprietar	99	Total Taxes Other than Income			(Line 98)	12,428,201
Long Term Interest   Common Stock   Common Stock	Returr					
Total Long Term Interest   Total Long Term Debt   Preferred Stock   Preferred Stoc		Long Term Interest				
Common Stock		Less LTD Interest on Securitization Bonds  Long Term Interest		(Note P)	Attachment 8 "(Line 100 - line 101)"	
104	103	Preferred Dividends		enter positive	p118.29c	-
Less Perferred Stock						
Less Account 219		Proprietary Capital Less Preferred Stock		enter negative		
Capitalization   Capi		Less Account 219		enter negative enter negative	p112.15c	
108	107			(Note Z)	(Sum Lines 104 to 106a)	1,796,681,679
Plus Gain on Reacquired Debt   Less ADIT associated with Gain or Loss   Note P)	108	Long Term Debt			p112.17c through 21c	1,763,383,846
112   Less LTD on Securitzation Bonds   Note P   enter negative   Attachment 8   1,759,632,751     113   Total Long Term Debt   (Note X) (Sum Lines 108 to 112)   1,759,632,751     114   Preferred Stock   (Note Y) (Line 107)   1,796,681,677     115   Common Stock   (Note Y) (Line 107)   1,796,681,677     116   Total Capitalization   Total Long Term Debt   (Note Q) (Line 113 to 115)   3,556,314,436     117   Debt %   Total Long Term Debt   (Note Q) (Line 113,116)   49,489     118   Preferred %   Preferred Stock   (Line 102,113)   0,009     119   Common %   Total Long Term Debt   (Line 102,113)   0,009     120   Debt Cost   Total Long Term Debt   (Line 102,113)   0,036     121   Preferred Cost   Preferred Stock   (Note J)   Fixed   0,000     122   Common Cost   Common Stock   (Note J)   Fixed   0,000     123   Weighted Cost of Debt   Total Long Term Debt (WCLTD)   (Line 117,120)   0,017     124   Weighted Cost of Preferred   Preferred Stock   (Line 119,122)   0,000     125   Weighted Cost of Common   Common Stock   (Line 119,122)   0,000     126   Total Return (R)   (Sum Lines 123 to 125)   0,070     127   Total Long Term Debt (Line 119,122)   0,000     128   Total Return (R)   (Sum Lines 123 to 125)   0,070     129   Total Return (R)   (Sum Lines 123 to 125)   0,070     120   Total Return (R)   (Sum Lines 123 to 125)   (Sum		Less Loss on Reacquired Debt Plus Gain on Reacquired Debt				-4,890,283
113         Total Long Term Debt         (Note X) (Sum Lines 108 to 112)         1,759 632,75           114         Preferred Stock         (Note Y) p12.3c         (Line 107)         1,756 681,673           116         Total Capitalization         (Sum Lines 113 to 115)         3,556 314,436           117         Debt %         Total Long Term Debt         (Note Q)         (Line 113/116)         49.489           118         Preferred %         Preferred Stock         (Line 114/116)         0.009           119         Common %         Common Stock         (Note Q)         (Line 115/116)         50.529           120         Debt Cost         Total Long Term Debt         (Line 102/113)         0.036           121         Preferred Cost         Preferred Stock         (Line 103/114)         0.000           122         Common Cost         Common Stock         (Note J)         Fixed         0.105           123         Weighted Cost of Debt         Total Long Term Debt (WCLTD)         (Line 117 * 120)         0.017           124         Weighted Cost of Debt         Total Long Term Debt (WCLTD)         (Line 117 * 120)         0.007           125         Weighted Cost of Common         Common Stock         (Line 119 * 122)         0.003           126			(Note P)			1,139,193
115         Common Stock         (Line 107)         1,796 681,673           116         Total Capitalization         (Sum Lines 113 to 115)         3,556,314,438           117         Debt %         Total Long Term Debt Preferred Stock (Line 113 / 116)         44,848           118         Preferred %         Preferred Stock (Note Q)         (Line 114 / 116)         0.099           119         Common %         Total Long Term Debt (Note Q)         (Line 102 / 113)         0.036           120         Debt Cost (Debt (Cost (Common Stock (Note J)))         Preferred Stock (Line 103 / 114)         0.000           121         Preferred Cost (Common Stock (Note J))         Fixed (Note J)         Fixed (Note J)           123         Weighted Cost of Debt (Cost of Debt (Note J))         Total Long Term Debt (WCLTD) (Line 117 * 120)         0.0176           124         Weighted Cost of Preferred (Note J)         Preferred Stock (Line 118 * 121)         0.000           125         Weighted Cost of Common (Note J)         Common Stock (Note J)         (Line 117 * 120)         0.000           125         Total Return (R)         Common Stock (Note J)         (Sum Lines 123 to 125)         0.070		Total Long Term Debt		(Note X)	(Sum Lines 108 to 112)	1,759,632,757
117		Common Stock		(	(Line 107)	1,796,681,679
118         Preferred %         (Line 114/116)         0.009           119         Common %         Common Stock         (Note Q)         (Line 115/116)         50.529           120         Debt Cost         Total Long Term Debt         (Line 102/113)         0.006           121         Preferred Cost         Preferred Stock         (Line 103/114)         0.000           122         Common Cost         Common Stock         (Note J)         Fixed         0.105           123         Weighted Cost of Debt         Total Long Term Debt (WCLTD)         (Line 117 * 120)         0.017           124         Weighted Cost of Preferred         Preferred Stock         (Line 118 * 121)         0.000           125         Weighted Cost of Common         Common Stock         (Line 119 * 122)         0.053           126         Total Return (R)         (Sum Lines 123 to 125)         0.070			tal I ong Term Debt	(Note Q)	· ·	
120	118	Preferred % Pre	eferred Stock		(Line 114 / 116)	0.00%
121         Preferred Cost Common Cost         Preferred Stock Common Stock         (Line 103/114)         0.000           122         Common Cost         O.000         Fixed         0.105           123         Weighted Cost of Debt         Total Long Term Debt (WCLTD)         (Line 117 * 120)         0.000           124         Weighted Cost of Preferred         Preferred Stock         (Line 118 * 121)         0.000           125         Weighted Cost of Common         Common Stock         (Line 119 * 122)         0.053           126         Total Return (R)         (Sum Lines 123 to 125)         0.070				(NOTE Q)		
123         Weighted Cost of Debt         Total Long Term Debt (WCLTD)         (Line 117 * 120)         0.017           124         Weighted Cost of Preferred         Preferred Stock         (Line 118 * 121)         0.000           125         Weighted Cost of Common         Common Stock         (Line 119 * 122)         0.053           126         Total Return (R)         (Sum Lines 123 to 125)         0.070	121	Preferred Cost Pre	eferred Stock	(Nata II)	(Line 103 / 114)	0.0000
124         Weighted Cost of Preferred         Preferred Stock         (Line 118 * 121)         0.000           125         Weighted Cost of Common         Common Stock         (Line 119 * 122)         0.053           126         Total Return ( R )         (Sum Lines 123 to 125)         0.076				(Note J)		
126 Total Return ( R ) (Sum Lines 123 to 125) 0.0701	124	Weighted Cost of Preferred Pre	eferred Stock		(Line 118 * 121)	0.0000
127 Investment Return = Rate Base * Rate of Return (Line 59 * 126) 78,811,661	125 126	weighted Cost of Common Co Total Return ( R )	mmon Stock		(Line 119 * 122) (Sum Lines 123 to 125)	0.0530 0.0709
	127	Investment Return = Rate Base * Rate of Return			(Line 59 * 126)	78,811,668

Compo	site Income Taxes				
	Income Tax Rates				
128	FIT=Federal Income Tax Rate		(Note I)		21.00%
129	SIT=State Income Tax Rate or Composite		(Note I)		8.50%
130 131	P T	(Percent of federal income tax deductible			0.00% 27.72%
131 132a	T/ (1-T)	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * F	II - P)} =		27.72% 38.34%
132b	Tax Gross-Up Factor	1*1/(1-T)			1.3834
	ITC Adjustment		(Note U)		
133 134	Investment Tax Credit Amortization Tax Gross-Up Factor		enter negative	Attachment 1B - ADIT EOY (Line 132b)	-89,968 1.3834
135	ITC Adjustment Allocated to Transmission			(Line 133 * 134)	-124,464
	Other Income Tax Adjustment				
136a 136b	Tax Adjustment for AFUDC Equity Component of Transmissio Amortization Deficient / (Excess) Deferred Taxes (Federal) - T	n Depreciation Expense	(Note T)	Attachment 5, Line 136a Attachment 5, Line 136b	146,892 -10,629,642
1360 136c	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Trail		(Note T) (Note T)	Attachment 5, Line 136c	-10,629,642
136d	Amortization of Other Flow-Through Items - Transmission Cor		(Note T)	Attachment 5, Line 136d	0
136e	Other Income Tax Adjustments - Expense / (Benefit)	•		(Line 136a + 136b + 136c + 136d)	-10,482,750
136f	Tax Gross-Up Factor			(Line 132b)	1.3834
136g	Other Income Tax Adjustment			(Line 136e * 136f)	-14,501,971
137	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1	-(WCLTD/P)) =	(Line 132a * 127 * (1-(123 / 126)))	22,608,048
107	monte rax component -	OII-(I/I-I) IIIVesuileiti (I	-(\(\text{VOLID}(\text{IV})) -	(2010 1024 127 (1-(1207 120)))	22,000,040
138	Total Income Taxes			(Line 135 + 136g +137)	7,981,613
REVEN	IUE REQUIREMENT				
	0				
139	Summary Net Property, Plant & Equipment			(Line 39)	1,452,772,308
140	Adjustment to Rate Base			(Line 58)	-341,204,211
141	Rate Base			(Line 59)	1,111,568,098
142	O&M			(Line 85)	38,219,846
143 144	Depreciation & Amortization Taxes Other than Income			(Line 97) (Line 99)	57,580,351 12,428,201
145	Investment Return			(Line 127)	78,811,668
146	Income Taxes			(Line 138)	7,981,613
147	Gross Revenue Requirement			(Sum Lines 142 to 146)	195,021,678
	Adjustment to Remove Revenue Requirements Associated with Exc	luded Transmission Facilities			
148	Transmission Plant In Service			(Line 19)	1,888,164,979
149	Excluded Transmission Facilities		(Note M)	Attachment 5	0
150	Included Transmission Facilities			(Line 148 - 149)	1,888,164,979
151	Inclusion Ratio			(Line 150 / 148)	100.00%
152	Gross Revenue Requirement			(Line 147)	195,021,678
153	Adjusted Gross Revenue Requirement			(Line 151 * 152)	195,021,678
	Revenue Credits & Interest on Network Credits				
154	Revenue Credits			Attachment 3	9,120,262
155	Interest on Network Credits		(Note N)	PJM Data	
156	Net Revenue Requirement			(Line 153 - 154 + 155)	185,901,417
	Not Plant Carrying Charge				
157	Net Plant Carrying Charge Net Revenue Requirement			(Line 156)	185,901,417
158	Net Transmission Plant			(Line 19 - 30)	1,412,270,680
159	Net Plant Carrying Charge			(Line 157 / 158)	13.1633%
160	Net Plant Carrying Charge without Depreciation	<b>T</b>		(Line 157 - 86) / 158	9.5878%
161	Net Plant Carrying Charge without Depreciation, Return, nor In	ncome Taxes		(Line 157 - 86 - 127 - 138) / 158	3.4422%
	Net Plant Carrying Charge Calculation per 100 Basis Point increase	in ROE			
162	Net Revenue Requirement Less Return and Taxes			(Line 156 - 145 - 146)	99,108,136
163	Increased Return and Taxes	_		Attachment 4	94,562,169
164	Net Revenue Requirement per 100 Basis Point increase in RC	DE		(Line 162 + 163)	193,670,305
165 166	Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in RC	F		(Line 19 - 30) (Line 164 / 165)	1,412,270,680 13.7134%
167	Net Plant Carrying Charge per 100 Basis Point increase in RC	Depreciation		(Line 163 - 86) / 165	10.1379%
		•			
168	Net Revenue Requirement			(Line 156)	185,901,417
169 170	True-up amount Plus any increased ROE calculated on Attachment 7 other tha	n P IM Sob 12 projects		Attachment 6A, line 4, column j Attachment 6, line 18, column 12	7,303,556 393,460
170	Facility Credits under Section 30.9 of the PJM OATT and Faci		15-515	Attachment 5, line 18, column 12 Attachment 5	393,460
171a	MAPP Abandonment recovery pursuant to ER13-607	iny ordana to vinciana per setticificifi III ERC	10-0 IO	Attachment 5	-
172	Net Zonal Revenue Requirement			(Line 168 + 169 + 170 + 171 + 171a)	193,598,433
				•	
	Network Zonal Service Rate		(Note L)	PJM Data	
172			(INOTE L.)	PJIVI DAIA	4,006
173 174	1 CP Peak Rate (\$/MW-Year)		()		48 327
173 174	1 CP Peak Rate (\$/MW-Year)		(**************************************	(Line 172 / 173)	48,327

- Electric portion only
- Exclude Construction Work in Progress and leases that are expensed as O&M (rather than amortized). New Transmission plan that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be invervice. New Transmission plant expect to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) detailed on Attachments 9 or 9. For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in servi CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive)

- CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive)
  Transmission Portion Only
  All EPRI Annual Membership Dues
  All Regulatory Commission Expenses
  Safety related advertising included in Account 930.1
  Regulatory Commission Expenses (all circlety related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.
  Regulatory Commission Expenses (all circlety related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.
  The currently effective income tax rate, where FTI is the Federal income tax rate; still 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 STI was developed.
  The ROE is 10.5% which includes a base ROE of 10.0% ROE for FTERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the
  Education and outreach expenses relating to transmission, for example siting or billing
  As provided for in Section 34.1 of the PLIM OATT and the P

- Education and outreach expenses relating to transmission, for example stiling or billing As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-51 Amount of transmission plant excluded from rates per Attachment 5 Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payment (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 15! 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&N If they are booked to Acot 565, they are included in on line 64
- Securitization bonds may be included in the capital structure per settlement in ER05-515.

  ACE capital structure is initially fixed at 50% common equity and 50% debt per settlement in ER05-515 subject to moratorium provisions in the settlement
- Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months

- Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months effective on the date FERC approves the settlement in ER05-515

  See Attachment 5 Cost Support, section entitled "PBOP Expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27 and ER16-456

  See Attachment 5 Cost Support, section entitled "Other Income Tax Adjustment" for additional information.

  A utility that elected to use amountization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility that elocation to rate base and as an amortization against taxable income.
- The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, theses balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(I)-(In)(6) and averaged in accordance with IRC Section 168(I)(9)(B) in the calculations of rate base in the projected revenue requirement will result in an adjustment to the evenue requirement will result in an adjustment to the projected profit and ADIT activity in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected profit and ADIT activity by 50 percent of active the difference been the projected monthly advity and the actual monthly activity and the actual monthly ADIT activity is an increase and actual monthly ADIT activity is an increase. So percent of actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is an increase. So percent of actual monthly ADIT activity will be used. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column M for inputs.
- W These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. To preserve rate base neutrality and consistent with the exclusion of ADIT amounts associated with income tax-related regulatory assets and liabilities as described in Note V, regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) filing, see Attachment 1D - ADIT Rate Base Adjustment, Column C for inputs. For the Annual Update (True-Up) filing, See Attachment 1D - ADIT Rate Base Adjustment, Column C for inputs.
- Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet).

  Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1. The balances for January through November
- shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet)
- Common Stock balance will reflect the 13 month average of the balances of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet).
   AA Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion of line 5 is specified in a footnote to the Form 1, page 227.

# Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

Rate Year = Projected for the 12 Months Ended December 31, 2022 Accumulated Deferred Income Taxes (Account No. 190 Projection - Proration of Deferred Tax Activity (Note A) Actual - Proration of Deferred Tax Activity (Note B) Days in Period (D) Prorated Preserved Prorated Total Days Prorated Projected Preserve Proration Preserve Proration Difference Days Per Month Projected Balance (Col. G Plus Col. H, Preceding Actual Balance (Col. K + Col. L + Col. M, Remaining Days Proration Amount Projected Actual Monthly Monthly Activity (Column E x Column F) Line in Future Projected vs. Actual (Actual vs Projected) (Actual vs Projected) (Column C / Column D) Monthly Activity Per Month Activity Test Period (Note E) (Note C) (Note D) Ralance) Preceding Ralance) ADIT Subject to Proration 12/31/2021 (Actuals) 50.00% January Februan 50.00% March April May 214 214 214 214 214 214 50.00% 50.00% 185 154 123 93 62 86.45% July August Septembe 214 214 214 57.48% 43.46% October November 14.95% 0.47% Total (Sum of Lines 2 - 13 Beginning Balance - ADIT Not Subject to Proratio Beginning Balance - ADIT Adjustment 12/31/2021 (Actuals) 3,780,679 (Note F) (Col. (H), Line 15 + Line 16 17 Beginning Balance - DTA / (DTL) 3.780.679 (Col. (M), Line 15 + Line 16 Ending Balance - ADIT Not Subject to Proratio 2022 Projected 4,167,527 Ending Balance - ADIT Adjustment Ending Balance - DTA / (DTL) (Col. (H), Line 18 + Line 19 4,167,527 (Col. (M), Line 18 + Line 19 21 Average Balance as adjusted (non-prorated ([Col. (H), Line 17 + Line 20] /2 3,974,103 ([Col. (M), Line 17 + Line 20] /2 22 (Col. (H), Line 13 ) (Col. (M), Line 13 ] (Col. (M), Line 21 + Line 22 Amount for Attachment H-3D. Line 40a (Col. (H), Line 21 + Line 22 3.974.103 Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281 Days in Period Projection - Proration of Deferred Tax Activity (Note A Actual - Proration of Deferred Tax Activity (Note B) (B) (J) (A) (D) (M) (H) Prorated Preserved Prorated Total Days Prorated Projected Difference Preserve Proration Preserve Proration Prorated Days Per Month Proration Amount (Column C / Column D) Projected Balance Actual Monthly Actual Balance Line Month Per Future Monthly Activity Projected vs. Actual (Actual vs Projected) (Actual vs Projected) Monthly Activity (Col. G Plus Col. H. Precedin Activity (Col. K + Col. L + Col. M. (Column E x Column F Test Period (Note C) (Note D) (Note E) 24 ADIT Subject to Proration 12/31/2021 (Actuals) 25 26 27 28 29 30 31 Februan 50.00% March April May June July 214 214 214 214 214 50.00% 86.45% 71.96% 185 154 123 93 62 32 33 34 August 57 48% 43.46% October 35 36 37 November
December
Total (Sum of Lines 25 - 36) 14 95% 12/31/2021 (Actuals) 38 Beginning Balance - ADIT Not Subject to Proration Beginning Balance - ADIT Adjustmen Beginning Balance - DTA / (DTL) (Note F) (Col. (H), Line 38 + Line 39 41 Estimated Ending Balance - ADIT Not Subject to Proratio 2022 Projected Ending Balance - ADIT Adjustment 42 43 (Col. (H), Line 41 + Line 42 (Col. (M) Line 41 + Line 42 Ending Balance - DTA / (DTL) Average Balance as adjusted (non-prorated ([Col. (H), Line 40 + Line 43] /2 ([Col. (M), Line 40 + Line 43] /2 Prorated ADIT
Amount for Attachment H-3D, Line 40b (Col. (H), Line 36 ) (Col. (H), Line 44 + Line 45 (Col. (M), Line 36 ] (Col. (M), Line 44 + Line 45 Accumulated Deferred Income Taxes - Property (Account No. 282 Actual - Proration of Deferred Tax Activity (Note B) Projection - Proration of Deferred Tax Activity (Note A) (B) (D) (E) (F) (J) (L) (M) Preserved Prorated Total Days Prorated Projected Difference Preserve Proration Days Prorated Days Proration Amount Actual Monthly Projected Projected Balance Actual Balance Monthly Activity (Column E x Column F) Projected vs. Actual (Note C) Line Month Per Future (Actual vs Projected) (Actual vs Projected) Per Month (Column C / Column D) Monthly Activity (Col. G Plus Col. H, Preceding Activity (Col. K + Col. L + Col. M, Test Period (Note E) (Note D) Balance) Preceding Balance 47 ADIT Subject to Proration 12/31/2021 (Actuals) (114,893,767) January February 50.00% (1.900.512) (950 256) (115 844 023 50.00% 50.00% (1,843,593 (921,796) (116,765,819 214 214 214 214 214 214 214 214 214 214 181,569 531,732 639,103 March 90,785 265,866 (116 675 034 50.00% (116 409 168 50.00% 86.45% 319,551 (116,089,617 June 185 154 123 93 62 32 529 485 457 733 (115 631 884 71.96% 57.48% 824,086 671,586 435,918 593.034 (115,038,850) August 386,005 189,441 September 43 46% (114 463 404 28.97% 14.95% 773,875 857,672 224,207 128,250 (114,239,197) November December Total (Sum of Lines 48 - 59) 0.47% 3 627 (114,107,320)

## Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

	Rate Year =	Projected for	r the 12 Months Ende	d December 31, 2	022								
61	Beginning Balance - ADIT Not Subject to	o Proration				12/31/2021 (Actuals)		(180,716,624)					
62 63	Beginning Balance - ADIT Depreciation Beginning Balance - DTA / (DTL)	Adjustmen				(Note F) (Col. (H), Line 61 + Line 62		(180,716,624)	(Col. (M), Line 61 + Line 62				
64	Estimated Ending Balance - ADIT Not S	tuble et te Decemble							(0 (), 0				
65	Ending Balance - ADIT Depreciation Ad	justmen				2022 Projected (Note F)		(193,176,626)					
66	Ending Balance - DTA / (DTL)					(Col. (H), Line 64 + Line 65		(193,176,626)	(Col. (M), Line 64 + Line 65				-
67 68	Average Balance as adjusted (non-prora Prorated ADIT	atec				([Col. (H), Line 63 + Line 66] / (Col. (H), Line 59 )	2	(186,946,625)	([Col. (M), Line 63 + Line 66 (Col. (M), Line 59 ]	i] /2			-
69	Amount for Attachment H-3D, Line 40	Oc				(Col. (H), Line 67 + Line 68		(301,053,945)	(Col. (M), Line 67 + Line 68				
	Accumulated Deferred Income Taxes	- Other (Account	No. 283										
	(A)	(B)	Days in Period (C)	(D)	(E)	Projection - (F)	Proration of Deferred Tax (G)	(H)	(1)	Actual (J)	- Proration of Deferred Tax (K)	Activity (Note B) (L)	(M)
		Days	Prorated Days	Total Days	Proration Amount	Projected	Prorated Projected	Prorated Projected Balance	Actual Monthly	Difference	Preserve Proration	Preserve Proration	Preserved Prorated Actual Balance
Line	Month	Per Month	Per Month	Per Future Test Period	(Column C / Column D)	Monthly Activity	Monthly Activity (Column E x Column F)	(Col. G Plus Col. H, Preceding	Activity	Projected vs. Actual (Note C)	(Actual vs Projected) (Note D)	(Actual vs Projected) (Note E)	(Col. K + Col. L + Col. M,
	4D/TO 11 11 D 11		1			400400044444	,	Balance)		, ,	. ,	` '	Preceding Balance
70	ADIT Subject to Proration					12/31/2021 (Actuals)		-					-
71 72	January February	3° 28		- 214 - 214	50.00% 50.00%		-	-	-	-	-	-	-
73 74	March April	31	1	- 214 - 214	50.00%	-	-	-	-	-	-	-	-
75	May	31	1	- 214	50.00%		-					-	- -
76 77	June	30	0 1	85 214		-	-	-	-	-	-	-	-
78	July August	3.	1 1	54 214 23 214	57.48%		-	-		-	-	-	-
79	September	30	0	93 214	43.46%	-	-	-	-	-	-	-	-
80 81	October Novembei	31	1	62 214 32 214	28.97% 14.95%		-	Ī		-		-	Ī.
82	December	31	1	1 214		-	-		-	-	-		
83	Total (Sum of Lines 71 - 82)	365	5			-	-		-	-	-	-	
84 85	Beginning Balance - ADIT Not Subject to Beginning Balance - ADIT Adjustment	o Proratio				12/31/2021 (Actuals) (Note F)		(7,164,890)					
86	Beginning Balance - DTA / (DTL)					(Col. (H), Line 84 + Line 85		(7,164,890)	(Col. (M), Line 84 + Line 85				-
87	Estimated Ending Balance - ADIT Not S	Subject to Proratio				2021 Projected		(6,997,844)					
88 89	Ending Balance - ADIT Adjustment Ending Balance - DTA / (DTL)					(Note F) (Col. (H), Line 87 + Line 88		(6,997,844)	(Col. (M), Line 87 + Line 88				-
90	Average Balance as adjusted (non-prora	ater				([Col. (H), Line 86 + Line 89] /	2	(7,081,367)	([Col. (M), Line 86 + Line 89	11 /2			
91 92	Prorated ADIT  Amount for Attachment H-3D, Line 40					(Col. (H), Line 82 ) (Col. (H), Line 90 + Line 91	-	(7,081,367)	(Col. (M), Line 82 ] (Col. (M), Line 90 + Line 91	112			
32						(OOI. (11), LINE 30 1 LINE 31		(7,061,307)	(COI. (W), Elife 30 1 Elife 31				<del></del>
	Accumulated Deferred Investment Ta	ix Credits (Accour	Days in Period			Projection -	Proration of Deferred ITC	Activity (Note A)		Actual	- Proration of Deferred ITC	Activity (Note B)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)
		Days	Prorated Days	Total Days	Proration Amount	Projected	Prorated Projected	Prorated Projected Balance	Actual Monthly	Difference	Preserve Proration	Preserve Proration	Preserved Proratec Actual Balance
Line	Month	Per Month	Per Month	Per Future Test Period	(Column C / Column D)	Monthly Activity	Monthly Activity (Column E x Column F)	(Col. G Plus Col. H, Preceding	Activity	Projected vs. Actual (Note C)	(Actual vs Projected) (Note D)	(Actual vs Projected) (Note E)	(Col. K + Col. L + Col. M,
<del></del>				Test I ellou			(Coldilli E x Coldilli i )	Balance)		(Note C)	(NOTE D)	(Note E)	Preceding Balance
93	DITC Subject to Proration					12/31/2021 (Actuals)		-					
94	January	31		- 214		-	-	-	-	-	-	-	-
95 96	February March	28 3°	8	- 214 - 214	50.00% 50.00%	1	-					-	Ī.
97	April	30	0	- 214	50.00%		-	-		-		-	Ī.
98 99	May June	31	1	- 214 85 214	50.00% 86.45%	· ·	-	-		-	-	-	-
100	July	3	1 1	54 214 23 214	71.96%		-			-		-	- -
101 102	August	31	1 1	23 214	57.48%		-	-	-	-	-	-	-
102	September October	30		93 214 62 214	43.46% 28.97%		-	Ī.		-		-	Ī.
104	November	30		32 214	14.95%	-	-	-	-	-	-	-	-
105 106	December Total (Sum of Lines 94 - 105)	365	5	1 214	0.47%		-	<u> </u>		-	-		<u>-</u>
	•		•			-	-		-	-	-	=	
107 108	Beginning Balance - DITC Not Subject t Beginning Balance - DITC Adjustment	o Proratio				12/31/2021 (Actuals)		(479,542)					-
109	Beginning Balance - DITC Adjustment Beginning Balance - DITC					(Note F) (Col. (H), Line 107 + Line 108		(479,542)	(Col. (M), Line 107 + Line 1	08			-
110	Estimated Ending Balance - DITC Not S	Subject to Proratio				2022 Projected		(379,477)	12/31/2021 (Actuals)				
111 112	Ending Balance - DITC Adjustment Ending Balance - DITC	-				(Note F) (Col. (H), Line 110 + Line 111			(Col. (M), Line 110 + Line 1	44			
								(379,477)					•
113 114	Average Balance as adjusted (non-prora Prorated DITC	atec				([Col. (H), Line 109 + Line 112 (Col. (H), Line 105)	2] /2	(429,510)	([Col. (M), Line 109 + Line 1 (Col. (M), Line 105 ]	12] /2			-
114 115	Amount for Attachment H-3D, Line 40	De				(Col. (H), Line 105 ) (Col. (H), Line 113 + Line 114		(429,510)	(Col. (M), Line 105 ; (Col. (M), Line 113 + Line 1	14			
								,,/					<del></del>

### Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

Rate Year = Projected for the 12 Months Ended December 31, 2022

Instructions

1. For purposes of calculating transmission allocated projected activity, use Columns (F), (G), and (H) and set the "Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up" adjustment, use Columns (I), (J), (K), (L), and (M) and set the "Rate Year" below to "True-Up Adjustment"

Rate Year Projected Activity

2. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.

### Notes

- A The computations on this workpaper apply the proration rules of Reg. Sec. 1.167(l)-1(h)(6) to the annual activity of accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For accumulated deferred income taxes subject to the normalization requirements, activity for months prior to the future portion of the test period is averaged rather than prorated. This section is used to prorate the projected ADIT balance.
- B The balances in Accounts 190, 261, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(I)-1(I)(i)) and averaged in accordance with IRC Section 168(I)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is in cleaves and exceed and actual monthly ADIT activity is an increase. So percent of a claulam monthly ADIT activity is an increase, 50 percent of a claulam monthly ADIT activity is an increase, 50 percent of a claulam monthly ADIT activity is an increase, 50 percent of a claulam monthly ADIT activity is an increase. 50 percent of a claulam monthly ADIT activity is an increase, 50 percent of a claulam monthly ADIT activity is an increase. 50 percent of a claulam monthly ADIT activity is an increase, 50 percent of a claulam monthly ADIT activity is an increase. 50 percent of a claulam monthly ADIT activity is an increase, 50 percent of a claulam monthly ADIT activity is an increase. 50 percent of a claulam monthly ADIT activity is an increase, 50 percent of a claulam monthly ADIT activity is an increase. 50 percent of a claulam monthly ADIT activity is an increase and a claulam monthly ADIT activity is an increase and a claulam monthly ADIT activity is an increase and a claulam monthly ADIT activity is an increase and a claulam monthly ADIT activity is an increase and a claulam monthly ADIT activity is an increase and a claulam mont
- c Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual activity over projected activity). If projected activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity) and a positive in Column J represents over-projection (amount of projected activity) and a positive in Column J represents over-projection (amount of projected activity) and a positive in Column J represents over-projection (amount of projected activity) are both positive, a negative in Column J represents under-projection (amount of projected activity) are both positive, a negative in Column J represents under-projection (amount of projected activity) are both positive, a negative in Column J represents under-projection (amount of projected activity) are both positive, a negative in Column J represents under-projection (amount of projected activity) are both positive, a negative in Column J represents under-projection (amount of projected activity) are both positive, a negative in Column J represents under-projection (amount of projected activity) are both positive, a negative in Column J represents under-projection (amount of projected activity) are both positive, a negative in Column J represents under-projection (amount of projected activity) are both positive, a negative in Column J represents under-projection (amount of projected activity) are both positive, a negative in Column J represents under-projection (amount of projected activity) are both positive, and a positive in Column J represents under-projection (amount of projected activity) are both positive, and a positive in Column J represents under-
- D Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x (Column I/Column F). If Column J is under-projected, enter the amount from Column G and complete Column L). In other situations, enter zero.
- E Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter
- F IRS normalization adjustment for timing when accelerated tax depreciation should affect rate base.

## Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) Attachment 1B - ADIT Worksheet - End of Year

				December 31, 2021 (Projecte	d)	
Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	4,167,527		-	3,576,376	591,150
2	ADIT-281	-		-	-	-
3	ADIT-282	(193,176,626)			(193,176,626)	-
4	ADIT-283	(6,997,844)			(2,097,806)	(4,900,037)
5	ADITC-255	(379,477)			(379,477)	- 1
6	Subtotal - Transmission ADIT	(196,386,420)			(192,077,533)	(4,308,887)

7 ADIT (Reacquired Debt) (1,139,193)

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-3D, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-3D, Line 111. The ADIT balance is based on the 13 month average.

Description

Line

Total

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

(A)	(B)	(0)	<b>(D)</b>	(E)	(F)	(G)
(A)	(B)	Gas, Production,	Only	(E)	(F)	(6)
		Distribution, or	Transmission	Plant	Labor	
ADIT-190 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Benefits	1,308,289	183,160	-	-	1,125,129	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Bonuses & Incentives	2.557.799	358,092	-	-	2,199,707	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Environmental Liabilit	156.757	156,757		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formu
Accrued Liability - Lega	61.666	61 666		_		ADIT excluded because the underlying account(s) are not recoverable in the transmission formu
Accrued OPEB	2,670,335	373,847	-	-	2,296,488	FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and lift insurance benefits for book purposes. These amounts are removed from rate base below.
Accrued Other Expenses Accrued Payroll Taxes - AIP	2,119,900 189,688	2,119,900 26,556	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formu ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Retention	109,000	-	-	-	-	TRECOVERABLE IN the transmission formula ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Severance	19.071	2,670	-	-	16,401	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Vacation	291,760	291.760		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formu
Accrued Worker's Compensation	1,429,042	200,066	-	316,519	912,457	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Allowance for Doubtful Accounts	7,186,921	7,186,921		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formu
Asset Retirement Obligation	4,755,755	4,755,755				ADIT excluded because the underlying account(s) are not recoverable in the transmission formu
Deferred Compensation	19,414	2,718	-	-	16,696	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Deferred Revenue	2,987,511	2,987,511		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formu
Merrill Creek Liability	(0)	(0)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formu
Other Deferred Credits	(672,107)	(672,107)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formu
Purchased Power	4,975,231	4,975,231		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formu
Regulatory Liability	1,046,529	1,046,529	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formu
Sales & Use Tax Reserve	262,551 218,746	262,551	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formu
State Income Taxes State Net Operating Loss Carryforward - MD	9,684,426	218,746 2,558,539	-	7,125,888		ADIT excluded because the underlying account(s) are not recoverable in the transmission formu.  The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plan.
Maryland Additional Subtraction Carryforward	7.783.424	7,783,424	-	-		service that is included in rate base  The state tax attribute, net of federal taxes, is included to the extent attributable to plant in service that is included in rate base.
Maryland 10-309 Carryforward	2.393.877	239,388	-	2,154,490		The state tax attribute, net of federal taxes, is included to the extent attributable to plant in service that is included in rate base.
State Net Operating Loss Carryforward - DE	30,975,330	6,331,954	-	24,643,376	-	The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plar service that is included in rate base
Delaware NOL - Valuation Allowance	(30,743,278)	(6,144,858)	-	(24,598,420)	-	The state valuation allowance, net of federal taxes, is included to the extent attributable to plant in service is included in rate base.
Unamortized Investment Tax Credit	300,534	42,075	-	258,459		Pursuant to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized of nowed-through. These balances represent the deferred taxes of unamortized ITC. These amounts are removed from rate base below.
Other 190	12,770	12,770				ADIT excluded because the underlying account(s) are not recoverable in the transmission formu
FAS 109 Regulatory Liability Gross Up	85,028,950	8,502,895	-	76,526,055	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. Ti balance is excluded from rate base and removed belo
Charitable Contribution Carryforward	83,440	83,440				ADIT excluded because the underlying account(s) are not recoverable in the transmission formu
Merger Commitments	-	-		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formu
Subtotal: ADIT-190 (Not Subject to Proration)	137,104,331	43,947,955	-	86,426,367	6,730,009	
Less: ASC 740 ADIT Adjustments excluded from rate bas	(300,534)	(42,075)		(258,459)	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equit	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	(85,028,950)	(8,502,895)	-	(76,526,055)	-	
Less: OPEB related ADIT, Above if not separately remove	(2,670,335)	(373,847)		-	(2,296,488)	
Total: ADIT-190 (Not Subject to Proration)	49,104,512	35,029,138	-	9,641,853	4,433,521	
Wages & Salary Allocator					13.33%	
Gross Plant Allocator			_	37.09%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	4,167,527	-	-	3,576,376	591,150	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT MANAGEMENT AND	Total	Distribution, or	Transmission	Plant Related	Labor Related	L de d
ADIT-190 (Subject to Proration)	i otai	Other Related	Related	Related	Related	Justification
Subtotal: ADIT-190 (Subject to Proration)	-	-		-	-	
Less: ASC 740 ADIT Adjustments excluded from rate bas						
Less: ASC 740 ADIT Adjustments related to unamortized ITI						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie						
Less: OPEB related ADIT, Above if not separately remove						
Total: ADIT-190 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator					13.33%	
Gross Plant Allocator				37.09%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	-	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-190	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proration	137,104,331	43,947,955		86,426,367	6,730,009	
ADIT-190 (Subject to Proration	-	-		-	-	
Total - FERC Form 1, Page 234	137,104,331	43,947,955		86,426,367	6,730,009	

- Instructions for Account 190:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C

  2. ADIT items related only to Transmission are directly assigned to Column D

  3. ADIT items related to Plant and not in Columns C & D are included in Column I

  4. ADIT items related to labor and not in Columns C & B are included in Column I

  5. 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.

6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	( <b>G</b> )
		Distribution, or	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(587,410,874)	(59,213,586)		(528,197,287)		ADIT attributable to plant in service that is included in rate bas
CIAC	23,506,104	23,506,104		-		ADIT attributable to contributions-in-aid of construction excluded from rate bas
Maryland Subtraction Modification	19,045,349	11,649,117	-	7,396,232		Plant related basis difference not currently includible in rate bas
Plant Deferred Taxes - Flow-through	(6,790,632)	(679,063)		(6,111,569)		Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of whether
						the difference is normalized or flowed-through. These items are removed below
AFUDC Equity	(13,712,036)	(7,151,868)	(6,560,168)	-		Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDC
						Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are
						excluded from Rate Base
Subtotal: ADIT-282 (Not Subject to Proration)	(565,362,088)	(31,889,296)	(6,560,168)	(526,912,624)		
Less: ASC 740 ADIT Adjustments excluded from rate bas	(4,858,485)	(10,970,054)		6,111,569		
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	13,712,036	7,151,868	6,560,168			
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	-	-		-		
Less: OPEB related ADIT, Above if not separately remove	-					
Total: ADIT-282 (Not Subject to Proration)	(556,508,538)	(35,707,482)		(520,801,055)		
Wages & Salary Allocator					13.33%	
Gross Plant Allocator				37.09%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(193,176,626)	-		(193,176,626)		

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(336,689,249)	(33,668,925)		(303,020,324)	-	ADIT attributable to plant in service that is included in rate bas
Subtotal: ADIT-282 (Subject to Proration)	(336,689,249)	(33,668,925)		(303,020,324)	-	
Less: ASC 740 ADIT Adjustments excluded from rate bas						
Less: ASC 740 ADIT Adjustments related to unamortized ITI						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie						
Less: OPEB related ADIT, Above if not separately remove						
Total: ADIT-282 (Not Subject to Proration)	(336.689.249)	(33.668.925)		(303.020.324)	-	
	(***,***)	(00,000,000)		(444)4447		
Wages & Salary Allocator					13.33%	
Gross Plant Allocator				37.09%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(112,396,938)	-	-	(112,396,938)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration	(565,362,088)	(31,889,296)	(6,560,168)	(526,912,624)	-	
ADIT-282 (Subject to Proration	(336,689,249)	(33,668,925)	-	(303,020,324)	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(902,051,337)	(65,558,221)	(6,560,168)	(829,932,948)	-	

- Instructions for Account 282:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column (
  2. ADIT items related only to Transmission are directly assigned to Column D
  3. ADIT items related to Plant and not in Columns C & D are included in Column 1
  4. ADIT items related to labor and not in Columns C & D are included in Column 1
  5. Deferred income taxes arise when items are included in come 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.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.4

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Property Taxes		(826,874)		(5,079,370)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission
	(5,906,244)					formula.
Materials Reserve	123,874	17,342		106,531		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Other Deferred Debits	(1,370,500)	(687,686)		(682,813)		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Pension Asset		(5,982,459)		-	(36,749,389)	Included because the pension asset is included in rate base. Related to accrual recognition of expense for
	(42,731,848)					book purposes & deductibility of cash fundings for tax purposes
Regulatory Asset	(44,269,949)	(44,269,949)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Asset - Accrued Vacation	(928,228)	(928,228)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Renewable Energy Credit:	(2,163,493)	(2,163,493)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Unamortized Loss on Reacquired Debt		(1,050,849)		-	-	The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new
	(1,050,849)					bond issue for book purposes. Excluded here since included in Cost of De
Subtotal: ADIT-283 (Not Subject to Proration)	(98,297,236)	(55,892,195)		(5,655,652)	(36,749,389)	
Less: ASC 740 ADIT Adjustments excluded from rate bas	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITI	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	-					
Less: OPEB related ADIT, Above if not separately remove	-					
Total: ADIT-283 (Not Subject to Proration)	(98.297.236)	(55.892.195)		(5.655.652)	(36.749.389)	
	(50,000,000)	(01,012,112)		(0,000,000)	(22): 12)222)	
Wages & Salary Allocator					13.33%	
Gross Plant Allocator				37.09%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(6,997,844)		-	(2,097,806)	(4,900,037)	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT- 283 (Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Subtotal: ADIT-283 (Subject to Proration)	-				-	
1 400 H40 4DITA II 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4						
Less: ASC 740 ADIT Adjustments excluded from rate bas						
Less: ASC 740 ADIT Adjustments related to unamortized ITI						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie Less: OPEB related ADIT, Above if not separately remove						
• • •						
Total: ADIT-283 (Subject to Proration)	-			-	-	
Wages & Salary Allocator					13.33%	
Gross Plant Allocator				37.09%		
Transmission Allocato			100.00%			
Other Allocator		0.009	<mark>%</mark>			
ADIT - Transmission	-			-	-	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration	(98,297,236)	(55,892,195)	-	(5,655,652)	(36,749,389)	
ADIT-283 (Subject to Proration	-	-	-	-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(98,297,236)	(55,892,195)	-	(5,655,652)	(36,749,389)	

- Instructions for Account 283:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column (
  2. ADIT items related only to Transmission are directly assigned to Column D
  3. ADIT items related to Plant and not in Columns C & Dare included in Column 1
  4. ADIT items related to labor and not in Columns C & Dare included in Column 1
  5. Deferred income taxes arise when items are included in come 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
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.4

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADITC-255 (Unamortized Investment Tax Credits)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)	(1,084,106)	(61,044)	-	(1,023,063)		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized investment Tax Credit (Form 1, 266.8.) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(1,084,106)	(61,044)		(1,023,063)	•	
ess: Adjustment to rate base				-		
Total: ADIT-255	(1,084,106)	(61,044)		(1,023,063)	-	
		-				
Wages & Salary Allocator					13.33%	
Gross Plant Allocator		<del>_</del>		37.09%	<u> </u>	
Transmission Allocato			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	(379,477)	-	-	(379,477)	-	

(A) Investment Tax Credit Amortization	(B)	(C) Gas, Production, Distribution, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification
Investment Tax Great Amortization	Total	Other Related	Related	Related	Related	Justinication
Investment Tax Credit Amortization	294,568	52,014	_	242,554		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized investment Tax Credit (Form 1, 266.81) multiplied by (11-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: (Form No. 1 p. 266 & 267)	294,568	52,014	-	242,554		•
Wages & Salary Allocator					13.3	<mark>3%</mark>
Gross Plant Allocator				37.09%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	89,968	-	-	89,968		-

## Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) Attachment 1C - ADIT Worksheet - Beginning of Year

			December 31, 2020(Actual)		
			Only		
					Labor
ADIT (Not Subject to Proration)	Total	Other Related	Related	Related	Related
ADIT-190	3,780,679	-	-	3,189,529	591,150
ADIT-281	-	-	-	-	-
ADIT-282	(180,716,624)	-	-	(180,716,624)	-
ADIT-283	(7,164,890)	-	-	(2,142,475)	(5,022,415)
ADITC-255	(479,542)		-	(479,542)	1111
Subtotal - Transmission ADIT	(184,580,376)	-	•	(180,149,112)	(4,431,264)
	ADIT-281 ADIT-282 ADIT-283 ADITC-255	ADIT-190 3,780,679 ADIT-281 (180,716,624) ADIT-282 (180,716,624) ADIT-283 (7,164,890) ADITC-255 (4(79,542)	ADIT (Not Subject to Proration) Total Gas, Production, or Other Rolated  ADIT-190 ADIT-281 ADIT-282 ADIT-283 ADIT-283 ADIT-283 ADIT-285 ADIT-255 AD	ADIT (Not Subject to Proration)   Total   Distribution, or Other Related   Transmission	ADIT (Not Subject to Proration)  ADIT (Not Subject to Proration)  ADIT-190  ADIT-291  ADIT-282  ADIT-283  ADIT-283  ADIT-283  ADIT-285  ADIT-285

7 ADIT (Page vised Date) (1.355.242)

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-3D, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-3D, Line 111. The ADIT balance is based on the 13 month average.

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

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only	(E)	(F) Labor	(G)
ADIT-190 (Not Subject to Proration)	Total	Other Related	Transmission Related	Related	Related	Justification
Accrued Benefits	1,308,289	183,160	-	-		lates to all functions and attributable to underlying operating and maintenance expenses that are able in the transmission formula.
Accrued Bonuses & Incentives	2,557,799	358,092	-	-	2,199,707 ADIT re	lates to all functions and attributable to underlying operating and maintenance expenses that are able in the transmission formula.
Accrued Environmental Liability	156.757	156.757				cluded because the underlying account(s) are not recoverable in the transmission formula
Accrued Liability - Legal	61,666	61,666	-	-	- ADIT ex	cluded because the underlying account(s) are not recoverable in the transmission formula
Accrued OPEB	3,748,326	524,766	-	-		. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life ce benefits for book purposes. These amounts are removed from rate base below.
Accrued Other Expenses	2.119.900	2.119.900	-	-	- ADIT ex	cluded because the underlying account(s) are not recoverable in the transmission formula
Accrued Payroll Taxes - AIP	189,688	26,556	-	-	163,132 ADIT re	lates to all functions and attributable to underlying operating and maintenance expenses that are able in the transmission formula.
Accrued Retention	-	-	-	=	- ADIT re	lates to all functions and attributable to underlying operating and maintenance expenses that are able in the transmission formula.
Accrued Severance	19,071	2,670	-	=	16,401 ADIT re	lates to all functions and attributable to underlying operating and maintenance expenses that are able in the transmission formula.
Accrued Vacation	291,760	291,760	-	-	- ADIT ex	cluded because the underlying account(s) are not recoverable in the transmission formula
Accrued Worker's Compensation	1,429,042	200,066	-	316,519		lates to all functions and attributable to underlying operating and maintenance expenses that are able in the transmission formula.
Allowance for Doubtful Accounts	7,186,921	7,186,921	-	-	- ADIT ex	cluded because the underlying account(s) are not recoverable in the transmission formula
Asset Retirement Obligation	4,755,755	4,755,755	-	-	- ADIT ex	cluded because the underlying account(s) are not recoverable in the transmission formula
Deferred Compensation	19,414	2,718	-	=	recover	lates to all functions and attributable to underlying operating and maintenance expenses that are able in the transmission formula.
Deferred Revenue	2,987,511	2,987,511	-	-	- ADIT ex	cluded because the underlying account(s) are not recoverable in the transmission formula
Merrill Creek Liability	(0)	(0)	-	-	- ADIT ex	cluded because the underlying account(s) are not recoverable in the transmission formula
Other Deferred Credits	547,164 4,975,231	547,164 4,975,231	-	-	- ADIT ex	cluded because the underlying account(s) are not recoverable in the transmission formula
Purchased Power Regulatory Liability	1.046.529	1.046.529	-	-	- ADIT -	ccluded because the underlying account(s) are not recoverable in the transmission formula ccluded because the underlying account(s) are not recoverable in the transmission formula
Sales & Use Tax Reserve	262,551	262,551				cluded because the underlying account(s) are not recoverable in the transmission formula
State Income Taxes	218.746	218,746	-	-		cluded because the underlying account(s) are not recoverable in the transmission formula
State Net Operating Loss Carryforward - MD	8,326,410	2,422,737	-	5,903,673	- The sta	te net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in that is included in rate base.
Maryland Additional Subtraction Carryforward	7,783,424	7,783,424	-	=	- The sta	te tax attribute, net of federal taxes, is included to the extent attributable to plant in service that is d in rate base.
Maryland 10-309 Carryforward	2,393,877	239,388	-	2,154,490	- The sta	te tax attribute, net of federal taxes, is included to the extent attributable to plant in service that is
State Net Operating Loss Carryforward - DE	30,975,330	6,331,954	-	24,643,376	- The sta	te net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in that is included in rate base.
Delaware NOL - Valuation Allowance	(30,743,278)	(6,144,858)	-	(24,598,420)	- The sta	te valuation allowance, net of federal taxes, is included to the extent attributable to plant in service that ded in rate base.
Unamortized Investment Tax Credit	382,173	53,504	-	328,669	timing or represe	nt to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompass all ifferences regardless of whether the difference is normalized or flowed-through. These balances nt the deferred taxes of unamortized ITC. These amounts are removed from rate base below.
Other 190 FAS 109 Regulatory Liability Gross Up	12,771 98,084,112	12,771 9,808,411	-	88,275,701		cluded because the underlying account(s) are not recoverable in the transmission formula ulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This
Charitable Contribution Carryforward	83 440	83.440				r is excluded from rate base and removed below cluded because the underlying account(s) are not recoverable in the transmission formula
Merger Commitments	-	-	-		- ADIT ex	cluded because the underlying account(s) are not recoverable in the transmission formula
Subtotal: ADIT-190 (Not Subject to Proration)	151,180,380	46,499,291	-	97,024,008	7,657,081	7 4 17
Less: ASC 740 ADIT Adjustments excluded from rate base	(382.173)	(53.504)	_	(328.669)		
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	(302,173)	(33,304)		(320,009)		
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities	(98,084,112)	(9,808,411)	-	(88,275,701)		
Less: OPEB related ADIT, Above if not separately remover	(3,748,326)	(524,766)	-	-	(3,223,560)	
Total: ADIT-190 (Not Subject to Proration)	48,965,769	36,112,610	-	8,419,638	4,433,521	
Wages & Salary Allocator					13.33%	
Gross Plant Allocator	<u> </u>			37.88%		
Transmission Allocator			100.00%			
Other Allocator	0.722.222	0.00%		3.189.529	504.455	
ADIT - Transmission	3,780,679	-	-	3,189,529	591,150	

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	( <b>G</b> )
ADIT-190 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
The state of the s	. 44			1.0.0.0		
Subtotal: ADIT-190 (Subject to Proration)	-	-		-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities Less: OPEB related ADIT, Above if not separately remover						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-190 (Subject to Proration)		-		-		
Wages & Salary Allocator					13.33%	
Gross Plant Allocator				37.88%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-		-		
					_	
(A)	(B)	(C)	(D) Only	(E)	(F)	(G)
		Gas, Production,	Unly			
ADIT-190	Total	Distribution, or Other Related	Transmission	Plant Related	Labor	Justification
ADIT-190 (Not Subject to Proration)	151.180.380	46,499,291	Related	97.024.008	Related 7.657.081	Justification
ADIT-190 (Not Subject to Proration) ADIT-190 (Subject to Proration)	151,180,380	46,499,291	· ·	97,024,008	7,657,081	
Total - FERC Form 1, Page 234	151.180.380	46.499.291	•	97.024.008	7.657.081	
Ittal - FERG FORM 1, Page 234	151,180,380	46,499,291	· ·	97,024,008	7,657,081	

- Instructions for Account 190:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C

  2. ADIT items related only to Transmission are directly assigned to Column E

  3. ADIT items related to Plant and not in Columns C 8.0 are included in Column E

  4. ADIT items related to labor and on in Columns C 5.0 are included in Column I

  5. 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.

6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(538,685,773)	(54,238,324)	-	(484,447,449)		ADIT attributable to plant in service that is included in rate base
CIAC	21,054,852	21,054,852	-	-		ADIT attributable to contributions-in-aid of construction excluded from rate base
Maryland Subtraction Modification	19,237,898	11,841,666	-	7,396,232	-	Plant related basis difference not currently includible in rate base
Plant Deferred Taxes - Flow-through	(7,425,533)	(742,553)	-	(6,682,979)		Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of whether
-	* * * * * * * * * * * * * * * * * * * *					the difference is normalized or flowed-through. These items are removed below.
AFUDC Equity	(11,561,407)	(5,652,203)	(5,909,204)	-	-	Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDC-
						Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are
						excluded from Rate Base
Subtotal: ADIT-282 (Not Subject to Proration)	(517,379,962)	(27,736,562)	(5,909,204)	(483,734,196)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	(4,416,133)	(11,099,113)	-	6,682,979		
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	11,561,407	5,652,203	5,909,204	-		
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities	-	-	-	-		
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-282 (Not Subject to Proration)	(510.234.689)	(33.183.472)		(477.051.217)		
	(5.11,25.1,25.2)	(44).44).12)		(,,		
Wages & Salary Allocator					13.33%	
Gross Plant Allocator				37.88%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(180,716,624)	-	-	(180,716,624)		

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT-282 (Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Plant Deferred Taxes - FAS 109	(336,992,986)	(33,699,299)	-	(303,293,687)		ADIT attributable to plant in service that is included in rate base
Subtotal: ADIT-282 (Subject to Proration)	(336,992,986)	(33,699,299)		(303,293,687)		-
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities						
Less: OPEB related ADIT, Above if not separately remove:						
Total: ADIT-282 (Not Subject to Proration)	(336,992,986)	(33,699,299)		(303,293,687)		
	, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,		, , ,		
Wages & Salary Allocator					13.339	6
Gross Plant Allocator				37.88%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(114,893,767)	-		(114,893,767)		-

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration)	(517,379,962)	(27,736,562)	(5,909,204)	(483,734,196)	-	
ADIT-282 (Subject to Proration)	(336,992,986)	(33,699,299)		(303,293,687)	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(854,372,948)	(61,435,861)	(5,909,204)	(787,027,883)	-	

- Instructions for Account 282:

  1. ADIT lems related only to Non-Electric Operations (e.g., Gas. Water, Sewer), Production or Distribution Only are directly assigned to Column (
  2. ADIT lems related only to Transmission are directly assigned to Column (
  3. ADIT lems related to Plant and not in Columns ( 5. 8 D are included in Column 1
  4. ADIT lems related to Plant and not in Columns ( 5. 8 D are included in Column 1
  5. Deferred income taxes arise when them sare included in traxbile 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.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.

(A)	(B)	(C) Gas. Production.	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Property Taxes		(826,874)	-	(5,079,370)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission
	(5,906,244)					formula.
Materials Reserve	123,874	17,342	-	106,531	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Other Deferred Debits	(1,370,500)	(687,686)		(682,813)		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Pension Asset		(6,131,869)	-	-		Included because the pension asset is included in rate base. Related to accrual recognition of expense for
	(43,799,065)					book purposes & deductibility of cash fundings for tax purposes.
Regulatory Asset	(44,042,822)	(44,042,822)		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Regulatory Asset - Accrued Vacation	(928,228)	(928,228)	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Renewable Energy Credits	(2,163,493)	(2,163,493)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Unamortized Loss on Reacquired Debt		(1,240,160)	-	-	-	The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new
	(1,240,160)					bond issue for book purposes. Excluded here since included in Cost of Deb
Subtotal: ADIT-283 (Not Subject to Proration)	(99,326,638)	(56,003,791)		(5,655,652)	(37,667,196)	
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities	-					
Less: OPEB related ADIT, Above if not separately remover	-					
Total: ADIT-283 (Not Subject to Proration)	(99.326.638)	(56.003.791)		(5.655.652)	(37.667.196)	
· · · · · · · · · · · · · · · · · · ·	(20)000)	(**)***********************************		(0,000,000)	(0.100.1.007	
Wages & Salary Allocator					13.33%	
Gross Plant Allocator				37.88%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(7,164,890)	-	-	(2,142,475)	(5,022,415)	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	( <b>G</b> )
ADIT-283 (Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Subtotal: ADIT-283 (Subject to Proration)						
Subtotal: ADT1-263 (Subject to Proration)	-	-		-	-	
Less: ASC 740 ADIT Adjustments excluded from rate bas∈						
Less: ASC 740 ADIT Adjustments excluded from face base						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities						
Less: OPEB related ADIT, Above if not separately remover						
Total: ADIT-283 (Subject to Proration)						
Total: ADIT-263 (Subject to Proration)	-	-		-	-	
Wages & Salary Allocator					13.33%	
Gross Plant Allocator				37.88%	15.55 //	
Transmission Allocator			100.00%	37.00%		
Other Allocator		0.00%	100.0070			
ADIT - Transmission	-	-		-	-	

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration)	(99,326,638)	(56,003,791)		(5,655,652)	(37,667,196)	
ADIT-283 (Subject to Proration)	-	-		-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(99,326,638)	(56,003,791)	-	(5,655,652)	(37,667,196)	

- Instructions for Account 283:

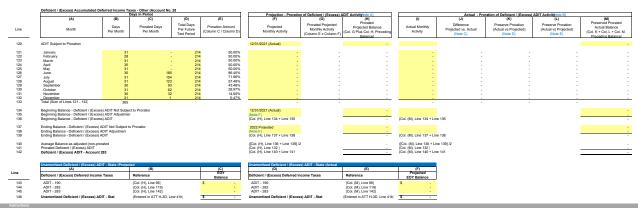
  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column (
  2. ADIT items related only to Transmission are directly assigned to Column E
  3. ADIT items related to Plant and not in Columns C 8.0 are included in Column E
  4. ADIT items related to labor and not in Columns C 8.0 are included in Column I Column I
  5. 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
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADITC-255 (Unamortized Investment Tax Credits)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)	(1.378.942)	(113,058)	-	(1,265,884)		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 268.8) multiplied by (1/11-). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
	(1,010,010					
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(1,378,942)	(113,058)	-	(1,265,884)		
Less: Adjustment to rate base						
Total: ADIT-255	(1,378,942)	(113,058)		(1,265,884)		
				•		
Wages & Salary Allocator					13.339	6
Gross Plant Allocator				37.88%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	(479,542)	-		(479,542)		-

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADITC-255	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization	312,841	56,708	-	256,133		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax. Credit (Form 1, 266 all, multiplied by (141-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	312,841	56,708	-	256,133	-	
Wages & Salary Allocator					13.33%	
Gross Plant Allocator				37.88%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	97,028	-		97,028		

## Delmarva Power & Light Company Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated

	Rate Year = Projected for the 12 Months Ended December 31, 202:							
	Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 19 Days in Period	Projection - Proration of Deficient / IP	a income Taxès		Actual - P	ration of Deficient / /Even	ADIT Activispinis (2)	
		Projection - Proration of Deficient / (Excess (F) (G)  Prorated Projected	(H) Prorated Projected Balance	(f) Actual Monthly	Difference	ration of Deficient / (Excess) (K) Preserve Proration	Preserve Proration	(M) Preserved Prorated Actual Balance
Line	Month Lays Remaining Lays in Future Proration Amount Per Month Per Month Test Period (Column C / Column D)	Monthly Activity (Column E x Column I	F) (Col. G Plus Col. H, Preceding Balance)	Activity	Projected vs. Actual (Note C)	(Actual vs Projected) (Note D)	(Actual vs Projected) (Note E)	(Col. K + Col. L + Col. M, Preceding Balance)
1 2	Deficient / (Excess) ADIT Subject to Proration   January   31 - 214   50.00%	12/31/2021 (Actuals)	3,047,281 - 3,047,281					
3 4 5	February 28 - 214 50.00% March 31 - 214 50.00% April 30 - 214 50.00%	1	- 3,047,281 - 3,047,281 - 3,047,281	1	:	:		
6 7 8	May 31 - 214 50,00% June 30 185 214 56,45% July 31 154 214 71,66		- 3,047,281 - 3,047,281					
9 10 11	May 31 - 214 50.00% June 30 185 214 86.40% June 31 155 214 86.40% June 31 155 214 87.10% June 31 155 214 71.20% June 31 155 214 215 71.20% June 31 62 214 28.97% November 30 32 224 128.97%	1	- 3,047,281 - 3,047,281 - 3,047,281	1	:	:		
11 12 13 14	November 30 32 214 14.95% December 31 1 214 0.47% Total (Sun of Lines 2 - 13) 365	<u> </u>	- 3,047,281 - 3,047,281		<u> </u>	<u> </u>		<u> </u>
15 16	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration Beginning Balance - Deficient / (Excess) ADIT Adjustmen	12/31/2021 (Actuals) (Note F)	1					1
17 18 19	Beginning Balance - Deficient / (Excess) ADIT   Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration	(Col. (H), Line 15 + Line 16 2022 Projected		(Col. (M), Line 15 + Line 16 12/31/2021 (Actuals)				
20	Ending Balance - Deficient / (Excess) ADIT Adjustment Ending Balance - Deficient / (Excess) ADIT  Australia Palance are adjusted from provided	(Col. (H), Line 18 + Line 19	-	(Col. (M), Line 18 + Line 19)				-
21 22 23	Average Balance as adjusted (non-prorated Prorated Deticent / Econosis ADIT Deficient (Encress) ADIT - Account 190	([Col. (H), Line 17 + Line 20] /2 (Col. (H), Line 13 ) (Col. (H), Line 21 + Line 22	3,047,281 3,047,281	([Col. (M), Line 17 + Line 20 (Col. (M), Line 13 ] (Col. (M), Line 21 + Line 22)	1			====
	Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 28   Days in Period   (A)   (B)   (C)   (D)   (E)	Projection - Proration of Deficient / (Excess (F) (G)	a) ADIT ActivityNote A) (H)	(1)	Actual - Pro	ration of Deficient / (Excess) (K)	ADIT Activity/ole B)	(M) Preserved Prorated
Line	Month Days Prorated Days Total Days Per Future Per Month Per Month Test Period (Column C / Column D)	Projected Prorated Projected Monthly Activity (Column E x Column	Prorated Projected Balance (Col. G Plus Col. H, Preceding	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M,
24	Deficient / (Excess) ADIT Subject to Proration	12/31/2021 (Actuals)	Balance) (62,200,199)		(Note C)	(Note D)	(Note E)	Preceding Balance
25 26 27 28	January 31 - 214 50.00% February 28 - 214 50.00% Abruary 31 - 214 50.00%	111,758 55,8 111,758 55,8 111,758 55,8	79 (62,144,320) 79 (62,088,441) 79 (62,032,561)		:	:		=
29	April 30 - 214 50.00% April 30 - 214 50.00% May 31 - 214 50.00% June 30 185 214 86.45%	111,758 55,8 111,758 55,8	79 (61,976,682) 79 (61,920,803)					
30 31 32 33		111,758 90,6 111,758 80,4 111,758 64,2 111,758 45,5 111,758 12,3 111,758 16,7	14 (61,624,169) 24 (61,743,765) 35 (61,679,530) 68 (61,630,962) 79 (61,598,584) 12 (61,581,872,		:	:		
32 33 34 35 36 37	July         31         192         24         17.4%           Signamber         30         31         122         24         12.4%				:	:		<u> </u>
	Total (Sum of Lines 25 - 36) 365	1,341,101 618,8 12/31/2021 (Actuals)	(9,288,541)	-	-	-		
38 39 40 41	Begining Balance - Deficient / (Excess) ADIT Not Subject to Proration Beginning Balance - Deficient / (Excess) ADIT Adjustmen Beginning Balance - Deficient / (Excess) ADIT	(Note F) (Col. (H), Line 38 + Line 39 2022 Projected	(9,288,541)	(Col. (M), Line 38 + Line 39				-
41 42 43	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration Ending Balance - Deficient / (Excess) ADIT Adjustment Ending Balance - Deficient (Excess) ADIT Ending Balance - Deficient (Excess) ADIT	2022 Projected (Note F) (Col. (H), Line 41 + Line 42		(Col. (M), Line 41 + Line 42				- :
44 45 46	Average Balance as adjusted (non-prorated Prorated Deficient / (Excess) ADIT Deficient (Excess) ADIT - Account 282	([Col. (H), Line 40 + Line 43] /2 (Col. (H), Line 35 ) (Col. (H), Line 44 + Line 45	(4,644,270) (61,581,350) (66,225,620)	([Col. (M), Line 40 + Line 43 (Col. (M), Line 36 ] (Col. (M), Line 44 + Line 45	1/2			
	Deficient / (Excess) Acumulated Deferred Income Taxes - Other (Account No. 28 Days in Period		(66,225,620) a) ADIT Activity/vote A)	( (-1), Lens 44 ∓ Limit 45)	Actual - Pro	ration of Deficient / (Excess)	ADIT Activity/lote B)	
Line	(A) (B) (C) (D) (E)  Days Prorated Days Por Puture Per Future Provided Prov	Projection - Proration of Deficient / (Excess (F) (G) Projected Projected Projected Monthly Activity	Prorated Projected Balance	(f) Actual Monthly	(J) Difference Projected vs. Actual	ration of Deficient / (Excess) (K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorated Actual Balance
	Per Month Per Month Test Period (Column C / Column D)	(Column E x Column	F) (Col. G Plus Col. H, Preceding Balance)	Activity	(Note C)	(Note D)	(Note E)	(Col. K + Col. L + Col. M, Preceding Balance)
47 48 49 50	ADIT Subject to Proration  January 31 - 214 50.00%	12/31/2021 (Actuals)						
50 51	January 31 - 214 5007th  31 - 214 5007th  April 30 155 24 5007th  April 31 155 24 607th  April 31 155 24 75 75 75 75 75 75 75 75 75 75 75 75 75				:	:		
51 52 53 54 55	April 30 - 214 50.00% May 31 - 214 50.00% May 31 - 214 50.00% June 30 185 214 88.45% July 31 154 214 71.95% August 31 123 214 57.48% September 30 93 214 43.46%				:	:		
56 57	August 31 123 214 57-48% September 30 93 244 43-48% Oktober 31 62 214 43-48% Oktober 31 62 214 229.7% 214 215-214-215-214-215-214-215-214-215-214-215-215-215-215-215-215-215-215-215-215				:	:		
58 59 60	Total (Sum of Lines 48 - 59) 365		<u> </u>	-	- :	:		<u> </u>
61 62 63	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration Beginning Balance - Deficient / (Excess) ADIT Adjustmen Beginning Balance - Deficient / (Excess) ADIT	12/31/2021 (Actuals) (Note F) (Col. (H), Line 61 + Line 62		(Col. (M), Line 61 + Line 62				-
64 65 66	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration Ending Balance - Deficient / (Excess) ADIT Adjustmen Ending Balance - Deficient (Excess) ADIT	2022 Projected (Note F) (Cot. (H), Line 64 + Line 65	1	12/31/2021 (Actuals) (Col. (M), Line 64 + Line 65)				:
67 68	Average Balance as adjusted (non-prorated Prorated Deficient / (Excess) ADIT	(Col. (H), Line 63 + Line 65) /2 (Col. (H), Line 59) (Col. (H), Line 67 + Line 68)		([Col. (M), Line 63 + Line 66	i]/2			-
69	Deficient / (Excess) ADIT - Account 283	(Col. (H), Line 67 + Line 68		(Col. (M), Line 67 + Line 68				
Line	Unamortized Deficient / (Excess) ADIT - Federal (Projected (A) (B) (C)  Deficient / (Excess) Deferred Income Taxes Reference	Unamortized Deficient / (Excess) ADIT - Federal (Actu (D) Deficient / (Excess) Deferred Income Taxes	(E) Reference	(F) Projected				
70 71 72	Dericative (ECUSS) Deterring income value   Reverence   EOY Balance   EOY Balance   ADIT - 190   (Cot. [4], line 23]   \$ 3,447,281   ADIT - 282   (Cot. [4], line 48]   (66,225,620)   ADIT - 283   (Cot. [4], line 69]	ADIT - 190 ADIT - 282 ADIT - 283	(Col. (M), Line 23) (Col. (M), Line 46) (Col. (M), Line 69)	S -				
73	Unamortized Deficient / (Excess) ADIT - Federa (Entered in ATT H-3D, Line 41a) \$ (63,178,339)	Unamortized Deficient / (Excess) ADIT - Federa	(Entered in ATT H-3D, Line 41a	s -				
	Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 19	State Deficient / (Excess) Deferred	d Income Taxes					
	(A) (B) (C) (D) (E)	Projection - Proration of Deficient / (Excess (F) (G)	(H) Prorated	(1)		ration of Deficient / (Excess) (K)		(M) Preserved Prorated
Line	Month Days Remaining Days In Future Per Month Per Month Per Month Per Month Per Month (Column C / Column D)	Projected Projected Monthly Activity (Column E x Column	Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
74	Deficient / (Excess) ADIT Subject to Proration	12/31/2021 (Actual)	-					-
75 76 77	January 31 - 214 50.00% February 28 - 214 50.00% March 31 - 214 50.00%		: :		:	:		
78	April 30 - 214 50.00% May 31 - 214 50.00% June 30 185 214 86.45%							
79 80 81 82 83 84	July 31 154 214 71.95% August 31 123 214 57.48% September 30 93 214 43.46%			1	:	:		
84 85 86 87	October         31         62         214         28.97%           November         30         32         214         14.95%           December         31         1         214         0.47%		<u>:</u>		<u>:</u>			<u> </u>
87 88 89 90	Total (Sum of Lines 75 - 86) 365 Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration	12/31/2021 (Actual)			•	•		
	Beginning Balance - Deficient / (Excess) ADIT  Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration	(Note F) (Col. (H), Line 88 + Line 89 2022 Projected	-	(Col. (M), Line 88 + Line 89				
91 92 93	Ending Balance - Deficient / (Excess) ADIT Adjustmen/ Ending Balance - Deficient / (Excess) ADIT	(Note F) (Col. (H), Line 91 + Line 92		(Col. (M), Line 91 + Line 92				
94 95 96	Average Balance as adjusted (non-prorated Prorated Deficient / (Excess) ADIT Deficient / (Excess) ADIT Account 190	([Col. (H), Line 90 + Line 93] /2 (Col. (H), Line 95 ) (Col. (H), Line 94 + Line 95		([Col. (M), Line 90 + Line 93 (Col. (M), Line 86 ) (Col. (M), Line 94 + Line 95	1]/2			<u> </u>
	Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 28  Days in Period	Projection - Proration of Deficient / (Excess	a) ADIT ActivityNote A)			ration of Deficient / (Excess)	ADIT Activity (ote B)	
Line	(A) (B) (C) (D) (E)  Month Days Prorated Days Per future Per Month Per Month Tost Perfuture (Column C) Column D)	(F) (G) Projected Projected Monthly Activity (Column E x Column I	(H) Prorated Projected Balance F) (Col. G Plus Col. H, Preceding	(f) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M,
97	Per Month Per Month Test Period (Golumn C / Column D)  Deficient / (Excess) ADIT Subject to Proration	Monthly Activity (Column E x Column I	F) Balance)	Manny	(Note C)	(Note D)	(Note E)	Preceding Balance
	January 31 - 214 50,00%		: :	1	:	:		
100 101 102	April 30 - 214 50.00%		: :		:	:		
103 104 105	June 30 185 214 86.45% July 31 154 214 71.95%		: :		:	:		
98 99 100 101 102 103 104 105 106 107 108 109 110	November 30 32 214 14.93%		: :		:	:		
	December   31   1   214   0.47%     Total (Sum of Lines 98 - 109)   365     Beainning Balance - Deficient / (Excess) ADIT Not Subject to Proration			-	:			
111 112 113	Beginning Balance - Deficient / (Excess) ADIT Adjustmen Beginning Balance - Deficient / (Excess) ADIT	(Note F) (Col. (H), Line 111 + Line 112		(Col. (M), Line 111 + Line 1	12			
114 115 116	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration Ending Balance - Deficient / (Excess) ADIT Adjustment Ending Balance - Deficient / (Excess) ADIT	2022 Projected (Note F) (Col. (H), Line 114 + Line 115		(Col. (M), Line 114 + Line 1:	15			
117 118 119	Average Balance as adjusted (non-prorated	([Col. (H), Line 113 + Line 116] /2	:	([Col. (M), Line 113 + Line 1	16] /2			:
119	Prorated Deficient / (Excess) ADIT  Deficient / (Excess) ADIT - Account 282	(Col. (H), Line 109 ) (Col. (H), Line 117 + Line 118		(Col. (M), Line 109 ) (Col. (M), Line 117 + Line 1	18			



1. For purposes of calculating transmission allocated projected activity, use Columns (F), (G), and (H) and set the "Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up" adjustment, use Columns (I), (J), (K), (L), and (N, a

Rate Year Projected Activity Check

2. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs

### Notes

- A This section is used to calculate the projected deficient / (excess) ADIT balances. The computations in columns AH of this workpaper apply the promation rules of Reg. Sec. 1.167(I)-1(h)(6) to the projected annual activity of deficient (excess) accumulated deferred income taxes subject to the normalization requirement. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For deficient
- This section is used to activate the activate defected (secretal ACT bathores. This computation is no claims. All of the verticagen early the provation release (Feb., Sec. 1.147(1)-(1))(1)) and wereigning in accordance with IRE Section 155((1)(2))). The computation release (Feb., Sec. 1.147(1)-(1)) and the verticagen early the provided release (Feb., Sec. 1.147(1)-(1)) and the verticagen early the provided release (Feb., Sec. 1.147(1)-(1)) and the verticagen early the provided release (Feb., Sec. 1.147(1)-(1)) and the verticagen early the provided early (sec. 1.147(1)-(1)) and the verticagen early the provided early (sec. 1.147(1)-(1)) and the verticagen early the provided early (sec. 1.147(1)-(1)) and the verticagen early the verticagen early the verticage (Feb., Sec. 1.147(1)-(1)) and the verticagen early the verticagen early the verticagen early the verticagen early the verticage (Feb., Sec. 1.147(1)-(1)) and verticagen early the vertica
- Column (J) is the difference between projected monthly and actual monthly activity (Column (I) minus Column (F)). Specifically, if projected and actual activity are both positive, a negative in Column (J) represents over-projection (amount of projected activity that did not occur) and a positive in Column (J) represents under projection (excess of actual activity over projected activity.) If projected and actual activity are both negative, a negative in Column (J) represents under projection (excess of actual activity). If projected and actual activity are both negative, a negative in Column (J) represents under projection (excess of actual activity). If projected and actual activity are both negative, a negative in Column (J) represents under projection (excess of actual activity). If projected and actual activity are both negative, a negative in Column (J) represents under projection (amount of activity). If projected and actual activity are both negative, a negative in Column (J) represents under projection (excess of actual activity). If projected and actual activity are both negative, a negative in Column (J) represents under projection (excess of actual activity). If projected and actual activity are both negative, a negative in Column (J) represents under projection (excess of actual activity). If projected and actual activity are both negative, a negative in Column (J) represents under projection (excess of actual activity). If projected and actual activity are both negative, a negative in Column (J) represents under projection (excess of actual activity).
- D Column (R) presences proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column (J) is over-projected, enter Column (G) x [Column (I) Column (F)]. If Column (J) is over-projected, enter Column (G) and comprete Column (II) is of the column (II) in Column (II) is over-projected.
- E Column (L) applies when (1) Column (J) is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column (J). In other situations, enter
- F IRS normalization adjustment

# Delmarva Power & Light Company Deficient / (Excess) Deferred Income Taxes - Transmission Allocated Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

		Federal [	Deficient / (Excess) De	ferred Income Taxes			
			Tax Cuts and Jobs A	ct of 2017			
	(A)	(B)	(C)	(D)	(E) December 31, 2021	(F)	(G) December 31, 2022
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	December 31, 2017 ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
1	Unprotected Non-Property						
2 3 4 5	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT	(Note A) (Note A) (Note A) (Note A)	4 Years 4 Years 4 Years 4 Years	\$ (2,276,084) - - (2,583,952) \$ (4,860,037)	\$ - - - - -	\$ - - - - -	\$ -
7	Unprotected Property			(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		•	
8 9 10 11	ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT	(Note A) (Note A) (Note A) (Note A)	5 Years 5 Years 5 Years 5 Years	\$ - (46,442,704) - \$ (46,442,704)	\$ - (9,288,541) - \$ (9,288,541)	\$ - 9,288,541 \$ 9,288,541	\$ -
13	Protected Property						
14 15 16 17	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note A) (Note A) (Note A) (Note A)	ARAM ARAM ARAM ARAM	\$ 3,047,281 - (68,077,223)	\$ 3,047,281 - (62,200,199)	\$ - - 1,341,101 -	\$ 3,047,281 - (60,859,098
18	Subtotal - Deficient / (Excess) ADIT	, ,		\$ (65,029,942)	\$ (59,152,918)	\$ 1,341,101	\$ (57,811,817
19	Total - Deficient / (Excess) ADIT			\$ (116,332,683)	\$ (68,441,459)	\$ 10,629,642	\$ (57,811,817
			Tax Reform Act o	f 1986			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	September 30, 2018 ADIT Deficient / (Excess)	December 31, 2021 BOY Balance	Current Year Amortization	December 31, 2022 EOY Balance
20	Protected Property	<u> </u>					
21 22 23 24	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note B) (Note B) (Note B) (Note B)	ARAM ARAM ARAM ARAM	\$ - 83,678	\$ - - - -	\$ - - -	\$ - - - -
25	Subtotal - Deficient / (Excess) ADIT			\$ 83,678	\$ -	\$ -	\$ -
26	Total - Deficient / (Excess) ADIT			\$ 83,678	\$ -	\$ -	\$ -

		Total Federal [	Deficient / (Excess) I	Deferred Income Taxes			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	December 31, 2021 BOY Balance	Current Year Amortization	December 31, 2022 EOY Balance
	Unprotected Non-Property						
27 28 29 30	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$ 771,196 - (114,436,249) (2,583,952)	\$ 3,047,281 - (71,488,740)	\$ - 10,629,642 -	\$ 3,047,281 - (60,859,098)
31	Total - Deficient / (Excess) ADIT			\$ (116,249,005)	\$ (68,441,459)	\$ 10,629,642	\$ (57,811,817)
32	Tax Gross-Up Factor	ATT H-3D, Line 132b		1.38	1.38	1.38	1.38
33	Regulatory Asset / (Liability)			\$ (160,820,370)	\$ (94,682,796)	\$ 14,705,183	\$ (79,977,612)
		Federal Inc	come Tax Regulator	y Asset / (Liability)			
	(A)	(B)	(C)	(D)	(E) December 31, 2021	(F)	(G) December 31, 2022
Line	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
34 35	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$ - (160,820,370)	\$ - (94,682,796)	\$ - 14,705,183	\$ - (79,977,612)
36	Total - Transmission Regulatory Asset / (Liability)			\$ (160,820,370)	\$ (94,682,796)	\$ 14,705,183	\$ (79,977,612)

			State Tax Rate C	hange			
	(A)	(B)			<b>(F)</b>	<b>(F)</b>	(0)
	(A)	(B)	(C) Amortization	(D)	(E) December 31, 2021	(F)	(G) December 31, 2022
е	Deficient / (Excess) Deferred Income Taxes	Notes	Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
37	Unprotected Non-Property						
38 39	ADIT - 190 ADIT - 281	(Note C) (Note C)	4 Years 4 Years	\$ -	\$ -	\$ -	\$
0	ADIT - 282	(Note C)	4 Years		-	-	
1 2	ADIT - 283 Subtotal - Deficient / (Excess) ADIT	(Note C)	4 Years	<u>-</u> \$ -	<u>-</u>	<u>-</u>	\$
				<b>.</b>	<b>-</b>	<b>5</b> -	φ
3 4	Unprotected Property  ADIT - 190	(N-4- O)	5 V	\$ -	s -	\$ -	\$
5	ADIT - 190 ADIT - 281	(Note C) (Note C)	5 Years 5 Years	• -		\$ - -	Ф
6	ADIT - 282	(Note C)	5 Years	-	-	-	
7	ADIT - 283	(Note C)	5 Years	-	-	-	-
18	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$
9	Protected Property		_	_			
i0 i1	ADIT - 190 ADIT - 281	(Note C) (Note C)	NA NA	\$ <del>-</del>	\$ -	\$ -	\$
2	ADIT - 282	(Note C)	NA				
i3	ADIT - 283	(Note C)	NA	-	-	-	
i4	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$
5	Total - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$
		Total S	tate Deficient / (Exc	ess) Deferred Income Ta	axes		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
е	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT	December 31, 2021 BOY	Current Year	December 31, 2022 EOY
				Deficient / (Excess)	Balance	Amortization	Balance
56	ADIT - 190			\$ -	\$ -	\$ -	\$
57	ADIT - 281			\$ -	\$ -	\$ -	
i8 i9	ADIT - 282 ADIT - 283			\$ - \$ -	\$ - \$ -	\$ - \$ -	
0	Total - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$
1	Tax Gross-Up Factor	ATT H-3D, Line 132b		1.38	1.38	1.38	
2	Regulatory Asset / (Liability)			\$ -	\$ -	\$ -	\$
							-
		Sta	ate Income Tax Reg	ulatory Asset / (Liability)			
	(A)	(B)	(C)	(D)	(E) December 31, 2021	(F)	(G) December 31, 2022
ne	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
3	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$ -	\$ -	\$ -	\$
65 5	Total - Transmission Regulatory Asset / (Liability)			\$ -	\$ -	\$ -	\$
		Federal a	and State Income Ta	x Regulatory Asset / (Lia	ability)		
	Federal ar	d State Income Tax Reg	ulatory Asset / (Liab	ility) related to Excess / I	Deficient Deferred Income	e Taxes	

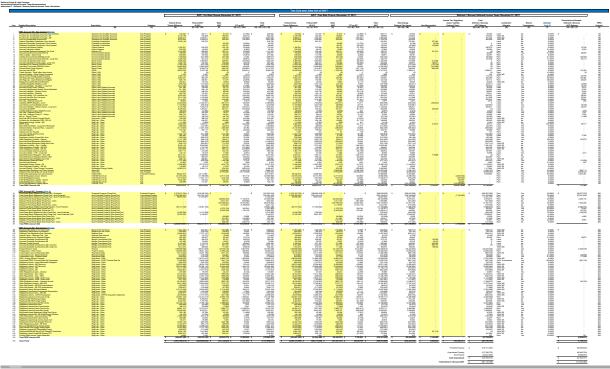
Line	Regulatory Assets / (Liabilities)	Notes	Def	ADIT icient / (Excess)	 BOY Balance	Current Year Amortization	EOY Balance
66	Account 182.3 (Other Regulatory Assets)		\$	- (400,000,070)	\$ - (04.000.700)	\$ -	\$ (70.077.040)
67	Account 254 (Other Regulatory Liabilities)			(160,820,370)	(94,682,796)	14,705,183	(79,977,612)
68	Total - Transmission Regulatory Asset / (Liability)		\$	(160,820,370)	\$ (94,682,796)	\$ 14,705,183	\$ (79,977,612)

### Instructions

- 1. For transmission allocated deficient / (excess) deferred income taxes related to rate changes occurring after September 30, 2018, insert new amortization table that delineate the deficient and excess deferred taxes by protected property, unprotected property, and unprotected non-property by ADIT category.
- 2. Set the amortization period for unprotected property to 5 years and unprotected non-property to 4 years. The amortization of deficient and (excess) ADIT designated as protected will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements.
- 3. Update applicable formulas in the "Total Federal Deficient / (Excess) Deferred Income Taxes" and "Total State Deficient / (Excess) Deferred Income Taxes" sections to ensure appropriate inclusion of deficient / (excess) ADIT deferred income taxes related to rate changes occurring after September 30, 2018.
- 4. Insert note explaining the event giving rise to the deficient / (excess) ADIT including the start and end date for the amortization. The amortization ceases after the related regulatory asset / liability is drawn down to zero.

### Notes

- A Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commissions's express approval except, balances and categorizations may be changed if required by audit adjustments, tax return amendments, or new IRS guidance. The amortization of protected property related deficient and (excess) ADIT will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements and may vary by year depending on where each underlying asset resides in its individual life cycle. The unprotected property related deficient and (excess) ADIT will be fully amortized by December 31, 2022. The unprotected non-property related excess and deficient ADIT will be fully amortized by December 31, 2021. Note The amortization formula in Column F will change based on where DPL resides in the amortization cycle. The current year amortization and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- B The remaining unamortized excess and deficient ADIT related to the Tax Reform Act of 1986 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 et al. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.



A because of the CE of desired or moral and billion and policy in account by the other of the copies of the principle of the principle of the principle or the copies of the co

A. Categorisation of latera as proteinted or non-proteinted self-remain as uniquely agreed, advant a sharing in guidance from the internal Placerase Elevation [Fig. 10], respectively from the contraction of the lateral and surgicial cost in adjusted journey for amendation each year of actual adjustments, lateral amendation in any surgicial actual adjustments, lateral respectively. In adjustment in Efficiency of the surgicial actual adjustments with a membranish or adjustment in Efficiency and the manufacture of the surgicial in Efficiency and the surgicial actual and surgicial actual act

ter minor amendments, or a change in PMI guidance. July smalling changes will be providently distributed including the basis for the other.

The advanture promotings in Coloron T are based on the applicable promotings at the date of the sale shange and must remain fixed also commissions around a second and around the sale.

# **Delmarva Power & Light Company**

## Attachment 2 - Taxes Other Than Income Worksheet

r Taxes	Page 263 Col (i)	Allocator	Allocated Amount
Plant Related	Gre	oss Plant Allocate	or
1 Real property (State, Municipal or Local) 2 Personal property 3 Federal/State Excise 4 5	32,060,741		
Total Plant Related	32,060,741	37.0922%	11,892,038
Labor Related	Wage	es & Salary Alloca	ator
7 Federal FICA & Unemployment & State unemploymen 8 9 10	4,021,125		
Total Labor Related	4,021,125	13.3337%	536,163
Other Included	Gre	oss Plant Allocat	or
12 Miscellaneous	-		
Total Other Included	0	37.0922%	0
Total Included			12,428,201
Excluded			
13 MD State Franchise Tax 14 DE Gross Receipts Tax	8,556,174 282,352		
15 MD Sales and Use Tax 16 Sales and Use tax VA	10,368		
17 PA Franchise 18 DE Public Utility Tax	8,838,416		
19 Wilmington City Franchise Tax	776,833		
20 MD Environmental Surcharge	556,716		
21 Other	465,432		
22 Exclude State Dist RA amort in line 7	11,435		
22 Total "Other" Taxes (included on p. 263)	55,579,592		
23 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	55,579,592		
24 Difference	-		

## Criteria for Allocation:

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

## Delmarva Power & Light Company

## Attachment 3 - Revenue Credit Workpaper

Account (Ed. Dontées Florido Données		To	tal Amount	Allocation Factor	Allocation %	Total Amount Included In Rates
Account 454 - Rent from Electric Property  1. Rent from Electric Property - Transmission Related (Note 3)			1.570.810	Transmission	100%	\$ 1.570.810
2 Total Rent Revenues	(Sum Lines 1)	\$	1,570,810			\$ 1,570,810
Account 456 - Other Electric Revenues (Note 1)						
3 Schedule 1A		\$	1,466,347	Transmission	100%	\$ 1,466,347
4 Net revenues associated with Network Integration Transmission Service (N is not included in the divisor (difference between NITS credits from PJM an						
paid by Transmission Owner) (Note 4)		\$	-	Transmission	100%	
5 Point to Point Service revenues for which the load is not included in the div	visor received by Transmission Owner (Note 4)		1,766,547	Transmission	100%	.,,
6 PJM Transitional Revenue Neutrality (Note 1)				Transmission	100%	
7 PJM Transitional Market Expansion (Note 1)		\$	-	Transmission	100%	
8 Professional Services (Note 3)		\$	-	Transmission	100%	
9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)			4,415,331	Transmission	100%	
10 Rent or Attachment Fees associated with Transmission Facilities (Note 3)				Transmission	100%	\$ -
11 Affiliate Credits		\$	5,500,013	Wages and Salaries	13.33%	\$ 733,353
11a Miscellaneous Credits (Attachment 5)		\$	170,954	Various		\$ 170,954
12 Gross Revenue Credits	(Sum Lines 2-11)	\$	14,890,002			\$ 10,123,342
13 Less line 18g		\$	(1,003,080)	Transmission	100%	\$ (1,003,080)
14 Total Revenue Credits						\$ 9,120,262

## Revenue Adjustment to determine Revenue Credit

S

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 173 of Appendix A.

16 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.

associated reviewues are not included in the Rates.

17 Note 2. Raternaking treatment for the following specified secondary uses of transmission assets: (1) right-fo-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-fo-way properly leases for farming, grazing or nurserie; (4) licenses of intellectual properly (including a portable oil degasfication process and scheduling software), and (5) transmission maintenance and consulting services for the process of the scheduling of the scheduling sc

21 Total Account 454, 456 and 456.1
22 Note 4: SECA revenues booked in Account 447.

567,730 (1,003,080) 161,434,802

208,186,658

(Line 135 + 136g +137)

10,134,760

## **Delmarva Power & Light Company**

# Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Α

Total Income Taxes

138

Return and Taxes with 100 Basis Point increase in ROE
100 Basis Point increase in ROE
100 Basis Point increase in ROE

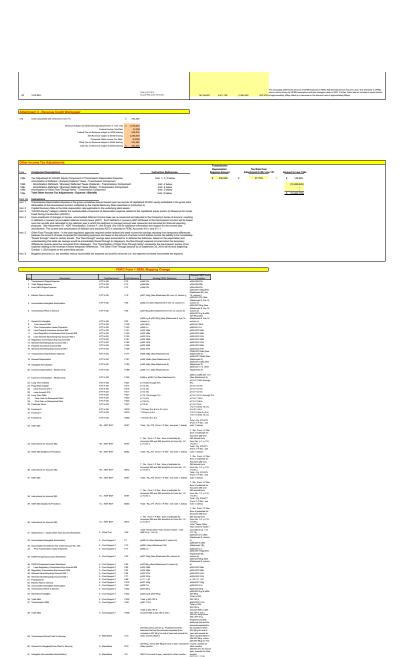
100 Basis Point increase in ROE

100 Basis Point increase in ROE

1.00%

			,	
В	100 Basis Point increase in ROE			1.00%
urn C	alculation			
59	Rate Base		(Line 39 + 58)	1,111,568,098
	Long Term Interest			
00	Long Term Interest		p117.62c through 67c	63,495,883
01	Less LTD Interest on Securitization B(Note P)		Attachment 8	0
02	Long Term Interest		"(Line 100 - line 101)"	63,495,883
03	Preferred Dividends	enter positive	p118.29c	0
	Common Stock			
04	Proprietary Capital		p112.16c	1,794,503,900
)5	Less Preferred Stock	enter negative	(Line 114)	0.477.77
)6	Less Account 216.1	enter negative	p112.12c	2,177,779
07	Common Stock		(Sum Lines 104 to 106)	1,796,681,679
08	Capitalization  Long Term Debt		p112.17c through 21c	1,763,383,846
)6 )9	Less Loss on Reacquired Debt	enter negative	p112.176 tillough 216	-4,890,283
0	Plus Gain on Reacquired Debt	enter positive	p113.61c	-4,090,203
1	Less ADIT associated with Gain or Loss	enter negative	Attachment 1B - ADIT EOY, Line 7	1,139,193
12	Less LTD on Securitization Bonds	enter negative	Attachment 8	1,100,100
13	Total Long Term Debt	onto nogativo	(Sum Lines 108 to 112)	1,759,632,757
14	Preferred Stock		p112.3c	1,700,002,707
15	Common Stock		(Line 107)	1,796,681,679
6	Total Capitalization		(Sum Lines 113 to 115)	3,556,314,436
17	Debt %	Total Long Term Debt	(Line 113 / 116)	49.48%
18	Preferred %	Preferred Stock	(Line 113 / 110) (Line 114 / 116)	0.00%
19	Common %	Common Stock	(Line 115 / 116)	50.52%
20	Debt Cost	Total Long Term Debt	(Line 102 / 113)	0.0361
21	Preferred Cost	Preferred Stock	(Line 103 / 114)	0.0000
22	Common Cost (Note J from Appendix A)	Common Stock	Appendix A % plus 100 Basis Pts	0.1150
23	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * 120)	0.0179
24	Weighted Cost of Preferred	Preferred Stock	(Line 118 * 121)	0.0000
25	Weighted Cost of Common	Common Stock	(Line 119 * 122)	0.0581
26	Total Return ( R )		(Sum Lines 123 to 125)	0.0760
27	Investment Return = Rate Base * Rate of Return		(Line 59 * 126)	84,427,409
nposi	te Income Taxes			
	Income Tax Rates			
28	FIT=Federal Income Tax Rate	(Note I from ATT H-3D)		21.00%
29	SIT=State Income Tax Rate or Composite	(Note I from ATT H-3D)		8.50%
30	P (Percent of federal income tax deductible for state			0.00%
31	T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}	=		27.72%
32a	T/ (1-T)			38.34%
2b	Tax Gross-Up Factor 1*1/(1-T)			1.3834
	ITC Adjustment	(Note U from ATT H-3D)		
33	Investment Tax Credit Amortization	enter negative	Attachment 1A - ADIT	-89,968
34 35	Tax Gross-Up Factor ITC Adjustment Allocated to Transmission		(Line 132b) (Line 133 * 134)	1.3834 -124,464
	·		,	
36a	Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note T from ATT H-3D)	Attachment 5, Line 136a	146,892
	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note T from ATT H-3D) (Note T from ATT H-3D)	Attachment 5, Line 136a Attachment 5, Line 136b	-10,629,642
36b 36c	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	(Note 1 from ATT H-3D) (Note T from ATT H-3D)	Attachment 5, Line 1366 Attachment 5, Line 136c	-10,629,642
6d	Amortization Delicient / (Excess) Deferred Taxes (State) - Transmission Component  Amortization of Other Flow-Through Items - Transmission Component	(Note T from ATT H-3D) (Note T from ATT H-3D)	Attachment 5, Line 136c	(
6e	Other Income Tax Adjustments - Expense / (Benefit)	(MOTE I HOTH ATT III-SD)	(Line 136a + 136b + 136c + 136d)	-10,482,750
6f	Tax Gross-Up Factor		(Line 130a + 130b + 130c + 130d)	1.3834
66g	Other Income Tax Adjustment		(Line 132b) (Line 136e * 136f)	-14,501,971
-	•	(D.).	,	
37	Income Tax Component = CIT=(T/1-T) * Investment Return * (1-(WCLTD/	(K)) =	(Line 132a * 127 * (1-(123 / 126)))	24,761,195

		a Prover & Light Company whenes - Cost Spans
Electric / Non-electric Cost Support  Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instructions	Not lead to the second
Attentement A. Line In., Descriptions, Nation, Farm Park Alcolosi hose societatis Park Alcolosi hose societatis III Alcolosi hose societatis III Alcolosi hose societatis Park Deposidos-Core Valundado Como Nexi Sario Coji Alcolosi del Como Nexi Sario Coji Coji Coji Coji Coji Coji Coji Co	(Note A) g000.21c (See Attachment 9, column b) (Note A) g256 (See Attachment 9, column b) (Note A) g256 (See Attachment 9, column b)	HARA Melasi
24 Common Plant (Slocis Only) Accurated befored booms Tases 41 Accurated by working the Conference of States blooked and Sender	(Notes A & II) p256 (See Attachment II, column d) (Notes A & II) p266 h (See Attachment III)	MYSSE
47 Undershand Steens Exp Allocated General & Common Exportuse 65 Plus Teamentation Leave Payments 64 Common Darin Dalid	(Note A) g227.6c & Tric (See Attachment 9, column s) (Note A) g200.2c (Note A) g200.2c	
47 Cannon Plant OMM  Transmission / Non-transmission Cost Support	Call of Base	
Attachment A Line Fs, Descriptions, Notes, Form	1 Page #s and Instructions	Tomas
28 Plant Hold for Future Use (Including Land) Directly Ansigned AAG	(Nato C) g214 (See Attachment R, column c)	UNIX Typi antianancy private to Yeary partners in Yeary partners and and
CWIP & Eynonsed Lease Wasterbase		
CWIP & Expensed Lease Worksheet		The load of the load load load load
Part Alección Factors  Executado	1 Page #s and Instructions (Note #) p207.104g (See Attachment 94, column b)	NAMES I I
Transmission Plant In Service     Common Plant (Service Only)     Accumulated Depreciation     Transmission Accumulated Depreciation	(Note II) g307 Sil.g (See Albachment 9; column b) (Notes A.B. II) g356 (See Albachment 9; line 16; column d) (Note II) g379 25 c (See Albachment 9; column s)	MARKET
EPRI Dues Cost Support		
Attachment & Line ws., Descriptions, Notes, Form Allocated General & Common Expenses 22 Less EPSI Ques	(lists 0) 935-353	
Regulatory Expense Related to Transmission Cost Support		
Attachment A Line Fs., Descriptions, Notes, Form Allocated General & Common Expenses 30 Levis Regulatory Commission Exp. Account 428 Directly Analysis AAG	1 Page #s and Instructions (kin f) p221196	
77 Regulatory Commission Exp Account 408	(Nate Q g 222 18%)	1970 May (1) West (1) West (1)
Safety Related Advertising Cost Support  Attachment A Line Fs, Descriptions, Notes, Form	1 Page #s and Instructions	No. lone Applied September 1997
Directly Analysed AAG 81 General Advertising Eap Account 920.1	(Nate F) 9222 NVIb	1 307 to
Multistate Workpaper Attachment A Line #s, Descriptions, Notes, Form Income Tax Rates	1 Page #s and Instructions	
129 SEF-State Income Tax Rate or Composite	(kate 1) 4.52%	10 2 Nor-Caddor 20% 10% Spacked 27 kBM, 507 KBM
Education and Out Reach Cost Support  Attachment A Line #s, Descriptions, Notes, Form Bricty Assigned ASS 26 Central Abertring Esp Account 192.1	1 Page #s and Instructions	That law South Day South
	(Nate K) g322 1976	100 to 100
Excluded Plant Cost Support  Attachment A Line #s, Descriptions, Notes, Form Applied is timent from Expenses Associated the Excluded Section Author 109 Excluded Translation Facilities	1 Page #s and Instructions (Sale M) Atachment 5	Nation Supplies the Fallow  1 Supplies the Fallow
Inductions:  1 Remove all investment below 6FWV or generator step-up transformers included in transmission.	plant in works that	To an analysis of the second s
are not a result or the scrap <sup>2</sup> Process 2 If unable to determine the insertiment below 6ReV in a substation with insertiment of 69kV and the following formula will be used:  A Total inventment in substation:	righer as well as below 64KK,	N No. 1
Internations  1 Received Section of the USE of proceeding all productions in child of internationals are not a result of the SEEP Process  2 Freed to Administration to International SEEP and Administration of SEEP Administration	300 300 646	
		SAME DE L'ANGE
Prepayments  Attachment A Line Fs, Descriptions, Notes, Form 45 Prepayments	1 Page #s and Instructions	Medical Medica
Propagateds	p.111, 157	Second Process
Propagaments. Propagal Processors & male tradeolist in Propagaments. Total Manifoly Malescon Included in Males.		100,000   100,
Transmission Related Account Reserves  Attachment A Line #s, Description 41 Transmission Salated Account Reserves	ons, Notes	
Current and Lang-Term Particle recorded in PERC Accounts (262, 252, 253, 225.1, 225.1, 256.1).	ZE.E, & ZZE.E) and the accrued portions of below terms that have no roll account; as of year-end and therefore available to Company.	Teachine Search From Lance Special Search Lance Libert Search Sea
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Other ARW Workers Comp Workers Comp - Long Term Workers Comp - Short Term EARW 271 - London		
Citier Payrid Tours Assert Street & Interdees Assert Street & Medical, Design, Vasion Streets, eds. ASC CT OF PER Children - "Promot Streets"		
ASC TO GPIE Colligions - Commit E. Long-time Non-Presion Production Benefit (Colligions Carried E. Long-time Seatility Pleas  Benefit (Long-time Seatility Pleas  Benefit (Long-time Seatility) Clinic Association		MAIN
Other Assisted Insteador Plans Assisted Referebox		
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		10,64 discherol - Assense Ordel has Try
Dutstanding Network Credits Cost Support		The state of the s
Attachment A Line #s, Descriptions, Notes, Form Noteok Credits 55 Ourbanding Nation Credits	1 Page #s and Instructions (Min N) From FSM	Montally Dated Total Security of Control Secur
		-
56 Linux Accumulated Depreciation Associated with Facilities with Outstanding Network Credits (	Celo (Nate N) From PSM	
Extraordinary Property Loss		Mine for Council
Attachment A Line #s, Descriptions, Notes, Form  Less extraordary properly loss  Plus amortised extraordary properly loss.	1 Page #s and Instructions Atachnet 5 Atachnet 5	hand believes hadden commit
Interest on Outstanding Network Credits Cost Support Attachment A Line #s. Descriptions. Notes. Form	1 Page 8s and Instructions	Maria
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		Miles In Security
Facility Credits under Section 30.9 of the PJM OATT and Facility Attachment A Line #8; Descriptions, Notes, Form Met Revenue Seglament 171 Faility Codit under Section 20.9 of the PZM OATT and Facility Credit to Verland per untilen		95-915 Insulan 19 Sanatan
		· · · · · · · · · · · · · · · · · · ·
PJM Load Cost Support  Attachment A Line Fs., Descriptions, Notes, Form Retent Sent Senice Rate 127 10798	1 Page #s and Instructions	1974 Sought Filmoster
	(Note 1) P3M Cela	URLI beloat
Statements BG/BH (Present and Proposed Revenues)  Customer Billing Determina  SPL zone	nts Current Rate Proposed Rate	Gent Reason Report Reason Cuty y Montes
Total		
Abandoned Transmission Plant Attachment A Line #s, Descriptions, Notes, Form  M. Beans Blace of Description Transmission Page Per FINC One	1 Page #s and Instructions	1
Additional Turnel Land Republication Funds Aller Republication Funds F	Lave Stile	
End of Year Balance in Unamortized Transmission Plant A-8-P	see Sile Sile Sile	
MAPP Abandonment recovery pursuant to ER13-607 Attachment A Line Fs, Descriptions, Notes, Form (Pt. 2021) 1 september 2 2021 1 september 2 2021	1 Page #s and Instructions Page #s and Instructions Total 107 1 12/284/2 1	
15	20,775, 200 14,00,010 5 21,190,6 300 14,00,010 5 20,000,0 800 8 43,874,434 5 80,000,0	
Plant Related Exclusions - Cost Support		
Electic Plant in Sarvice     Accumulated Depreciation (Total Electric Plant)	g007.104g g279.29c	Tear Security Collisions Telephone T
Electic Plant in Service     Accommunicat Depresentation (Total Electric Plant)     Accommunicat Despetia Resortation     Transmission Plant in Service     Central & Hamplin     Central & Hamplin	p200.20c p200.50g p205.51g 8-p207.90g p205.51g 8-p207.90g	
21 Accumulated General Deproclation	9219.28c	NATION NO. NO. THE RESIDENCE AND A SECOND NATIONAL SECOND NATI
expense Related Exclusions - Cost Support		Bollagonal Sen SEI Clariford State Standard Deathings
Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instructions	The Lance Supplies Su
68 Total AAG 60 Transitiolos GAM	Tobit p. 122 197 b g321, 112 b	NI N
Depreciation & Amortization - Cost Support		
Attachment A Line Fa, Description  16 Transitration Depreciation Expense  17 General Depreciation	s and Notes 9338.7564 9338.10864	Name Suppose Supposed  URANE URANE  URANE URANE
66 Transerioles Deproclation Systems 88 Internal Principalities 90 Cameros Deproclation 90 Cameros Deproclation 90 Cameros Deproclation - Stocks Cety 90 Cameros Deproclation - Stocks Cety	p238.7044 p238.50444 p238.5044 p238.114 p238.114	MARIE   MARI
PBOP Expense in FERC 926		
Attachment A Line #s. Descriptions, Notes, Form	1 Page #s and Instructions	Total Base Section 1 and Control Contr



207.07.g. Projected monthly balances to amounts expected to be included in 207 of year and records for other months.

# **Delmarva Power & Light Company**

## Attachment 5a - Allocations of Costs to Affiliate

	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Non - Regulated	Total
Executive Management	1,170,902	1,023,283	1,764,123	-	-	-	14,078	3,972,385
Support Services	9,003,895	7,334,377	15,511,198	-	-	-	8,430,541	40,280,011
Financial Services	6,896,338	5,774,658	10,191,270	-	-	-	5,791	22,868,057
Human Resources	2,464,589	1,687,432	3,758,150	-	-	-	-	7,910,171
Legal Services	1,471,981	1,155,282	2,131,612	-	8,145	-	18,408	4,785,429
Customer Services	36,810,751	34,585,867	26,868,567	-	-	-	-	98,265,185
Information Technology	13,295,190	12,466,961	19,638,368	-	-	-	4,124	45,404,643
Government Affairs	4,189,774	4,384,631	5,920,593	-	-	-	1,973	14,496,971
Communication Services	2,133,910	1,785,685	3,109,870	-	-	-	2,851	7,032,316
Regulatory Services	8,325,432	7,140,194	10,202,029	-	-	-	3,192	25,670,846
Regulated Electric and Gas Operation Service	33,753,691	27,358,682	43,882,129	109,486	191,245	78,880	2,652	105,376,764
Supply Services	793,611	640,218	1,342,025	-	-	-	165	2,776,020
Fotal \$	120,310,064 \$-	\$ 105,337,269 \$ -	\$ 144,319,934 \$ -	\$ 109,486 \$-	\$199,390 \$-	\$ 78,880 \$-	\$ 8,483,776	\$ 378,838,799

22/22,	4:42 PM				FERC Form				
Name of Respondent: PHI Service Company  This Report Is:  (1) ☑ An Original  (2) ☐ A Resubmissi			Resubmission Date (Mo, Da, Yr) 12/31/2021				Year/Period of Report: End of: 2021/ Q4		
		**)	Schedule XVII - Analysis of E	Billing - /	Associate Companies (Account 457)	11			
1. F	or Services Rendered to Associate Compan	iles (Account 457), list all	of the associate companies.						
Line No.	Name of Associate Com	npany	Account 457.1 Direct Costs Charged (b)		Account 457.2 Indirect Costs Charged (c)	Account 457.3 Compensation for Use of Capital (d)		Total Amount Billed (e)	
1	Potomac Electric Company		39,928,	,436	104,381,827	9,671		144,319,9	
2	Delmarva Power & Light Company		33,023,	,014	87,280,747	6,303		120,310,0	
3	Atlantic City Electric Company		25,094,	,483	80,237,256	5,530		105,337,2	
4	Exelon Business Services Company, LLC				8,303,550			8,303,5	
5	Commonwealth Edison Company		8,	145	191,245			199,3	
6	Baltimore Gas and Electric Company		44.	.572	64,914			109,4	
7	Constellation NewEnergy, Inc.				104,125			104,12	
8	PECO Energy Company				78,880			78,8	
9	Pepco Holdings LLC		20,	.099	22,055		13	42,16	
10	Conective Property & Investments, Inc		22.	.176				22,1	
11	Exelon Corporation		.11,	.758				11,79	
12									
40	Total		98,152,	.683	280,664,599		21,517	378,838,79	

Service Company Billing Analysis by Utility FERC Account

For the Twelve Months Ended December 31, 2021 Total PHI

FERC Accounts	FERC Account Name	Power	Atlantic City	PEPCO	BGE	ComEd	PECO	Regulated	Total	Inclusion in ATRR
	onstr Work In Progress	18,407,252	16,752,843	28,367,450	83,386	166,175	68,588	-		Not included
	ccumulated Provision for Depreciation	2,030,308	1,785,072	1,385,239	17,498	0	-	-		Not included
	tores Expense Undistributed	687,438	546,872	1,179,742				-		Wage & Salary Factor
	Ither Regulatory Assets	522,803	93,670	616,831				-		Not included
	learing Accounts - Other *	1,761,430	1,136,481	6,142,101				-		Not included
	lther Deferred Credits	-	-	23,347				-		Not included
	lther Regulatory Liabilities	49,900	-	-				-		Not included
	Ither Income -Below the Line	47,792	55,824	237,377				8,483,776		Not included
	lther Income Deductions - Below the Line	1,972,108	1,350,190	3,696,928				-		Not included
	iterest-Debt to Associated Companies	3,031	2,659	4,648				-		Notincluded
	Ither Interest Expense	(362,963)	(318,627)	(558,239)				-		Notincluded
	lther expenses	702,558	614,975	1,077,116				-		Not included
	lperation Supervision & Engineering	1,074,280	280,451	335,965				-		100% included
	oad Dispatch - Monitor & Operate Transmission Sy:	16,445	13,253	5,574				-		100% included
	eliability, Planning and Standards	807	3,709	=				=		100% included
	ieneration Interconnection Studies	-	=	2,805				-		100% included
	tation expenses		3					-		100% included
	liscellaneous transmission expenses	1,164,338	1,184,654	2,086,732				-		100% included
567 R		-	-	669				-		100% included
	laintenance Supervision & Engineering	288	-	-				-		100% included
	laint of structures	11,807	15,458	(37,902)				-		100% included
	laintenance of Computer Software	-	-	704				-		100% included
	laintenance of station equipment	166,766	152,899	201,172				-		100% included
	laintenance of overhead lines	474,310	461,074	230,009				-		100% included
	laintenance of underground lines	100	573	13,293				-		100% included
	laintenance of miscellaneous transmission plant	6,224	1,721	15,014				-		100% included
	peration Supervision & Engineering	255,571	207,831	80,378				-		Not included
	oad dispatching	20,463	8,202	32,490				-		Not included
	tation expenses	4	31	23,877				-		Not included
	lverhead line expenses	429	2,759	52,111				-		Not included
	Inderground line expenses	22,669	-	29,863				-		Not included
	treet lighting	5	-	-				-		Not included
	leter expenses	1,630,968	615,958	24,704				-		Not included
	ustomer installations expenses	407,852	140,121	378,143				-		Not included
	liscellaneous distribution expenses	3,108,770	1,622,475	3,194,237	513	-	10,292	-		Not included
589 R		260	(6)	20,222				=		Not included
	laintain overhead lines	711,127	803,970	1,208,654				-		Not included
594 M	laintain underground line	5,935	5,035	103,963				-		Not included
595 M	laintain line transformers	912	667	52,421				-	54,000	Not included
	laintain street lighting & signal systems	1,841	1,947	6,079				-		Not included
	laintain meters	193,164	5	4,846				-		Not included
	laintain distribution plant	27,086	26,955	71,192				-		Not included
	lther gas supply expenses	231,973	-	-				-		Not included
	lperation labor & expense	(115)	-	-				-		Not included
	leter & house regulator expense	725,245	-	-				-		Not included
	laintenance of meters & house regulators	356,314	-	-				-		Not included
	leter reading expenses	165,542	65,049	-				-		Not included
	ustomer records and collection expenses	37,965,523	37,529,050	27,284,341				-		Not included
	upervision - Customer Svc & Information	-	129,036	-				-		Not included
	ustomer assistance expenses	2,960,788	1,781,217	4,771,721				-		Not included
	formational & instructional advertising	576	505	880				-		Not included
	lutside services employed	40,331,308	36,177,220	57,627,647	8,089	33,215	-	-		Wage & Salary Factor
	roperty insurance	23,336	20,459	35,678				-		Net Plant Factor
	ijuries & damages	3	2	4				-		Wage & Salary Factor
	egulatory commission expenses	1,178,317	904,145	1,786,131				-		Direct transmission Only
	eneral ad expenses	633,651	555,611	973,830				-		Direct transmission Only
	liscellaneous general expenses	523,195	497,462	874,497				-		Wage & Salary Factor
935 M	laintenance of general plant	165	15	31				-		Wage & Salary Factor
		120,310,064	105,337,269	144,319,934	109,486	199,390	78,880	8,483,776	378,838,799	

### **Delmarva Power & Light Company**

### Attachment 5b - EBSC Allocations of Costs to Affiliate

	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Non - Regulated		Total
BSC Commercial Operations Grp	16,933	14,542	28,010	82,799	291.194	43,772	4,323,032	s	4,800,283.02
BSC Communications	784.129	674,983	1,299,467	2,063,303	5,115,519	2,029,886	14.452.138	Š	26.419.424.08
BSC Corp Development	238,669	252,019	393.734	626.138	1,471,528	615.593	45.111.189	Š	48.708.870.42
BSC Corp Secretary	410,536	356,630	673,735	1,171,709	2,380,882	1,153,136	5,074,256	Š	11,220,883.87
BSC Corp Strategy	675,298	581,274	1,118,913	1,776,675	4,172,905	1,747,844	9,421,867	s	19,494,776.74
BSC Corporate SLA	460,673	395,621	762,035	1,210,761	2,845,020	1,190,846	6.410.919	s	13.275.875.78
BSC Executive Services	2,570,348	2,207,644	4,252,244	6,761,202	15,874,782	6,645,878	36,399,702	\$	74,711,799.85
BSC Exelon Utilities	5,282,835	3,956,631	7,147,974	12,303,249	29,329,065	12,622,211	70,173	\$	70,712,138.39
BSC Exelon Transmission Co							19,498,185	\$	19,498,184.97
BSC Finance	7,021,275	6,081,649	12,025,514	16,983,822	31,957,720	15,208,786	89,968,105	\$	179,246,872.39
BSC Gen Company Activities	1,474,317	1,230,691	2,190,930	3,993,909	7,934,744	3,680,426	10,619,385	\$	31,124,403.33
BSC Gen Counsel	1,226,886	1,053,402	2,029,074	3,231,166	16,231,449	3,178,042	22,891,228	\$	49,841,248.59
BSC HR	2,571,588	1,747,695	4,005,463	8,283,022	17,025,920	7,407,213	33,738,140	\$	74,779,040.24
BSC Inform. Technology	76,877,929	63,587,168	103,004,504	212,299,014	351,082,543	183,721,348	418,930,136	\$	1,409,502,641.37
BSC Investment	121,799	104,845	201,908	320,579	753,188	315,405	1,837,577	\$	3,655,300.91
BSC Legal Services	1,362,590	1,272,101	2,059,810	2,773,725	5,305,663	3,177,600	15,684,601	\$	31,636,091.69
BSC Real Estate	424,357	241,850	365,331	777,110	1,786,537	769,008	4,036,102	\$	8,400,294.78
BSC Reg & Govt Affairs	709,182	609,113	1,173,245	1,866,542	4,380,059	1,833,414	10,158,803	\$	20,730,358.32
BSC Supply Srv	1,787,166	1,581,642	3,662,580	4,830,056	12,408,573	5,647,450	68,924,588	\$	98,842,055.16
BSC Unassigned Departments	106	94	180	283	141,447	279	44	\$	142,432.86
								\$	-
Total	\$ 104,016,618	\$ 85,949,594	\$ 146,394,653	\$ 281,355,062	\$ 510,488,739	\$ 250,988,139	\$ 817,550,171	\$	2,196,742,977

# Attachment 6 True-Up Revenue Requirement Worksheet Delmarva Power & Light Company

To be completed in conjunction with Attachment H-3D.

	(1)	(2) Attachment H-3D	(3)	(4)
Line No.		Page, Line, Col.	Transmission	Allocator
1 2	Gross Transmission Plant - Total Net Transmission Plant - Total	Attach 9, line 16, column b Attach 9, line 16, column i	1.888,164,979 1,412,270,680	
3 4	O&M EXPENSE Total O&M Allocated to Transmission Annual Allocation Factor for O&M	Attach H-3D, line 85 (line 3 divided by line 1 col 3)	38,219,846 0.02	0.02
5 6	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE Total G, 1 & C Depreciation Expense Annual Allocation Factor for G, 1 & C Depreciation Expense	Attach H-3D, line 86a plus line 91 plus line 96 (line 5 divided by line 1 col 3)	7,084,744 0.00	0.00
7 8	TAXES OTHER THAN INCOME TAXES Total Other Taxes Annual Allocation Factor for Other Taxes	Attach H-3D, line 99 (line 7 divided by line 1 col 3)	12,428,201 0.01	0.01
9 10	Less Revenue Credits (Enter As Negative) Annual Allocation Factor Revenue Credits	Attach H-3D, line 154 (line 9 divided by line 1 col 3)	(9,120,262) (0.00)	(0.00)
11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		0.03
12 13	INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes	Attach H-3D, line 138 (line 12 divided by line 2 col 3)	7,981,613 0.01	0.01
14 15	RETURN Return on Rate Base Annual Allocation Factor for Return on Rate Base	Attach H-3D, line 145 (line 14 divided by line 2 col 3)	78,811,668 0.06	0.06
16	Annual Allocation Factor for Return	Sum of line 13 and 15	0.06	0.06

## Attachment 6 True-Up Revenue Requirement Worksheet Delmarva Power & Light Company

PJM Project Number ım Col. 13 & 1 176,063,834 1,365,310 288,053 224,813 607,494 800,927 1,379,991 646,431 21,378 496,480 1,622,391 1,033,334 715,482 615,500 46,009,602 378,184 79,789 62,272 165,153 215,739 373,432 172,017 5,604 130,147 421,523 272,066 186,574 140,425 

# Attachment 6A True-Up Delmarva Power & Light Company

			D	quirement Projected	1	Actual Revenue				
1	Rate Year being Trued-Up		For	Rate Year	Revenue Received	Requirement	Annual True-Up Calcula	tion	1	
2		D.	C	D	169,551,930 F	r	G	н		
	A	В	C	% of	E	F	G	Н	1	,
			B 1 . 1	% or Total	Revenue	Actual	N			
			Projected	I otai	Revenue	Actuai	Net		Interest	
			Net Revenue	Revenue	Received	Net Revenue	Under/(Over)	Prior Period	Income	Total True-Up
		nnan : .v. i	Requirement <sup>1</sup>	Requirement	(E, Line 2 ) x (D)	Requirement <sup>2</sup>	Collection (F)-(E)	Adjustment <sup>5</sup>		
3	All True-Up Items Zonal	PJM Project Number Zonal	166,297,595	Requirement 0.94	(E, Line 2 ) x (D) 159,723,004	166,297,595	6,574,592	Adjustment	(Expense) <sup>4</sup> 305,719	(G) + (H) + (I) 6,880,310
3 3a	Red Lion sub reconfiguration	B0241.3	1,443,213	0.94	1,386,155	1,443,213	57,058	-	2,653	59,711
3a 3b	Red Lion-Keeney	B0241.3 B0494.1-4			1,386,133	304.489	12,038	-	2,653 560	12,598
3b 3c	Red Lion-Keeney	B0494.1-4 B0241.12	304,489 237,640	0.00 0.00	292,451	237,640	9,395	-	437	9,832
	Mt.Pleasant-Townsenc							-		
3d		B0567 B0483.13	642,653	0.00	617,245	642,653	25,407	-	1,181	26,589
3e	Oak Hall-Wattsville		847,598	0.00	814,088	847,598	33,510	-	1,558	35,068
3f	Cool Springs	B0320	1,460,133	0.01	1,402,406	1,460,133	57,726	-	2,684	60,411
3g	3rd Indian River	BO568	684,435	0.00	657,376	684,435	27,059	-	1,258	28,317
3h	Keeney 500kV Sub	BO272.1	21,340	0.00	20,496	21,340	844	-	39	883
3i	Keeney - Additional Breakers on 500kV Bu	BO751	495,605	0.00	476,011	495,605	19,594	-	911	20,505
3j	Trappe Tap - Todd	BO566	1,719,393	0.01	1,651,417	1,719,393	67,976	-	3,161	71,137
3k	Harmony Add 2nd 230/138 Auto T	BO733	1,050,993	0.01	1,009,441	1,050,993	41,551	-	1,932	43,483
31	Glasgow - Cecil 138 kV Circuit Rebuilc	B1247	714,104	0.00	685,871	714,104	28,232	-	1,313	29,545
3m	b2633.10 Interconnect the newSilver Run 230 kVsubstation with exi	B2633.10	611,914	0.00	587,722	611,914	24,192	-	1,125	25,317
3n	2020 Separation Costs Credi							(150)		(150)
30										
3p										
3q										
3r										
3s										
3t										
3u										
3v										
3w										
3x										
4	Total Annual Revenue Requirements (Note A)		176,531,104	1.00	169,551,930	176,531,104	6,979,175		324,532	7,303,556
						M 41 7			0.0027	
						Monthly Interest Rate			0.0027	
	N.					Interest Income (Expense)			324,532	

Notes:

1) From Attachment 6, line 17, col. 13 for the projection for the Rate Year.

2) From Attachment 6, line 17, col. 13 for the project based on the actual costs for the Rate Year.

3) The "Revenue Received" on line 2, Col. (E), is the total amount of revenue distributed to company in the year as shown on pages 328-330 of the Form No 1. The Revenue Received is input on line 2, Col. E excludes any True-Up revenues.

Column D, lines 3 are the dollar amounts of Revenue Received reflecting the %in Column D. This assigns to each project a percentage of the revenue received based on the percentage of the Projected Net Revenue Requirement in Column C. Column D, lines 3 are sourced from the projected revenue requirement for the year at issue.

4) Interest from Attachment 6.

5) Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

### Prior Period Adjustments

	(a)	(b)	(c)	(d)
	Prior Period Adjustments	Amount	Interest	Total
	(Note B)	In Dollars	(Note B)	Col. (b) + Col. (c)
5	Prior Period Adjustments listed in row 3r to 3t	(150)	-	(150)

6 TO calculates NITS revenues, net of true-ups, received in calendar Year 1 (e.g., 2018)

7		(A) PJM Billed Revenue Received	(B) True-up	(C) Annual (net of true-ups)
9	Jan-May (Year 1) June-Dec (Year 1)	54,109,664 107,325,137	(11,310,229) 3,193,101	65,419,89 104,132,03
11				169,551,93
12	TO calculates Reconciliation Revenues for Year 1 (e.g. 2018) by populating template with Y	'ear 1 actuals.		

176,531,104 13 Jan-Dec (Year 1) 176,531,104

Α

For each project or Attachment H-3D, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H-3D will then be entered in Col. (i) above. Column (ii) above contains the actual revenues received associated with Attachment H-3D and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (ii), Col. (ii) is subtracted from Col. (ii) to calculate the True-up Adjustment. The Prior Period Adjustment in the amount of an adjustment in the amount of an adjustment from the sum of Col. (ii). Col. (iii) is the applicable interest rate from Attachment 6B. Column (ii) adds the interest on the sum of Col. (iii) in the applicable interest rate from Attachment 6B. Column (iii) and (iii).

Prior Period Adjustment is the amount of an adjustment to correct an error in a prior period. The adjustment will include a gross-up for income tax purposes, as appropriate. The FERC Refund interest rate specified in CFR 35.19(a) for the period up to the date the projected rates that are subject to True Up here went into effect.

# Attachment 6B True-Up Interest Rate Delmarva Power & Light Company

			[A]	
		Month (Note A)	FERC Monthly Interest Rate	
1		January	0.0028 2021	1
2		February	0.0025 2021	1
3		March	0.0028 2021	1
4		April	0.0027 2021	1
5		May	0.0028 2021	1
6		June	0.0027 2021	1
7		July	0.0028 2021	1
8		August	0.0028 2021	1
9		September	0.0027 2021	1
10		October	0.0028 2021	1
11		November	0.0027 2021	1
12		December	0.0028 2021	
13		January	0.0028 2022	2
14		February	0.0025 2022	
15		March	0.0028 2022	2
16		April	0.0027 2022	2
17		May	0.0028 2022	2
18	Average of lines 1-17 above		0.0027	

Note A:

(1) The FERC Quarterly Interest Rate in column [A] is the interest applicable to the Month indicated.

19 20	Year					
	A	В	C	D	E	F
	Project Name	RTO Project Number or Zonal	Amount  Attachment 6A, Col. G + Col  H	17 Months	Monthly Interest Rate Line 18 above	Interest Col. C x Col D x Col E
	Total	Zonal	6,574,592	17	0.0027	305,719
	Red Lion sub reconfiguration Red Lion-Keeney	B0241.3 B0494.1-4	57,058 12,038	17 17	0.0027 0.0027	2,653 560
	Red Lion-Keeney	B0494.1-4 B0241.12	9,395	17	0.0027	437
	Mt.Pleasant-Townsend	B0567	25,407	17	0.0027	1,181
	Oak Hall-Wattsville	B0483.13	33,510	17	0.0027	1,558
21f	Cool Springs	B0320	57,726	17	0.0027	2,684
	3rd Indian River	BO568	27,059	17	0.0027	1,258
	Keeney 500kV Sub	BO272.1	844	17	0.0027	39
	Keeney - Additional Breakers on 500kV Bus	BO751	19,594	17	0.0027	911
	Trappe Tap - Todd	BO566	67,976	17	0.0027	3,161
	Harmony Add 2nd 230/138 Auto Tı Glasgow - Cecil 138 kV Circuit Rebuild	BO733 B1247	41,551 28,232	17 17	0.0027 0.0027	1,932 1,313
	b2633.10 Interconnect the newSilver Run 230 kVsubstation with		24,192	17	0.0027	1,125
21m	52553.10 interconnect the newshiver Run 250 k v substation with	152033.10	24,172	17	0.0027	1,123
210						
21p						
21q						
21r						
21s						
21t						
	Total		6,979,175			324,532

### Attachment 7 - Transmission Enhancement Charge Worksheet

1	New Plant Carrying	Charge		
2	Fixed Charge Rate	(FCR) if not	t a CIAC	
3		Formula Lir	ne	
4	A	160	Net Plant Carrying Charge without Depreciation	9.5878%
5	В	167	Net Plant Carrying Charge per 100 Basis Point increase in ROE without Depreciation	10.1379%
6	С		Line B less Line A	0.5501%
7	FCR if a CIAC			
8	D	161	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	3.4422%
9			ula in a given year is used for that year only.	
10	Therefore actual re	evenues col	lected in a year do not change based on cost data for subsequent years	
11	The ROE is 10.5%	which inclu	des a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO	membership adder as

as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 ha Details B0241.3 Red Lion sub reconfiguration B0494.1-4 Red Lion-Keeney B0241.1-.2 Red Lion-Keeney B0567 Mt.Pleasant-Townsend "Yes" if a project under PJM OATT 12 Schedule 12, otherwise "No" Schedule 12 (Yes or No) Yes No No 35 35 13 Useful life of project 35 "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 18, 14 Otherwise "No" (Yes or No) No No No No 15 Input the allowed ROE Incentive creased ROE (Basis Points) 150 150 150 150 From line 4 above if "No" on line 14 and From line 8 above if "Yes' Base FCR 9.5878% 9.5878% 9.5878% 9.5878% 16 on line 14 Line 6 times line 15 divided by 100 17 basis points FCR for This Project 10.4130% 10.4130% 10.4130% 10.4130% Columns A, B or C from 18 Attachment 6 6,414,723 Investment 14,689,101 3,099,104 2,418,717 19 Line 18 divided by line 13 Annual Depreciation Exp 419,689 88,546 69,106 183,278 From Columns H. I or J from 20 Attachment 6 Month In Service or Month for CWIP 6.00 6.00 6.00 Beginning Invest Yr Beginning Depreciation Endina Revenue Depreciation Endina Revenue Endina Revenue Beginning Depreciation Endina Beainnina Depreciation 45 9 862 682 4 490 306 Base ECR 2020 10 282 371 419 689 1 365 304 2.169.373 88 546 2 080 827 288.05 1.693.102 69 106 1.623.996 224 81 4 673 584 183 278 46 W Increased ROE 2020 10,282,371 419,689 9,862,682 1.446.685 2.169.373 88.546 2,080,827 305,221 1,693,102 69,106 1,623,996 238,212 4,673,584 183,278 4,490,306 47 Base FCR 2021 9,862,682 419,689 9,442,994 1,325,065 2,080,827 88,546 1,992,281 279,562 1,623,996 69,106 1,554,890 218,186 4,490,306 183,278 4,307,028 W Increased ROE 2021 9,862,682 419,689 9,442,994 1,402,983 2,080,827 88,546 1,992,281 296,001 1,623,996 69,106 1,554,890 231,016 4,490,306 183,278 4,307,028 49 Base FCR 2022 9,442,994 419,689 9,023,305 1,284,826 1,992,281 88,546 1,903,735 271,072 1,554,890 69,106 1,485,783 211,560 4,307,028 183,278 4,123,751 W Increased ROE 1 903 735 1 554 890 50 2022 9 442 994 419 689 9 023 305 1 359 281 1 992 281 88 546 286 78 69 106 1.485.783 223 820 4 307 028 183 278 4 123 751 262,583 204,934 51 419,689 88.546 1.485.783 Base FCR 2023 9.023.305 8,603,616 1,244,587 1.903.735 1.815.189 69.106 1,416,677 4.123.751 183,278 3.940.473 52 W Increased ROE 2023 9,023,305 419,689 8,603,616 1,315,579 1,903,735 88,546 1,815,189 277,561 1,485,783 69,106 1,416,677 216,624 4,123,751 183,278 3,940,473 53 Base FCR 2024 8,603,616 419,689 8,183,928 1,204,348 1,815,189 88,546 1,726,644 254,093 1,416,677 69,106 1,347,571 198,309 3,940,473 3,757,195 54 2024 8,603,616 419,689 8,183,928 88,546 268,340 1,347,571 209,428 3,940,473 W Increased ROE 1,271,877 1,815,189 1,726,644 1,416,677 69,106 183,278 3,757,195 191,683 3,573,917 55 Base FCR 2025 8.183.928 419.689 7,764,239 1.164.109 1.726.644 88.546 1.638.098 245,604 1.347.571 69.106 1.278.465 3.757.195 183,278 56 W Increased ROE 2025 8.183.928 419 689 7.764.239 1.228.175 1 726 644 88 546 1.638.098 259 120 1 347 571 69 106 1.278.465 202 232 3 757 195 183.278 3.573.917 57 Base FCR 2026 7,764,239 419.689 7,344,551 1,123,870 1,638,098 88,546 1,549,552 237,114 1,278,465 69,106 1,209,359 185,057 3,573,917 183,278 3,390,639 58 W Increased ROE 2026 7,764,239 419,689 7,344,551 1,184,474 1,638,098 88,546 1,549,552 249,900 1,278,465 69,106 1,209,359 195,036 3,573,917 183,278 3,390,639 59 Base FCR 2027 7,344,551 419,689 6,924,862 1,083,63 1,549,552 88,546 1,461,006 228,624 1,209,359 69,106 1,140,252 178,431 3,390,639 183,278 3,207,362 60 W Increased ROE 2027 7,344,551 419,689 6,924,862 1.140.77 1,549,552 88,546 1,461,006 240,680 1,209,359 69,106 1,140,252 187,840 3,390,639 183,278 3,207,362 61 62

ave been awa

Revenue 613,800, 650,851 596,227 631,767 578,655 612,682 561,083 593,598 543,510 574,513 525,938 555,428 508,366 536,344

517,259

	B0483.13 Oak Ha	II-Wattsville			B0320 Cool S	Springs			BO568 3rd Indi	an River	
No				No				No			
35				35				35			
No				No				No			
150				150				150			
9.5878%				9.5878%				9.5878%			
10.4130%				10.4130%				10.4130%			
8,379,558				14,504,530				6,681,345			
239,416				414,415				190,896			
12				9				8			
6,224,815	Depreciation 239,416	Ending 5.985.399	Revenue 813,285	Beginning 10,671,190	Depreciation 414,415	Ending 10,256,775	Revenue 1,397,815	Beginning 5.090.549	Depreciation 190,896	Ending 4,899,653	Revenue 660,6
6,224,815	239,416	5,985,399	862,673	10,671,190	414,415	10,256,775	1,482,449	5,090,549	190,896	4,899,653	701,0
5,985,399	239,416	5,745,983	790,330	10,256,775	414,415	9,842,360	1,358,082	4,899,653	190,896	4,708,757	642,
5,985,399	239,416	5,745,983	837,743	10,256,775	414,415	9,842,360	1,439,296	4,899,653	190,896	4,708,757	681,
5,745,983	239,416	5,506,567	767,375	9,842,360	414,415	9,427,944	1,318,348	4,708,757	190,896	4,517,862	624,0
5,745,983	239,416	5,506,567	812,812	9,842,360	414,415	9,427,944	1,396,143	4,708,757	190,896	4,517,862	661,
5,506,567	239,416	5,267,151	744,420	9,427,944	414,415	9,013,529	1,278,615	4,517,862	190,896	4,326,966	605,
5,506,567	239,416	5,267,151	787,882	9,427,944	414,415	9,013,529	1,352,990	4,517,862	190,896	4,326,966	641,
5,267,151 5,267,151	239,416 239,416	5,027,735 5,027,735	721,466 762,952	9,013,529 9,013,529	414,415 414,415	8,599,114 8,599,114	1,238,882 1,309,837	4,326,966 4,326,966	190,896 190,896	4,136,071 4,136,071	587,4 621,
5,027,735	239,416	4,788,319	698,511	8,599,114	414,415	8,184,699	1,199,148	4,320,900	190,896	3,945,175	569,
5,027,735	239,416	4,788,319	738.022	8,599,114	414,415	8.184.699	1,199,146	4,136,071	190,896	3,945,175	601,
4.788.319	239,416	4.548.903	675.556	8.184.699	414,415	7.770.284	1,159,415	3,945,175	190,896	3,754,280	550.8
4,788,319	239,416	4,548,903	713,091	8,184,699	414,415	7,770,284	1,223,531	3,945,175	190,896	3,754,280	581,
4,548,903	239,416	4,309,487	652,601	7,770,284	414,415	7,355,869	1,119,682	3,754,280	190,896	3,563,384	532,
	239,416	4,309,487	688,161	7,770,284	414,415	7,355,869	1.180.379	3,754,280	190,896	3,563,384	561,9

	BO272.1 Keeney	500kV Sub		B0751 Kee	eney - Additional Br	eakers on 500k	/ Bus		BO566 Trappe T	ap - Todd		BO73	3 Harmony Add 2nd	230/138 Auto T	r	B1247 (	Glasgow - Cecil 138	s kV Circuit Rebu	uild	b.	Silver   Silver   Substation Red Lion Red Lion 230
Yes 35				Yes 35				<b>No</b> 35				Yes 35				Yes 35				Yes 35	
No				No				No				No				No				No	
0				0				150				0				0				0	
9.5878%				9.5878%				9.5878%				9.5878%				9.5878%				9.5878%	
9.5878%				9.5878%				10.4130%				9.5878%				9.5878%				9.5878%	
217,662 6,219				5,055,041 144,430				16,372,433 467,784				10,567,349 301,924				7,246,743 207,050				5,454,268 155,836	
6				6				12				4				5				6	
Beginning 171,020 171,020 164,801 164,801 158,582 158,582 152,363 152,363 146,144 146,144 139,926 133,707 133,707 127,488	Depreciation 6,219	Ending 164,801 164,801 188,582 188,582 152,363 152,363 146,144 146,144 139,926 133,707 133,707 127,488 127,488 121,269	Revenue 22,020 22,020 21,423 21,423 20,827 20,827 20,231 19,635 19,635 19,038 18,442 18,442 17,846	Beginning 3,971,818 3,971,818 3,877,388 3,827,388 3,682,958 3,682,958 3,538,529 3,538,529 3,538,529 3,394,099 3,249,669 3,249,669 3,249,669 3,105,239 3,105,239 2,960,810	Depreciation 144,430 144,430 144,430 144,430 144,430 144,430 144,430 144,430 144,430 144,430 144,430 144,430 144,430 144,430 144,430 144,430 144,430 144,430 144,430	Ending 3,827,388 3,682,958 3,682,958 3,682,958 3,538,529 3,538,529 3,394,099 3,249,669 3,249,669 3,105,239 2,960,810 2,960,810 2,816,380 2,816,380	Revenue 511,392 497,545 497,545 483,697 469,849 469,849 456,002 456,002 442,154 422,154 428,307 428,307 414,459	Beginning 13,097,946 13,097,946 12,630,163 12,162,379 12,162,379 11,694,595 11,624,595 11,226,811 10,759,027 10,759,027 10,291,244 10,291,244 9,823,460 9,823,460	Depreciation 467,784 467,784 467,784 467,784 467,784 467,784 467,784 467,784 467,784 467,784 467,784 467,784 467,784 467,784 467,784 467,784 467,784	Ending 12,630,163 12,630,163 12,162,379 11,694,595 11,694,595 11,694,595 11,226,811 11,226,811 10,759,027 10,759,027 10,291,244 10,291,244 10,291,244 9,823,460 9,835,676 9,355,676	Revenue 1,678,740 1,782,957 1,633,889 1,734,247 1,589,039 1,685,537 1,544,189 1,636,827 1,499,339 1,588,117 1,454,489 1,639,407 1,409,638 1,490,696 1,364,788 1,441,986	Beginning 8,554,521 8,554,521 8,252,596 7,950,672 7,950,672 7,950,672 7,648,748 7,346,824 7,346,824 7,044,899 7,044,899 7,044,899 6,742,975 6,441,051 6,441,051	Depreciation 301,924	Ending 8,252,596 8,252,596 7,950,672 7,950,672 7,648,748 7,648,748 7,346,824 7,044,899 7,044,899 7,044,899 6,742,975 6,441,051 6,441,051 6,441,051 6,139,127 6,139,127	Revenue 1,093,167 1,093,167 1,064,219 1,064,219 1,035,272 1,005,324 1,006,324 1,006,324 977,376 948,428 948,428 919,480 919,480 890,532	Beginning 5,754,789 5,754,789 5,547,739 5,547,739 5,340,690 5,340,690 5,133,640 4,926,590 4,719,540 4,719,540 4,512,490 4,512,490 4,305,441	Depreciation 207,050	Ending 5,547,739 5,547,739 5,340,690 5,133,640 5,133,640 4,926,590 4,726,590 4,719,540 4,512,490 4,305,441 4,098,391	Revenue 738,956 738,956 719,105 719,105 699,253 699,253 679,402 659,550 659,550 639,699 619,847 619,847 599,996	Beginning 5,454,268 5,454,268 5,428,295 5,272,459 5,272,459 5,272,459 5,116,623 4,960,787 4,804,950 4,804,950 4,649,114 4,493,178 4,493,278	Depreciation 25,9 25,9 25,9 25,9 155,8 155

in 230 kV vith existing Partanza and Dedar Creek / lines							
Ending	Povonue		Total		Incontino Chargod		Povonuo Crodit
Ending 5 428 295	Revenue	«	Total		Incentive Charged	\$	Revenue Credit
5,428,295	546,427	\$	9,954,434	\$	J	\$	Revenue Credit 9,954,434
5,428,295 5,428,295	546,427 546,427	\$	9,954,434 10,382,107	\$	Incentive Charged		9,954,434
5,428,295 5,428,295 5,272,459	546,427 546,427 661,350	\$	9,954,434 10,382,107 9,807,345		10,382,107	\$	
5,428,295 5,428,295 5,272,459 5,272,459	546,427 546,427 661,350 661,350	\$ \$ \$	9,954,434 10,382,107	\$	•		9,954,434 9,807,345
5,428,295 5,428,295 5,272,459	546,427 546,427 661,350	\$	9,954,434 10,382,107 9,807,345 10,217,912		10,382,107	\$	9,954,434
5,428,295 5,428,295 5,272,459 5,272,459 5,116,623	546,427 546,427 661,350 661,350 646,408	\$ \$ \$ \$	9,954,434 10,382,107 9,807,345 10,217,912 9,530,393	\$	10,382,107 10,217,912	\$	9,954,434 9,807,345
5,428,295 5,428,295 5,272,459 5,272,459 5,116,623 5,116,623	546,427 546,427 661,350 661,350 646,408 646,408	\$ \$ \$ \$	9,954,434 10,382,107 9,807,345 10,217,912 9,530,393 9,923,853	\$	10,382,107 10,217,912	\$ \$	9,954,434 9,807,345 9,530,393
5,428,295 5,428,295 5,272,459 5,272,459 5,116,623 5,116,623 4,960,787	546,427 546,427 661,350 661,350 646,408 646,408 631,467	\$ \$ \$ \$	9,954,434 10,382,107 9,807,345 10,217,912 9,530,393 9,923,853 9,253,441	\$	10,382,107 10,217,912 9,923,853	\$ \$	9,954,434 9,807,345 9,530,393
5,428,295 5,428,295 5,272,459 5,272,459 5,116,623 5,116,623 4,960,787 4,960,787	546,427 546,427 661,350 661,350 646,408 631,467 631,467 616,526 616,526	s s s s s s s s s	9,954,434 10,382,107 9,807,345 10,217,912 9,530,393 9,923,853 9,253,441 9,629,795	\$	10,382,107 10,217,912 9,923,853	\$ \$ \$	9,954,434 9,807,345 9,530,393 9,253,441
5,428,295 5,428,295 5,272,459 5,272,459 5,116,623 5,116,623 4,960,787 4,960,787 4,804,950	546,427 546,427 661,350 661,350 646,408 631,467 631,467 616,526 616,526 601,584	s s s s s s s s s s	9,954,434 10,382,107 9,807,345 10,217,912 9,530,393 9,923,853 9,253,441 9,629,795 8,976,489 9,335,736 8,699,536	\$ \$ \$	10,382,107 10,217,912 9,923,853 9,629,795	\$ \$ \$	9,954,434 9,807,345 9,530,393 9,253,441
5,428,295 5,428,295 5,272,459 5,272,459 5,116,623 5,116,623 4,960,787 4,960,787 4,804,950 4,804,950	546,427 546,427 661,350 661,350 646,408 631,467 631,467 616,526 616,526	s s s s s s s s s	9,954,434 10,382,107 9,807,345 10,217,912 9,530,393 9,923,853 9,253,441 9,629,795 8,976,489 9,335,736	\$	10,382,107 10,217,912 9,923,853 9,629,795	\$ \$ \$ \$	9,954,434 9,807,345 9,530,393 9,253,441 8,976,489 8,699,536
5,428,295 5,428,295 5,272,459 5,272,459 5,116,623 5,116,623 4,960,787 4,960,787 4,804,950 4,804,950 4,649,114 4,649,114 4,493,278	546,427 546,427 661,350 661,350 646,408 631,467 631,467 616,526 611,526 601,584 586,643	s s s s s s	9,954,434 10,382,107 9,807,345 10,217,912 9,530,393 9,923,853 9,253,441 9,629,795 8,976,489 9,335,736 8,699,536 9,041,677 8,422,584	\$ \$ \$ \$	10,382,107 10,217,912 9,923,853 9,629,795 9,335,736 9,041,677	\$ \$ \$ \$	9,954,434 9,807,345 9,530,393 9,253,441 8,976,489
5,428,295 5,428,295 5,272,459 5,272,459 5,116,623 4,960,787 4,960,787 4,804,950 4,804,950 4,649,114 4,649,114	546,427 546,427 661,350 661,350 646,408 631,467 631,467 616,526 616,526 601,584	s s s s s s s s s s s s s s	9,954,434 10,382,107 9,807,345 10,217,912 9,530,393 9,923,853 9,253,441 9,629,795 8,976,489 9,335,736 8,699,536 9,041,677 8,422,584 8,747,619	\$ \$ \$	10,382,107 10,217,912 9,923,853 9,629,795 9,335,736	\$ \$ \$ \$	9,954,434 9,807,345 9,530,393 9,253,441 8,976,489 8,699,536 8,422,584
5,428,295 5,428,295 5,272,459 5,272,459 5,116,623 5,116,623 4,960,787 4,960,787 4,804,950 4,804,950 4,649,114 4,649,114 4,649,114 4,493,278 4,337,442	546,427 546,427 661,350 646,408 646,408 631,467 616,526 601,584 601,584 586,643 571,702	s s s s s s	9,954,434 10,382,107 9,807,345 10,217,912 9,530,393 9,923,853 9,253,441 9,629,795 8,976,489 9,335,736 8,699,536 9,041,677 8,422,584	\$ \$ \$ \$	10,382,107 10,217,912 9,923,853 9,629,795 9,335,736 9,041,677 8,747,619	\$ \$ \$ \$	9,954,434 9,807,345 9,530,393 9,253,441 8,976,489 8,699,536
5,428,295 5,428,295 5,272,459 5,272,459 5,116,623 5,116,623 4,960,787 4,960,787 4,960,787 4,804,950 4,649,114 4,649,114 4,493,278	546,427 546,427 661,350 661,350 646,408 631,467 631,467 616,526 616,526 601,584 601,584 586,643	s s s s s s s s s s s s s s	9,954,434 10,382,107 9,807,345 10,217,912 9,530,393 9,923,853 9,253,441 9,629,795 8,976,489 9,335,736 8,699,536 9,041,677 8,422,584 8,747,619	\$ \$ \$ \$	10,382,107 10,217,912 9,923,853 9,629,795 9,335,736 9,041,677	\$ \$ \$ \$ \$	9,954,434 9,807,345 9,530,393 9,253,441 8,976,489 8,699,536 8,422,584
5,428,295 5,428,295 5,272,459 5,272,459 5,116,623 5,116,623 4,960,787 4,860,787 4,804,950 4,804,950 4,649,114 4,649,114 4,493,278 4,327,442	546,427 546,427 661,350 646,408 646,408 631,467 616,526 601,584 601,584 586,643 571,702	s s s s s s s s s s s s s s	9,954,434 10,382,107 9,807,345 10,217,912 9,530,393 9,223,853 9,253,441 9,629,795 8,976,489 9,335,736 9,041,677 8,422,584 8,747,619 8,145,632	s s s s s	10,382,107 10,217,912 9,923,853 9,629,795 9,335,736 9,041,677 8,747,619	\$ \$ \$ \$	9,954,434 9,807,345 9,530,393 9,253,441 8,976,489 8,699,536 8,422,584
5,428,295 5,428,295 5,272,459 5,272,459 5,272,459 5,116,623 4,960,787 4,960,787 4,804,950 4,804,950 4,649,114 4,649,114 4,493,278 4,337,442 4,337,442	546,427 546,427 661,350 646,408 646,408 631,467 616,526 601,584 601,584 586,643 571,702	s s s s s s s s s s s s s s	9,954,434 10,382,107 9,807,345 10,217,912 9,530,393 9,223,853 9,253,441 9,629,795 8,976,489 9,335,736 9,041,677 8,422,584 8,747,619 8,145,632	\$ \$ \$ \$	10,382,107 10,217,912 9,923,853 9,629,795 9,335,736 9,041,677 8,747,619	\$ \$ \$ \$ \$	9,954,434 9,807,345 9,530,393 9,253,441 8,976,489 8,699,536 8,422,584

# **Delmarva Power & Light Company**

# Attachment 8 - Company Exhibit - Securitization Workpaper

Line #	101	Long Term Interest  Less LTD Interest on Securitization Bonds	-	
	112	Capitalization  Less LTD on Securitization Bonds	-	
		Calculation of the above Securitization Adjustments		

# Attachment 9 Rate Base Worksheet Delmarva Power & Light Company

	(Note H)	G	ross Plant In Service			Accumulated Depreciation		Accumulat	ted Amortization		Net Plant In Service	
Line No		Transmission (b) 19	General & Intangible (c) 23	Common (d) 24	Transmission (e) 30	General (f) 31	Common (g) 12	Intangible (h) 10	Common (i) 11	Transmission (j)	General & Intangible (k)	Common (I)
		207.58.g minus 207.57.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note F)	207.99.g minus 207.98.g for end of year, records for other months	page 356 for end of year,		219.28.c for end of year,	Electric Only, Form No 1, page 356 for end of year, records for other months	200.21c for end of year,	Electric Only, Form No 1, page 356 for end of year, records for other months	1 (b) Col (c)	Col. (c) - Col. (f) - Col. (h)	C-1 (A) C-1 (-) C-1 (A)
1	December Prior Year	(Note F) 1.836.499.158	of year, records for other months 332,287,847	149,777,045			63,394,086	19.081.655	20,160,103	ol. (b) - Col. (e) 1,382,714,084		Col. (d) - Col. (g) - Col. (l) 66,222,856
2	January	1,840,921,406	346,478,004	149,777,045			63,394,086	21,072,291	20,160,103	1,383,037,400		66,222,856
3	February	1,843,101,967	349,624,683	149,777,045		82,739,460	63,394,086	23,214,760	20,160,103	1,381,312,764		66,222,856
4	March	1,854,041,366	352,467,215	149,777,045		83,951,914	63,394,086	25,389,384	20,160,103	1,388,393,319		66,222,856
5	April	1,876,567,317	355,365,597	149,777,045	469,006,618	85,195,125	63,394,086	27,583,203	20,160,103	1,407,560,699	242,587,269	66,222,856
6	May	1,885,252,747	356,542,412	149,777,045	472,606,174	86,443,412	63,394,086	29,793,777	20,160,103	1,412,646,573	240,305,222	66,222,856
7	June	1,895,259,481	358,042,983	149,777,045	476,596,271	87,689,134	63,394,086	32,017,949	20,160,103	1,418,663,209	238,335,901	66,222,856
8	July	1,899,504,956	359,037,072	149,777,045	480,721,706	88,934,465	63,394,086	34,252,328	20,160,103	1,418,783,250	235,850,279	66,222,856
9	August	1,903,530,100	359,696,763	149,777,045	484,529,152	90,185,267	63,394,086	36,292,526	20,160,103	1,419,000,949	233,218,970	66,222,856
	September	1,909,006,680	363,846,369	149,777,045		91,438,948	63,394,086	38,243,553	20,160,103	1,420,440,709		66,222,856
	October	1,915,083,578	368,229,282	149,777,045			63,394,086	40,260,606	20,160,103	1,422,513,427		66,222,856
	November	1,917,993,322	369,033,094	149,777,045			63,394,086	42,317,433	20,160,103	1,421,245,340		66,222,856
13	December	1,969,382,647	371,818,566	149,777,045			63,394,086	44,358,446	20,160,103	1,483,207,120		66,222,856
	Average of the 13 Monthly Balances (Attachment 9A	1,888,164,979	357,113,068	149,777,045	475,894,299	87,744,317	63,394,086	31,836,762	20,160,103	1,412,270,680	237,531,989	66,222,856
	Less Merger Cost to Achieve (Attachment 10)		-			-						
16	Average of the 13 Monthly Balances Less Merger Cost to Achieve	1,888,164,979	357,113,068	149,777,045	475,894,299	87,744,317	63,394,086	31,836,762	20,160,103	1,412,270,680	237,531,989	66,222,856

### Adjustments to Rate Base

								Unamortized Regulatory	Unamortized Abandoned	Account No. 282 Accumulated Deferred Income	Accumulated Deferred Income	Account No. 190 Accumulated Deferred	Account No. 255 Accumulated Deferred
Line ?	No	Month	CWIP	PHFU		Undistributed		Asset	Plant	Taxes (Note D)	Taxes (Note D)	Income Taxes (Note D)	Investment Credit
		(a)	CWIP in Rate Base	Held for Future Use	Materials & Supplies		Prepayments		45			4.	
			(b)	(c)	(d)	(e) 47	(f)	(g)	(h)	(i)	(i)	(k)	(1)
	Attachment H-3D, Line No:		43a	28	227. 8. c + 227.5.c (see At		45		43b				
						f (227.16.c * Labor Ratio) for							
				214 for end of year, records for		end of year, records for other							
			(Note C)	other months	months	months	(Notes G)	(Notes A)	(Notes B & E)	Attachment 1	Attachment 1	Attachment 1	Attachment 1
17	December Prior Year		(Total C)	-	6,639,384		19,694,841	(11016371)	(Holes D & L)	Attuciment 1	Attachment 1	Attuciment i	Tetalemiene I
	January			-	6,936,464		20,527,037						
	February			_	6,898,360		21,051,614						
20	March			-	6,979,783	3	19,456,243						
	April			-	6,968,522		19,032,967						
22	May			-	6,982,536		18,589,649						
	June			-	6,875,634		18,160,343						
	July			-	6,856,419		17,688,596						
	August				6,890,852		17,383,469						
26	September October			-	7,085,941 7,052,255		19,871,759 19,433,312						
	November			-	7,052,253		20,873,915						
	December				7,163,071		20,312,928						
	Average of the 13 Monthly Balance	es (except ADIT - see Attachment 1			6,958,682		19,390,513	_					
50	Accorded to the 15 Monthly Dalance	es (escept susta see studennient i			0,220,002	·	17,370,313						

- Notes:

  A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory asset authorized by FERC.

  B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.

  Includes only CWIP authorized by the Commission for inclusion in rate base; The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (iii) ad enconstration that APUDE is only applied to the CWIP Balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) abe will show that monthly debts and credits do not contain entries for APUDE for each CWIP project in rate base

  Will show that monthly debts and credits do not contain entries for APUDE for each CWIP project in rate base

  Will show that monthly debts and credits do not contain entries for APUDE for each CWIP project in rate base

  Will show that monthly debts and credits do not contain entries for APUDE for each CWIP project in rate base

  Will show that monthly debts and credits do not contain entries for APUDE for each CWIP project in rate base

  Will show that monthly debts and credits are computed using the average of the end of the year and the projection of the year balances

  Will show that monthly added to the contain a contain and the project show the standard provents for formula begins to be charge.

  From Attachment 5 for the end of year balance and records for other months

  Will be a standard provent for the end of year balance and records for other months

  Will be a standard provent for the end of year balance and records for other months

  Will be a standard provent for the end of year balance and records for other months

  Will be the transport of the end of year balance and records for other months

- H In the true-up calculation, actual monthly balance records are used

# Attachment 9A Rate Base Worksheet - Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations) Delmarva Power & Light Company

(Note A)		Gross Plant In Service				Asset Retire	ment Obligations		G	ross Plant in Service Less Projecte	d Asset Retirement Obligations	
Month	Total Plant in Service	Transmission	General & Intangible	Common	Total Plant in Service	Transmission	General & Intangible	Common	Total Plant in Service	Transmission	General & Intangible	Common
(a) ttachment H-3D, Line No	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i) 6	(k)	(1)	(m)
aciment 17-3D, Ellie 110												
					207.57.g. + 207.74.g. +							
					207.83.g. + 207.98.g.							
					Projected monthly balances that are the amounts expected	207 67 - Period d monthly						
	n207 104 g. Projected monthly balances	207.58.g. Projected monthly balances that are			to be included in 207.57.g. +	207.57.g. Projected monthly balances that are the amounts						
	that are the amounts expected to be	the amounts expected to be included in		Electric Only, Form No 1,	207.74.g. + 207.83.g. +	expected to be included in		Electric Only, Form No 1, pag	ge .			
		207.58.g for end of year and records for other 20						356 for end of year, records for				
ecember Prior Year	records for other months 4.921.279.757	months (Note F) ye 1.836.499.158	ear, records for other months 332.851.693	records for other months 149,777,045	records for other months 7.257.594	records for other months	records for other months 563,846	other months	Col. (b) - Col. (f) 4.914.022.163	Col. (c) - Col. (g) 1.836,499,158	Col. (d) - Col. (h) C 332,287,847	ol. (e) - Col. (i) 149,777,
uary	4,960,411,536	1,840,921,406	347,041,851	149,777,045	7,229,221		563,846	6	4,953,182,315	1,840,921,406	346,478,004	149,777,
bruary	4,977,046,723	1,843,101,967	350,188,529	149,777,045	7,227,965		563,846		4,969,818,758	1,843,101,967	349,624,683	149,777,
rch il	5,024,173,874 5,070,807,997	1,854,041,366 1.876,567,317	353,031,061 355,929,443	149,777,045 149,777,045	7,227,965 7,227,965		563,846 563,846		- 5,016,945,909 - 5,063,580,032	1,854,041,366 1,876,567,317	352,467,215 355,365,597	149,777, 149,777,
ı	5,070,807,997	1,876,367,317	355,929,443 357,106,258	149,777,045	7,227,965		563,846		- 5,063,580,032 - 5,087,181,730	1,876,367,317	356,542,412	149,777,
	5,142,561,009	1,895,259,481	358,606,829	149,777,045	7,227,965		563,846	6	5,135,333,044	1,895,259,481	358,042,983	149,777,
	5,169,404,531	1,899,504,956	359,600,918	149,777,045	7,227,965		563,846		5,162,176,566	1,899,504,956	359,037,072	149,777,
nber	5,188,650,619 5,226,912,541	1,903,530,100 1,909,006,680	360,260,609 364,410,215	149,777,045 149,777,045	7,227,965 7,227,965		563,846 563,846		- 5,181,422,654 5,219,684,576	1,903,530,100 1,909,006,680	359,696,763 363,846,369	149,777, 149,777.
ber	5,258,134,438	1,915,083,578	368,793,128	149,777,045	7,227,965		563.84		5,250,906,473	1,915,083,578	368,229,282	149,777,
ember	5,271,879,736	1,917,993,322	369,596,940	149,777,045	7,227,965		563,846		5,264,651,771	1,917,993,322	369,033,094	149,777,0
ember Average of the 13 Monthly Ba	5,386,003,398 alances 5,130,128,912	1,969,382,647 1.888,164,979	372,382,412 357,676,914	149,777,045 149,777,045	7,227,965 7,230,341		563,846 563,846		5,378,775,433 5,122,898,571	1,969,382,647 1,888,164,979	371,818,566 357,113,068	149,777, 149,777,
Average of the 13 Monthly Da	3,130,126,712	1,000,104,979	337,070,914	149,777,045	7,230,341	-	303,04		3,122,090,371	1,000,104,979	337,113,000	149,777,
		Accun	nulated Depreciation & Amorti	zation					Asset Retiren	nent Obligations		
Month	Total Plant in Service	Transmission	General Denr.	Intangible Amort.	Common Denr.	Common Amort.	Total Plant in Service	Transmission	General Denr.	Intangible Amort.	Common Denr.	Common Amort.
Month (a)	Total Plant in Service (b)	Transmission (c)	General Depr. (d)	Intangible Amort. (e)	Common Depr. (f)	Common Amort. (g)	Total Plant in Service (h)	Transmission (i)	General Depr. (j)	Intangible Amort. (k)	Common Depr. (I)	Common Amort. (m)
(a)												
(a)	<b>(b)</b>	(c)					(h) 219.29.c Projected monthly	(i) 219.25.c Projected monthly				
(a)	(b) 219.29.e Projected monthly balances that	(c) 219.25.c Projected monthly balances that are			(f)	(g)	(h) 219.29.c Projected monthly balances that are the amounts	(i) 219.25.c Projected monthly balances that are the amounts		(k)	(1)	(m)
(a)	(b) 219.29.c Projected monthly balances that are the amounts expected to be included in	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in	(d) .	(e)	(f) Electric Only, Form No 1,	(g)  Electric Only, Form No 1,	(h) 219.29.c Projected monthly balances that are the amounts expected to be included in	(i) 219.25.e Projected monthly balances that are the amounts expected to be included in	(j)	(k)	(l) Electric Only, Form No 1, page 356	(m) Electric Only, Form No 1, p.
(a)	(b)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months	(c) 219.25 c Projected monthly balances that are the amounts expected to be included in 219.25 c for end of year and records for other 2 months	(d) 19.28c for end of year, records or other months	(e) 200.21c for end of year, records for other months	(f)  Electric Only, Form No 1, page 356 for end of year, records for other months	(g)  Electric Only, Form No 1, page 356 for end of year, records for other month:	(h) 219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months	(i) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other month	(j) 219.28c for end of year, records for 2 other months	(k)	(1)	(m) Electric Only, Form No 1, p
(a) ment H-3D, Line No ber Prior Year	(b)  219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months  1,238.105.515	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 2 months for 453,785,074	19.28c for end of year, records or other months 80.813,901	(e) 200.21c for end of year, records for other months 19,081,655	Electric Only, Form No 1, page 356 for end of year, records for other months 63.394,086	(g)  Electric Only, Form No 1, page 356 for end of year, records for other month: 20,160,103	(h) 219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months 895,747	(i) 219.25.e Projected monthly balances that are the amounts expected to be included in 219.25.e for end of year and records for other monthe 7	219.28c for end of year, records for other months	(k) 00.21c for end of year, records for	(l)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, p 356 for end of year, records
(a) ument H-3D, Line No aber Prior Year y	(b)  219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months  1,238,105.515  1,223,920.480	(c) 219.25 c Projected monthly balances that are the amounts expected to be included in 219.25 c for end of year and records for other 2 months 453,785,07 f 457,884,006	(d) 19.28c for end of year, records or other months 80,813,901 81,645,205	200.21c for end of year, records for other months 19,081,655 21,072,291	Electric Only, Form No 1, page 356 for end of year, records for other months 63,394,086 63,394,086	(g)  Electric Only, Form No 1, page 356 for end of year, records for other month:  20,160,103 20,160,103	(h) 219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months 895,747 923,591	(i)  219.25.e Projected monthly balances that are the amounts expected to be included in 219.25.e for end of year and records for other months	(j) 219.28c for end of year, records for 2 other months 90,215 112,769	(k) 00.21c for end of year, records for	(l)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, p 356 for end of year, records
(a) hment H-3D, Line No mber Prior Year ury nary	(b)  219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months  1,238.105.515	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 2 months for 453,785,074	19.28c for end of year, records or other months 80.813,901	(e) 200.21c for end of year, records for other months 19,081,655	Electric Only, Form No 1, page 356 for end of year, records for other months 63.394,086	(g)  Electric Only, Form No 1, page 356 for end of year, records for other month: 20,160,103	(h) 219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months 895,747 922.591 978,552	(i) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	219.28c for end of year, records for other months	(k) 00.21c for end of year, records for	(l)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, p 356 for end of year, records
(a) hment H-3D, Line No nber Prior Year ry ary h	(b)  219,29.e Projected monthly balances that are the amounts expected to be included in 219,29.e for end of year and records for other months  1,232,90.0 (88) 1,232,90.0 (12,34,807,110 1,254,90.8)65 1,265,595,142	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 2 months 457,886.076 457,886.006 461,789.203 465,648,047 469.006,618	19.28e for end of year, records or other months 80.813,901 81.645,205 82,874,784 43,109,791 85,353,002	200.21c for end of year, records for other months 19,081,655 21,072,291 23,214,760 25,389,384 27,583,203	(f)  Electric Only, Form No 1, page 356 for end of year, records for other months of 63,394,086 63,394,086 63,394,086 63,394,086	(g)  Electric Only, Form No 1, page 356 for end of year, records for other month: 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103	(h) 219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months 895,744 922.591 975,555 1.034,776 1.034,776 1.034,776 1.034,776 1.034,776	(i) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	219.28c for end of year, records for 2 other month 90.215 112.769 135.23 157.877 157.877	(k) 00.21c for end of year, records for	(l)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, p 356 for end of year, records
(a) hment H-3D, Line No mber Prior Year ury h	(b)  219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months  1,238,105.515  1,222,920.480  1,243.807.110  1,254.920.856  1,265.595,142  1,276.266.241	(c) 219.25 c Projected monthly balances that are the amounts expected to be included in 219.25 c for end of year and records for other 2 months 453,785,07 f 457,884,006 461,789,203 465,648,047 469,006,818 472,006,174	19.28c for end of year, records or other months 80,813,901 81,645,205 82,874,784 84,109,791 85,353,002 86,601,289	200.21c for end of year, records for other months 19,081,655 21,072,291 23,214,760 23,389,384 27,583,203 29,793,777	(f)  Electric Only, Form No 1, page 356 for end of year, records for other month 63,394,086 63,394,086 63,394,086 63,394,086 63,394,086 63,394,086	(g)  Electric Only, Form No 1, page 356 for end of year, records for other month 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103	(h) 219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months 985,741 923,591 978,555 1.034,777	(i) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	219.28c for end of year, records for 2 other months 90.215 112,769 135.323 157.877 157.877	(k) 00.21c for end of year, records for	(l)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, p 356 for end of year, records
comber Prior Year any chi	(b)  219.29. e Projected monthly balances that are the amounts expected to be included in 219.29. for end of year and records for other months  1.232.990.488. [1.232.990.488]  1.243.897.110  1.254.930.565  1.265.595.142  1.276.266.241  1.287.339.671	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 2 months 457.886.078 457.886.006 461.789.203 465.648.047 469.006.618 472.606.174 476.569.271	19.28c for end of year, records or other months 80.813,901 81.645.205 82.874,784 84.109,791 85.353,002 86.601,289 87,847,011	200.21c for end of year, records for other month 19,081,655 21,072,291 23,214,760 25,389,384 27,583,203 29,793,777 32,017,949	(f)  Electric Only, Form No 1, page 356 for end of year, records for other month  63,394,086  63,394,086  63,394,086  63,394,086  63,394,086	(g)  Electric Only, Form No 1, page 356 for end of year, records for other month 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103	(h) 219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months 895,741 923.591 976.555 1,034.777 1,034.777 1,034.777	(i) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	219.28c for end of year, records for 2 other month 90.215 112.769 135.203 157.877 157.877 157.877 157.877	(k) 00.21c for end of year, records for	(l)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, p 356 for end of year, records
(a) tachment H-3D, Line No tachment H-3D, Line No tachment Frior Year tauary tach tari tari tari tari tari tari tari tari	(b)  219.29. c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months  1,238, 105, 515  1,232, 270, 480  1,243, 807, 110  1,267, 695, 142  1,277, 626, 241  1,287, 359, 671  1,298, 774, 892  1,310, 136, 777	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 2 months 453.785.0 76 457.884.003 469.003 469.003 472.906.174 476.596.271 480.721.706	(d) 19.28c for end of year, records or other months 80,813,901 81,645,205 92,378,784 91,85,355,100 86,601,239 87,547,011 89,092,342 90,431,144	(e) 200.21c for end of year, records for other month 19,081,655 21,072,291 22,214,704 27,883,203 29,793,777 32,017,949 34,252,328 36,292,526	(f)  Electric Only, Form No 1, page 356 for end of year, records for them month 63,394,036 63,394,036 63,394,036 63,394,036 63,394,036 63,394,036 63,394,036 63,394,036 63,394,036 63,394,036 63,394,036 63,394,036	(g)  Electric Only, Form No 1, page 356 for end of year, records for the month: 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103	(h) 219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months. 885,747. 1004,777. 1,004,777. 1,004,777. 1,004,777. 1,004,777.	219 25 e Projected monthly balances that are the amounts expected to be included in 219 25e for end of year and records for other month	(j) 219.28c for end of year, records for 2 other months 90,215 112.769 135,329 157,877 157,877 157,877 157,877	(k) 00.21c for end of year, records for	(l)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, p 356 for end of year, records
(a) chment H-3D, Line No cmber Prior Year sary many ch di li li sember wear and the sember was a	(b)  219.29 c Projected monthly balances that are the amounts expected to be included at 219.29 c for end of year and records for other months  1.288,105.515  1.232,290.480  1.245,807,110  1.254,920.856  1.265,505,142  1.276,266,241  1.286,774,892  1.310,156,777  1.321,655,327	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 2 months 457.884.006 461.789.203 465.649.047 469.006.618 472.006.174 440.727.706 444.529.152 485.656.971	(d) 19.28c for end of year, records or other months 80.813.901 81.464.205 82.874.784 84.109.791 85.55.002 86.601.209 87.947.244 90.343,144 91.596,825	(e) 200.21c for end of year, records for other months 19,081,655 21,072,291 23,214,760 25,389,384 27,583,203 29,793,777 32,017,949 34,252,328 36,292,526 38,243,553	(f)  Electris Only, Form No 1, page 356 for end of year, records for other mounts  63.394,086  63.394,086  63.394,086  63.394,086  63.394,086  63.394,086  63.394,086  63.394,086	(g)  Electric Only, Form No 1, page 356 for end of year, records for other montlu 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103	(h) 219.29.c Projected monthly balances that are the amounts balance that are the amounts 121.93.6 for each of year and records for other months 895.741 923.967 1.034.777 1.034	219.25 c Projected monthly balances that are the amounts expected to be included in 219.25 or or or of years and records for other months	(g) 219 28c for end of year, records for 2 other months 90.215 112,769 135,323 157,877 157,877 157,877 157,877 157,877	(k) 00.21c for end of year, records for	(l)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, p 356 for end of year, records
(a) chment H-3D, Line No cember Prior Year sury the de	(b)  219.29. c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months  1,238, 105, 515  1,232, 270, 480  1,243, 807, 110  1,267, 695, 142  1,276, 266, 241  1,287, 359, 671  1,298, 774, 892  1,310, 136, 777  1,321, 653, 327  1,333, 310, 7200	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 2 months 453.785.074 457.884.006 461.789.203 469.006.618 472.906.174 476.596.271 480.721.706 484.529.152 488.665.971 492.570.151	(d) 19.28: for end of year, records or other months 80,813,901 81,645,205 82,267,378 91 85,553,002 86,601,239 87,874,011 89,092,342 90,431,144 91,596,825 92,821,232	(e) 200.21c for end of year, records for other month 19,881,655 21,072,291 22,318,794 27,883,203 29,793,777 32,017,949 34,252,328 36,292,526 38,243,533 40,206,066	(f)  Electric Only, Form No 1, page 356 for end of year, records for the month:  63,394,086  63,394,086  63,394,086  63,394,086  63,394,086  63,394,086  63,394,086  63,394,086  63,394,086	(g)  Electric Only, Form No 1, page 356 for end of year, records for other months (20,160,103) 20,160,103 20,1	(h) 219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months 885,741 (20.23.5) (20.23	219 25 e Projected monthly balances that are the amounts expected to be included in 219 25e for end of year and records for other months	(j) 219.28c for end of year, records for 2 other months 90.215 112.766 135.327 157.877 157.877 157.877 157.877 157.877 157.877	(k) 00.21c for end of year, records for	(l)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, p 356 for end of year, records
(a) chment H-3D, Line No cimber Prior Year ary tuary th l	(b)  219.29 c Projected monthly balances that are the amounts expected to be included at 219.29 c for end of year and records for other months  1.288,105.515  1.232,290.480  1.245,807,110  1.254,920.856  1.265,505,142  1.276,266,241  1.286,774,892  1.310,156,777  1.321,655,327	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 2 months 457.884.006 461.789.203 465.649.047 469.006.618 472.006.174 440.727.706 444.529.152 485.656.971	(d) 19.28c for end of year, records or other months 80.813.901 81.464.205 82.874.784 84.109.791 85.55.002 86.601.209 87.947.244 90.343,144 91.596,825	(e) 200.21c for end of year, records for other months 19,081,655 21,072,291 23,214,760 25,389,384 27,583,203 29,793,777 32,017,949 34,252,328 36,292,526 38,243,553	(f)  Electris Only, Form No 1, page 356 for end of year, records for other mounts  63.394,086  63.394,086  63.394,086  63.394,086  63.394,086  63.394,086  63.394,086  63.394,086	(g)  Electric Only, Form No 1, page 356 for end of year, records for other montlu 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103	(h) 219.29.c Projected monthly balances that are the amounts expected to be included in 219.23.c and the amount exceeds for other months records for other months (23.59) (19.34) (19.	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other month.	(g) 219 28c for end of year, records for 2 other months 90.215 112,769 135,323 157,877 157,877 157,877 157,877 157,877	(k) 00.21c for end of year, records for	(l)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, 1 356 for end of year, records
(a) chment H-3D, Line No ember Prior Year sury many th	(b)  219.29. e Projected monthly balances that are the amounts expected to be included in 219.29.e for end of year and records for other months  1,238,105,115  1,232,920,480  1,245,200,356  1,265,295,142  1,296,774,999  1,310,156,777  1,321,655,327  1,333,107,200  1,344,914,198	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 2 months 453,785,074 457,884,006 461,789,203 465,684,047 469,006,873 475,687,71 476,587,71 480,721,706 484,520,152 488,565,971 492,570,151 492,770,151	(d) 19.28c for end of year, records or other months 80.813.901 81.645.205 82.874.784 84.109.791 85.353.002 86.601.289 87.874.701 80.902.344 91.596,825 92.851,232 94.106.418	(e)  200.21c for end of year, records for other month 21,072,291 22,214,760 25,389,384 27,583,203 29,793,777 32,017,549 34,252,323 40,260,606 42,317,433	(f)  Electric Only, Form No. 1, page 356 for end of year, records for end of year, records for the month. 63:394,086 63:396 63:396 63:396 63:396 63:396 63	(g)  Electric Only, Form No. 1, page 356 for end of year, records for other month 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103	(h) 219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months 885,747,855,777,1034,77	219.25 c Projected monthly balances that are the amounts expected to be included in 219.25 c for end of year and records for other months	(g) 219.28c for end of year, records for 2 other months 90.215 112,769 135,323 157,877 157,877 157,877 157,877 157,877 157,877 157,877	(k) 00.21c for end of year, records for	(l)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, 356 for end of year, record
(a) achment H-3D, Line No  ceember Prior Year uary vruary rch el	(b)  219.29. e Projected monthly balances that are the amounts expected to be included in 219.29.e for end of year and records for other months  1,238,105,115  1,232,920,480  1,245,200,356  1,265,295,142  1,296,774,999  1,310,156,777  1,321,655,327  1,333,107,200  1,344,914,198	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 2 months 453.785.074 457.884.006 461.789.204 469.006.618 472.906.174 476.596.271 480.721.706 484.529.152 488.656.971 492.770.151 492.770.151 492.770.151	(d) 19.28: for end of year, records or other months 80,813,901 81,645,205 82,2787,378 91,918 85,553,002 86,601,239 87,874,1011 88,902,342 90,431,44 91,508,825 92,831,232 94,106,418 95,558,260 87,891,785	(e) 200.21c for end of year, records for other month 19,081,655 21,072,291 22,5490,344 27,548,203 29,793,777 32,017,949 34,252,328 36,292,526 38,243,553 40,260,606 42,317,433 44,3158,446 31,836,762	(f)  Electric Only, Form No 1, page 356 for end of year, records for the month:  63,394,086 63,394,086 63,394,086 63,394,086 63,394,086 63,394,086 63,394,086 63,394,086 63,394,086 63,394,086	(g)  Electric Only, Form No 1, page 356 for end of year, records for other month: 20,160,103 20,160	(h) 219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months 885,747,855,777,1034,77	219.25 c Projected monthly balances that are the amounts expected to be included in 219.25 c for end of year and records for other months	(g) 219.28c for end of year, records for cother months 99,215 112,769 135,323 157,877 157 157 157 157 157 157 157 157 157 1	(k) 00.21c for end of year, records for	(l)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, 1 356 for end of year, records
chment H-3D, Line No  ember Prior Year ary rusary tch if if if igust cember average of the 13 Monthly Ba	(b)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months  1.238, 105.515  1.232, 29.04.80  1.245, 203.88, 105.215  1.276, 266, 241  1.276, 266, 241  1.286, 73.379  1.296, 77.4899  1.301, 16.777  1.321, 653, 337  1.334, 914, 198  1.340, 742, 031	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 2 months 453,785,074 457,884,006 461,789,203 465,684,18 472,696,174 475,696,271 480,721,706 484,529,152 488,565,971 492,770,151 492,770,151 492,770,151 492,770,151 492,770,151 492,770,151 492,770,151 492,770,151 492,770,151 492,770,151	(d)  19.28: for end of year, records or other months  80.813,901  81.645,205  82.287,944  91.985,553,002  86.601,239  87.847,011  89.092,342  90.43,144  91.596,825  92.851,232  94.106,418  95.358,260  87.891,785	(e) 200.21c for end of year, records for other month 19,081,655 21,072,291 22,214,704 27,883,203 27,983,277 32,017,949 34,252,328 36,292,526 38,243,553 40,260,606 42,317,433 44,358,446 31,836,762 cted Asset Retirement Obli	(f)  Electric Only, Form No 1, page 356 for end of year, records for the menth: 63.394,086 63.394,086 63.394,086 63.394,086 63.394,086 63.394,086 63.394,086 63.394,086 63.394,086	(g)  Electric Only, Form No 1, page 356 for end of year, records for the months (20,160,103) 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103 20,160,103	(h) 219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months 885,747,855,777,1034,77	219.25 c Projected monthly balances that are the amounts expected to be included in 219.25 c for end of year and records for other months	(g) 219.28c for end of year, records for cother months 99,215 112,769 135,323 157,877 157 157 157 157 157 157 157 157 157 1	(k) 00.21c for end of year, records for	(l)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, p 356 for end of year, records
tachment H-3D, Line No  seember Prior Year many bruary meth wirl ay no no y y y y y y y y y y y y y y y y	(b)  219.29 c Projected monthly balances that are the amounts expected to be included in 219.59 c for end of year and records for other months  1232,900.488 of 1232,900.488 of 1234,807.110 1234,903.856 1245,903.856 1265,951,142 1276,266,241 1287,762,660,241 1287,539,671 1298,774,809 1348,914,198 1340,742,031 1340,742,031 1340,742,031 1340,742,031	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 2 formed with the control of the con	(d) 19.28c for end of year, records or other months 80.81.900 81.645.205 82.874.784 84.109.791 85.355.002 86.601.289 87.874.701 98.902.324 91.956,825 92.851.222 94.106.418 95.358.200 87.881.7855 ion & Amortization Less Proje General Depreciation	(e)  200.21c for end of year, records for other months 21,072,291 23,214,760 25,389,384 27,583,203 29,793,777 32,017,349 34,253,238 340,260,606 42,317,433 44,358,446 31,836,446 31,836,446 31,836,446 31,836,446 31,836,446	(f)  Electric Only, Form No 1, page 356 for end of year, records for the month:  63,394,086 63,394,086 63,394,086 63,394,086 63,394,086 63,394,086 63,394,086 63,394,086 63,394,086 63,394,086	(g)  Electric Only, Form No. 1, page 356 for end of year, records for the page 32, 160, 160, 160, 160, 160, 160, 160, 160	(h) 219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months 885,747,855,777,1034,77	219.25 c Projected monthly balances that are the amounts expected to be included in 219.25 c for end of year and records for other months	(g) 219.28c for end of year, records for cother months 99,215 112,769 135,323 157,877 157 157 157 157 157 157 157 157 157 1	(k) 00.21c for end of year, records for	(l)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, p 356 for end of year, records
ember Prior Year aray runary ch ii ii gast tember Average of the 13 Monthly Be  Month (a)	(b)  219,29.e Projected monthly balances that are the amounts expected to be included in 219,29.e for end of year and records for other months  129,29.e for end of year and records for 1,229,200,480,1434,807,110  124,49.03,656  1265,595,142  1276,266,241  1287,539,671  1298,774,892  1,310,136,777  1,321,653,337  1,34,974,493,433  1,349,74,433  1,359,741  1,359,741  1,371,653,371  1,381,653,371	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 2 months 457,884.006 457,884.006 457,884.006 457,884.006 457,884.006 457,680.271 469,006,618 472,006,174 476,596.271 480,721,706 484,222,152 488,656,971 489,763,082 486,175,527 475,894.299  Projected Accumulated Depreciat  Transmission (c) 30	(d)  19.2% for end of year, records or other months  80.813.901  81.645.205  82.874.784  84.109.791  85.535.3002  86.601.289  87.847.011  89.092.342  90.434,144  91.996.822  94.441  95.535.200  87.847.811  50.6418  67.851.7855  General Depreciation Less Proje  General Depreciation (d)  31	(e)  200.21c for end of year, records for other month post of the	(f)  Electric Only, Form No 1, page 356 for end of year, records for them months of the second of year, records for them months of the second of year, of the second of year, of the second of the sec	(g)  Electric Only, Form No 1, page 356 for end of year, records for other month. The control of year and year	(h) 219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months 885,747,855,777,1034,77	219.25 c Projected monthly balances that are the amounts expected to be included in 219.25 c for end of year and records for other months	(g) 219.28c for end of year, records for cother months 99,215 112,769 135,323 157,877 157 157 157 157 157 157 157 157 157 1	(k) 00.21c for end of year, records for	(l)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, p 356 for end of year, records
cember Prior Year uarry uarry tch ii y y y y x Average of the 13 Monthly B:  Month (a)	(b)  219.29 x Projected monthly balances that are the amounts expected to be included in 2 19.20 x Ge and of year and records for other months  1223,900, x Ge and of year and records for 1223,900,000 in 1243,807,110 in 1254,900,805 in 1263,807,110 in 1254,900,805 in 1265,905,142 in 1267,906,905 in 1267,906,905 in 1267,906,905 in 1268,905,133,107,100,100,100 in 1249,141,198 in 1240,742,031 in 1240,742,031 in 1240,742,031 in 1240,742,031 in 1288,331,188  Total Plant in Service (b)  Col. (b) - Col. (h)	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for othe 2 months 457.884.006 461.788.203 465.683.047 469.006.618 472.006.174 469.006.618 472.006.174 469.205.124 465.201.52 486.569.217 482.570.151 482.570.151 482.570.151 486.175.527 475.894.299 Frojected Accumulated Depreciat Transmission (c) 20 Col. (c) - Col. (i) 0 Col. (c) - Col. (ii) 0 Col. (c) - Col. (iii) 1.00 Col. (c	(d)  19.28c for end of year, records or other months  80.813,901  81.645,205  82.874,784  84.109,791  85.355,002  86.601,209  80,902,342  90,343,144  91,596,825  92,851,232  94,106,418  95.358,200  General Depreciation (d)  Glot Col. (i)	(e)  200.21c for end of year, records for other months 21,072,291 23,214,760 23,389,384 27,583,203 20,793,777 34,253,320 36,292,526 38,243,553 40,260,606 42,317,433 44,358,446 33,1836,762 cted Asset Retirement Obil Intangible Amortization 03 Col. (c) Col. (k)	(f)  Electris Only, Form No 1, page 356 for end of year, records for other month. records for other month. 63:394-086 63:	(g)  Electric Only, Form No. 1, page 356 for end of year, records for other month records for other month 20,160,103 20,1	(h) 219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months 885,747,855,777,1034,77	219.25 c Projected monthly balances that are the amounts expected to be included in 219.25 c for end of year and records for other months	(g) 219.28c for end of year, records for cother months 99,215 112,769 135,323 157,877 157 157 157 157 157 157 157 157 157 1	(k) 00.21c for end of year, records for	(l)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, p 356 for end of year, records
achment H-3D, Line No  cember Prior Year uarry return return y c c c c d d d d d d d d d d d d d d d	(b)  219,29.e Projected monthly balances that are the amounts expected to be included in 219,29.e for end of year and records for other months  129,29.e for end of year and records for 1,229,200,480,1434,807,110  124,49.03,656  1265,595,142  1276,266,241  1287,539,671  1298,774,892  1,310,136,777  1,321,653,337  1,34,974,493,433  1,349,74,433  1,359,741  1,359,741  1,371,653,371  1,381,653,371	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 2 months 457,884.006 457,884.006 457,884.006 457,884.006 457,884.006 457,680.271 469,006,618 472,006,174 476,596.271 480,721,706 484,222,152 488,656,971 489,763,082 486,175,527 475,894.299  Projected Accumulated Depreciat  Transmission (c) 30	(d)  19.2% for end of year, records or other months  80.813.901  81.645.205  82.874.784  84.109.791  85.535.3002  86.601.289  87.847.011  89.092.342  90.434,144  91.996.822  94.441  95.535.200  87.847.811  50.6418  67.851.7855  General Depreciation Less Proje  General Depreciation (d)  31	(e)  200.21c for end of year, records for other month post of the	(f)  Electric Only, Form No 1, page 356 for end of year, records for them months of the second of year, records for them months of the second of year, of the second of year, of the second of the sec	(g)  Electric Only, Form No 1, page 356 for end of year, records for other month. The control of year and year	(h) 219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months of the condition	219.25 c Projected monthly balances that are the amounts expected to be included in 219.25 c for end of year and records for other months	(g) 219.28c for end of year, records for cother months 99,215 112,769 135,323 157,877 157 157 157 157 157 157 157 157 157 1	(k) 00.21c for end of year, records for	(l)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, p 356 for end of year, records
(a) chment H-3D, Line No  comber Prior Year any any the state of the s	(b)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months  129.29.c for end of year and records for 1.222.900.488 [1.232.900.488 [1.232.900.488 [1.232.900.488 [1.232.900.488 [1.232.900.488 [1.232.900.488 [1.232.900.488 [1.232.900.488 [1.232.900.488 [1.232.900.488 [1.232.900.488 [1.232.900.488 [1.231.900.488 [1	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 2 months  457.886.078 457.886.078 457.886.078 457.886.078 457.886.078 457.886.078 457.886.078 457.886.078 457.886.078 457.886.078 457.886.078 457.886.078 457.886.078 457.886.078 457.886.078 457.886.078 457.886.078 457.886.078 457.886.078 457.886.008 457.8	19.28c for end of year, records or other months 80.813,901 81.645,205 81.645,205 82.874,784 84.109,791 85.555,002 86.601,228 87.8747,911 88,902,342 90.343,144 91.596,825 92.881,232 94.106,418 95.558,200 87.391,785 100 & Amortization Less Proje General Depreciation (d) 1 1 01. (d) - Col. (d) - Col	(e)  200.21c for end of year, records for other month, records for other month (e) 21,072.291 23,214,760 25,389,384 27,883,203 29,793,777 32,017,949 34,252,328 36,292,526 38,243,553 40,200,606 42,217,433 44,358,446 31,356,762 cted Asset Retirement Only (e) 22 cted Asset Retirement Only (e) 32 Col. (e) - Col. (k) 19,081,655 21,072,291 23,214,760	(f)  Electric Only, Form No 1, page 356 for end of year, records for other month of 3394,036 (6.3394,0	(g)  Electric Only, Form No 1, page 356 for end of year, records for other month 20,160,103 and 20,160,103 200	(h) 219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months of the condition	219.25 c Projected monthly balances that are the amounts expected to be included in 219.25 c for end of year and records for other months	(g) 219.28c for end of year, records for cother months 99,215 112,769 135,323 157,877 157 157 157 157 157 157 157 157 157 1	(k) 00.21c for end of year, records for	(l)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, p 356 for end of year, records
(a) chment H-3D, Line No comber Prior Year ary vary the l l ast comber der comber Average of the 13 Monthly Ba  Month (a) chment H-3D, Line No comber Prior Year ary ary ch	(b)  219.29 c Projected monthly balances that are the amounts expected to be included in 219.39 c for end of year and records for other months  (123.90 c for end of year and records for 1.224,920.856 1.228,920.856 1.228,920.856 1.228,920.856 1.228,920.856 1.228,920.856 1.228,920.856 1.228,920.856 1.228,920.856 1.228,920.856 1.228,920.856 1.228,833.188 1.340,742.031 1.340,742.031 1.340,742.031 1.340,742.031 1.288,331,188  Total Plant in Service (b)  Col. (b) - Col. (h) 1.237,209,768 1.237	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 2 femouths 457.88.5 074 femouths 457.88.4 006 461.789.203 465.648.047 469.006.618 472.006.174 469.006.618 472.006.174 476.599.271 480.723, 723 488.656.271 492.570.151 492.770.154 492.	19.28c for end of year, records or other months  80.813,901  81.645,205  82.874,784  84.109,791  85.353,002  86.601,289  87.8747,011  89.092,344  91.996,825  92.851,232  94.106,418  95.358,200  87.891,795  General Depreciation (d)  101. (d) - Col. (j)  80.723,686  80.723,686  80.723,686  80.723,686  80.723,686	(e)  200.21c for end of year, records for other months 21,072,291 23,214,760 25,389,384 27,583,203 29,793,777 32,017,349 34,252,323 40,260,606 42,317,433 44,358,446 31,836,762 cted Asset Retirement Obli Intangible Amortization (e) 27,081,655 21,072,291 22,14,760 25,389,384	Electric Only, Form No 1, page 356 for end of year, records for the order of year, records for the order of year, records for an of year, and of year, and of year, and of 3394,086 63,394,080 63,394,080 63,394,080 63,394,080 63,394,080 63,394,080 63,394,080 63,394,080 63,394,	Electric Only, Form No. 1, page 356 for end of year, records for the page 356 for end of year, records for the page 35, 20,160,103	(h) 219.29 c. Projected monthly balances that are the amounts expected to be included in 219.29 c. for each of year expected to be included in 219.29 c. for each of year more expected to be included in 219.29 c. for each of year expected years and years are expected to include a 10.34 years and years are expected in 10.34	219.25 c Projected monthly balances that are the amounts expected to be included in 219.25 c for end of year and records for other months	(g) 219.28c for end of year, records for cother months 99,215 112,769 135,323 157,877 157 157 157 157 157 157 157 157 157 1	(k) 00.21c for end of year, records for	(l)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, p 356 for end of year, records
(a) thment H-3D, Line No  Imber Prior Year any any the thick the state of the st	(b)  219.29 e Projected monthly balances that are the amounts expected to be included in 219.29 e for end of year and records for other months  1.238,105.515  1.238,205.515  1.238,205.516  1.245.4920,856  1.245.4920,856  1.245.4920,856  1.245.4920,856  1.245.4920,856  1.245.4920,856  1.245.4920,856  1.245.4920,856  1.245.4920,856  1.245.4920,856  1.245.4920,856  1.245.2920,768  1.255.850,125  1.255.850,125  1.255.850,125  1.255.850,125  1.255.850,125  1.255.850,125  1.255.850,125	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 2 months  457.88.0 708 457	(d)  19.28c for end of year, records or other months  80.813,901  81.645,205  82.874,784  84.109,791  85.353,000  87.587,911  89.02,342  90.343,144  91.996,825  92.851,232  94.106,418  95.358,200  General Depreciation (d)  31  ol. (d) - Col. (j)  80.723,865  81.353,455  83.351,914  83.195,125	(e)  200.21c for end of year, records for other months 1,081,655 21,072,291 23,214,760 23,389,384 27,383,207 32,017,949 34,252,328 36,292,526 38,244,553 40,260,666 42,317,433 44,558,446 31,366,762 21,072,291 22,017,291 22,1972,291 23,1972,291 23,1972,291 23,1972,291 23,1972,291 23,1972,291 23,1972,291 23,1972,291 23,189,384	(f)  Electric Only, Form No 1, page 356 for end of year, records for other month of 3.394,086 6.339	(g)  Electric Only, Form No 1, page 356 for end of year, records for other months of the control	(h) 219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months. 219.29.c for end of year and records for other months. 219.29.c for end of year and 100.21.71.00.21.77.10.34.77.	219.25 c Projected monthly balances that are the amounts expected to be included in 219.25 c for end of year and records for other months	(g) 219.28c for end of year, records for cother months 99,215 112,769 135,323 157,877 157 157 157 157 157 157 157 157 157 1	(k) 00.21c for end of year, records for	(l)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, p 356 for end of year, records
(a) thment H-3D, Line No  Imber Prior Year any any the thick the state of the st	(b)  219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months.  1.288,105.515 1.232,290.488 1.243,807,110 1.254,920.856 1.265,951,42 1.276,266,241 1.276,266,241 1.276,266,241 1.289,774.892 1.310,136,777 1.321,655,327 1.333,107,200 1.344,914,198 1.240,724,921 1.280,353,31,188  Total Hant in Service (b) 9  Col. (b) - Col. (h) 1.237,209,768 1.231,886,685 1.231,886,685 1.275,231,471 1.286,334,900	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 2 months  457.884.006 461.789.203 465.648.047 469.006.618 472.006.174 480.727.1706 484.529.152 488.656.971 482.570.151 486.779.922 487.894.299  Projected Accumulated Deprectat  Transmission (c) 30  Col. (c) - Col. (i) 453.785.074 457.884.006 461.789.203 465.648.047 475.884.006 461.789.203 465.648.047 465.648.047 465.66.047 475.666.174 475.662.71	(d)  19.28c for end of year, records or other months  80.813,901  81.645,205  82.874,784  84.109,791  85.535,000  86.601,001  80.902,014  90.148,144  91.906,825  92.851,232  94.106,418  95.538,200  General Depreciation  (d) Col. (j)  80.723,845  81.532,435  82.739,400  83.552,435  82.739,400  83.552,435  82.739,400  83.552,435  82.739,400  83.552,435  82.739,400  83.552,435  84.6443,412  87.689,134	(e)  200.21c for end of year, records for other months 1,078,214,760 23,380,384 27,583,203 20,707,779 34,725,328 36,292,526 38,243,553 40,260,606 42,317,433 44,558,446 31,358,762 20,200 20,200,200 20,200,200 20,200,20	Electris Only, Form No 1, page 356 for end of year, records for other month records for other month of 3,394,086 63,394,0	(g)  Elactris Only, Form No. 1, page 356 for end of year, records for other month; records for other month; and the page 350 for end of year, records for other month; and the page 350 for end of 20,160,103 20,	(h) 219.29.c Projected monthly balances that are the amounts balances that are the amounts of the control of th	219.25 c Projected monthly balances that are the amounts expected to be included in 219.25 c for end of year and records for other months	(g) 219.28c for end of year, records for cother months 99,215 112,769 135,323 157,877 157 157 157 157 157 157 157 157 157 1	(k) 00.21c for end of year, records for	(l)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, 1, 356 for end of year, record:
(a) thment H-3D, Line No timber Prior Year ary tary tary tary tary tary tary tar	(b)  219.29. e Projected monthly balances that are the amounts expected to be included in 219.29. e for end of year and records for other months  129.29. e for end of year and records for 1225.90.05.81  1225.90.05.80  1244.807.110  1254.90.05.65  1265.95.142  1276.266.241  1287.35.96.71  1298.774.892  1310.165.3277  1331.07.203  1340.742.031  1340.742.031  1288.331.188  Total Plant in Service  (b)  9  Col. (b) - Col. (h)  1,237.209.768  1,231.996.889  1,242.83.575  1,253.886.602.71  1,257.209.760  1,257.209.760  1,257.209.760  1,257.209.760  1,257.209.760  1,257.209.760  1,257.209.7740.122	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 2 months  457,884.006 457,8	(d)  19.2% for end of year, records or other months  80.813.901  81.645.205  82.874.784  84.109,791  85.535.202  86.601.289  87.874.7011  89.072.342  90.434,144  91.996.222  94.64.18  95.535.200  87.891.785  General Depreciation  (d)  31  ol. (d) - Col. (j)  80.723.886  81.523.435  82.739.400  83.951.913  83.951.913  83.951.913  83.951.913	(e)  200.21c for end of year, records for other month post of the month of the post of the	(f)  Electric Only, Form No 1, page 356 for end of year, records for them month, records for them month, of the state of year, records for them month, of the state of the sta	(g)  Electric Only, Form No 1, page 35 6 for end of year, records for other month. The control of year and year.	(h) 219.29.c Projected monthly balances that are the amounts balances that are the amounts of the control of th	219.25 c Projected monthly balances that are the amounts expected to be included in 219.25 c for end of year and records for other months	(g) 219.28c for end of year, records for cother months 99,215 112,769 135,323 157,877 157 157 157 157 157 157 157 157 157 1	(k) 00.21c for end of year, records for	(l)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, 1, 356 for end of year, record:
(a) chment H-3D, Line No cmber Prior Year any usary the li l ast ember eber ember Average of the 13 Monthly B:  Month (a) chment H-3D, Line No ember Frior Year any usary the li l	(b)  219.29 x Projected monthly balances that are the amounts expected to be included in 219.29 x Gerond of year and records for other months  1219.29 x Gerond of year and records for other months  1222,720,480 1,128,105.515  1223,720,505 1,128,105.515  1225,4920,555  1236,595,142  1276,266,311  1281,316,553,27  1233,107,200  1344,914,198  1240,724,231  1251,966,889  1242,828,557  1251,886,085  1242,828,557  1253,886,085  1246,560,372  1257,700,725  1257,886,085  1261,560,372  1277,201,215  1297,740,122  1297,740,122  1297,740,122	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 2.19.25.c for end of year and records for other 2 months 457.884.006 461.789.203 465.648.047 469.006.618 472.006.174 470.277.006.618 472.006.174 472.006.174 472.006.174 472.006.174 480.277.176 480.679.174 480.270.151 480.679.174 492.670.151 492.670.151 492.670.151 492.670.151 492.770.150 492.770.150 492.770.150 492.770.150 492.770.150 492.770.150 492.770.150 492.770.151 492.770.171 492.006.618 492.770.171 492.770.171 492.771.771 4	(d)  19.28c for end of year, records or other months  80.813,901  81.645,205  82.874,784  84.107,791  85.535,002  86.601,209  80,902,342  90,343,144  91,596,825  92,851,232  94,106,418  95.538,200  General Depreciation (d)  61  61,010  87.723,686  62,812  63,435  63,435  82,739,460  83,951,914  85,195,125  88,954,465  98,185,265	(e)  200.21c for end of year, records for other months 21,072,291 23,214,760 25,380,384 27,583,203 29,793,777 34,523,328 34,026,060 42,317,433 44,358,446 31,836,762 cted Asset Retirement Obii Intangible Amortization (o) 21,000,000 21,000,000,000 23,380,384 27,583,203 20,701,701 31,71,733 31,71,71,733 31,71,71,733 31,71,71,733 31,71,71,71,71,71,71,71,71,71,71,71,71,71	Electris Only, Form No 1, page 356 for end of year, records for other month. records for other month. 63:394,086 63:394,0	Electric Only, Form No. 1, page 356 for end of year, records for other month 20,160,103	(h) 219.29 c Projected monthly balances that are the amounts be received in a 1925 of the included in 1925 of the included	219.25 c Projected monthly balances that are the amounts expected to be included in 219.25 c for end of year and records for other months	(g) 219.28c for end of year, records for cother months 99,215 112,769 135,323 157,877 157 157 157 157 157 157 157 157 157 1	(k) 00.21c for end of year, records for	(l)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, 1 356 for end of year, records
achment H-3D, Line No  cember Prior Year usury rusury rech ril y y e y y y sust tember cember Average of the 13 Monthly Ba  Month (a) achment H-3D, Line No cember Prior Year usury rusury rech di g g g g g g g g g g g g g g g g g g	(b)  219.29. e Projected monthly balances that are the amounts expected to be included in 219.29. e for end of year and records for other months  129.29. e for end of year and records for 1.229.29.0, 889. [1.23, 805.15]  1.232.90.0, 889. [1.24, 807.110]  1.254, 90.05.65  1.265, 595.142  1.276, 266.241  1.287, 359.671  1.298, 774.892  1.310, 165, 3277  1.331, 307.200  1.340, 742.031  1.340, 742.031  1.340, 742.031  1.340, 742.031  1.340, 742.031  1.340, 742.031  1.340, 742.031  1.351, 889. (889. 1)  1.251, 889. (889. 1)	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 2 months  457,884.006 457,884.006 457,884.006 457,884.006 457,869.271 469.006,618 472,006,174 476,596.271 480,721,706 484,529,152 485,656,971 480,721,706 481,755,277 475,894.299  Projected Accumulated Depreciat  Transmission (c) 30 Col. (c) - Col. (i) 457,884,006 461,789,203 465,648,047 477,894,036 465,648,047 476,596,271 480,721,706 484,529,152 488,565,971 480,721,706 484,529,152	(d) 19.2% for end of year, records or other months 80.813.901 81.645.205 82.874.784 84.109,791 85.555.202 86.601.289 87.8747.011 88.902.342 90.434,144 91.996.222 94.64.18 95.555.200 87.881.785 100.6 Ameritzation Less Proje General Depreciation (d) 31 ol. (d) - Col. (j) 80.723.886 81.522.435 82.739.400 83.951.913 83.951.913 84.951.952 85.7881.913 85.7881.913 85.7881.913 85.7881.913 85.7881.913 85.7881.913 85.7881.913 85.7881.913	(e) 200.21c for end of year, records for other month post of the p	Electric Only, Form No 1, page 356 for end of year, records for them months of the second of year, records for them months of the second of year, of the second of year, of the second of year, of the second of the	(g)  Electric Only, Form No 1, page 35 6 for end of year, records for other month. The control of year, records for other month. The control of year, 20, 160, 103 20, 160, 10	(h) 219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for ead of year and records for other monostration of the second for the second for other monostration of the second for other monostration of the second for other monostration of the second for	219.25 c Projected monthly balances that are the amounts expected to be included in 219.25 c for end of year and records for other months	(g) 219.28c for end of year, records for cother months 99,215 112,769 135,323 157,877 157 157 157 157 157 157 157 157 157 1	(k) 00.21c for end of year, records for	(l)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, p 356 for end of year, records
comber Prior Year and year year and year.	(b)  219.29.e Projected monthly balances that are the amounts expected to be included in 219.29.e for end of year and records for other months  129.29.e for end of year and records for 1.232.900.488 [1.238,105.515]  1.232.900.488 [1.238,105.515]  1.234.900.555  1.265.953.142  1.276.266.241  1.287.374.952  1.310.136.777  1.321.655.327  1.331.07.200  1.344.914.198  Total Plant in Service (b)  9  Col. (b) - Col. (h)  1.237.209.768  1.231.996.889  1.242.828.575  1.253.886.085  1.266.500.372  1.277.231.471  1.286.324.900  1.296.740.000.575  1.230.760.000.575  1.230.760.000.575  1.230.760.000.575  1.230.760.000.575  1.230.760.000.575  1.230.760.000.575  1.230.760.000.575  1.230.760.000.575  1.230.760.000.575	(c)  219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 2 months  457.886.076 457.	(d)  19.28c for end of year, records or other months  80.813,901  81.645,205  82.874,784  84.109,792  85.204  85.204,209  85.804,209  85.804,209  85.804,209  85.804,209  92.851,232  94.106,418  95.538,208  100.401,209  General Depreciation (d)  31  ol. (d) -Col. (g)  80.723,866  81.552,435  81.552,435  83.951,912  86.443,141  88.994,405  90.183,209  91.815,209  91	(e)  200.21c for end of year, records for other months 1,078,1655 21,072,291 22,144,760 22,389,384 23,201,7,93 34,252,328 36,292,526 38,244,553 40,260,666 42,217,433 44,586,446 31,366,762 21 20,10,20,20,20,20,20,20,20,20,20,20,20,20,20	Electric Only, Form No 1, page 356 for end of year, records for other months of 339,0386 (as 339	Common Amortization (g)  Col. (g) - Col. (m)	(h) 219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for ead of year and records for other months of the second	219.25 c Projected monthly balances that are the amounts expected to be included in 219.25 c for end of year and records for other months	(g) 219.28c for end of year, records for cother months 99,215 112,769 135,323 157,877 157 157 157 157 157 157 157 157 157 1	(k) 00.21c for end of year, records for	(l)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, p 356 for end of year, records
cember Prior Year array ventry ch il if if in	(b)  219 29 c Projected monthly balances that are the amounts expected to be included in 2193 c, for end of year and records for other months  123,930,76 c and of year and records for 1,225,930,85 (1,248,807,110 1,254,930,85 (1,265,95),142 1,276,266,341 1,287,539,671 1,298,778,492 1,233,107,266,251,133,107,266,251,133,107,266,251,133,107,266,251,133,107,266,251,133,107,267,133,107,267,133,107,267,133,107,267,133,107,267,133,107,267,133,107,267,133,107,267,133,107,267,133,107,267,133,107,267,133,107,267,133,107,267,133,134,134,137,137,133,137,27,27,27,27,27,27,27,27,27,27,27,27,27	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for othe 2 months 457.884.006 461.789.203 465.648.047 469.006.618 472.006.174 476.599.216 488.569.216 486.569.216 486.569.216 486.569.216 486.569.216 486.569.216 486.569.216 486.75.257 475.804.599 576.568 486.75.257 475.804.599 576.568 486.75.257 475.804.599 576.568 486.75.257 475.804.599 576.568 486.75.854.599 576.568 486.75.854.599 576.568 486.75.854.599 576.568 486.75.854.599 576.568 486.75.854.599 576.568 486.75.854.599 576.568 576.5	(d) 19.28c for end of year, records or other months 80.813,901 81.645,205 82.874,784 84.109,791 85.535,202 90.343,144 91.596,825 92.851,232 94.106,418 95.538,200 87.891,785 ion. & Amortization Less Proje General Depreciation (d) 31.01.(d) - Col. (f) 80.723,866 83.951,914 85.195,125 86.443,412 87.683,135 87.7883,136 91.483,988 92.693,355	(e) 200.21c for end of year, records for other months 21,072,291 23,214,760 25,389,384 27,583,203 29,793,777 32,017,9493 40,226,060 42,317,433 44,358,446 31,836,762 cted Asset Retirement Oblit Intangible Amortization (e) 25,389,384 27,583,203 20,793,777 23,217,793 24,217,217 24,217,217 25,217,217 25,217,217 25,217,217 25,217,217 25,217,217 25,217,217 25,217,217 25,217,217 25,217,217 25,217,217 25,217 2	Electric Only, Form No. 1, page 356 for end of year, records for end of year, records for end of year, records for other month. 63:394,086 63:3	(g)  Electric Only, Form No. 1, page 256 for end of year, records for end of year, records for end of year, 20,160,103 20	(h) 219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for each of year manufactured in 219.29 c for each of year manufactured in 223.59 for each of year manufactured in 223.59 for each of year manufactured in 203.77 for 1.034.77 for 1.	219.25 c Projected monthly balances that are the amounts expected to be included in 219.25 c for end of year and records for other months	(g) 219.28c for end of year, records for cother months 99,215 112,769 135,323 157,877 157 157 157 157 157 157 157 157 157 1	(k) 00.21c for end of year, records for	(l)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, ps 356 for end of year, records

 $<sup>\</sup>begin{array}{c} Note \\ A & \text{ In the true-up calculation, actual monthly balance records are used.} \end{array}$ 

**Delmarva Power & Light Company** Attachment 10 - Merger Costs (c) (d) (...) (x) O&M Cost To Achieve FERC Account Allocation to Trans 100.00% 1,753 A&G 13,146 13.33% 1,753 Total 13,146 FERC Account Allocation to Trans 13.33% 13.33% Intangible Plant 11 Total Capital Cost To Achieve included in the General and Intangible Plant Intangible General Gross Plant Total #DIV/0! #DIV/0! #DIV/0! December Prior Year #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! September October November #DIV/0! #DIV/0! Accumulated Depreciation December Prior Year 26 27 28 29 30 31 32 33 34 35 January February March April May June July August September 36 37 38 October November December Average **Potomac Electric Power Company** Attachment 10 - Merger Costs Total #DIV/0! #DIV/0! #DIV/0! Net Plant = Gross Plant Minus Accumulated Depreciation from above Intangible General #DIV/0! #DIV/0! #DIV/0! #DIV/0! 40 41 42 43 44 45 46 47 48 49 50 51 52 53 January February #DIV/0! #DIV/0! March April May June July #DIV/0! August September October November #DIV/0! #DIV/0! #DIV/0! Average Depreciation (Monthly Change of Accumulated Depreciation from above)
January
February Intangible Total 54 55 56 57 58 59 60 61 62 63 64 March April May June July August September October November 65 66 Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February 68 69 70 71 72 73 74 75 76 77 78 79 February March April May June July August September October

November Average

# **Delmarva Power & Light Company**

Attachment 11A - O&M Workpaper

(a) 321.83.b to 321.112.b (b)

(c)

			Total	Non-Recoverable	Dire	ectly Assigned
1	Operation, Supervision & Engineering	560.0	\$ 5,489,118		\$	5,489,118
2	Load Dispatch-Reliability	561.1	-		\$	-
3	Load Dispatch-Monitor & Oper Tran Sys	561.2	874,662		\$	874,662
4	Load Dispatch-Trans Svc & Scheduling	561.3	-		\$	-
5	Scheduling, Sys Control & Dispatch Svc	561.4	744		\$	744
6	Reliability Planning & Standards Devel	561.5	2,183		\$	2,183
7	Transmission Service Studies	561.6	-		\$	-
8	Generation Interconnection Studies	561.7	-		\$	-
9	Reliability Planning & Standard Devel	561.8	(1,011)		\$	(1,011)
10	Station Expenses	562.0	-		\$	-
11	Overhead Line Expenses	563.0	-		\$	-
12	Underground Line Expenses	564.0	-		\$	-
13	Transmission of Electricity by Others	565.0	-		\$	-
14	Miscellaneous Transmission Expenses	566.0	4,502,226		\$	4,502,226
15	Rents	567.0	-		\$	-
16	Maintenance, Supervision & Engineering	568.0	15,013		\$	15,013
17	Maintenance of Structures	569.0	1,181,712		\$	1,181,712
18	Maintenance of Computer Hardware	569.1	-		\$	-
19	Maintenance of Computer Software	569.2	-		\$	-
20	Maintenance of Communication Equipment	569.3	-		\$	-
21	Maintenance of Misc Regional Transmission Plant	569.4	-		\$	-
22	Maintenance of Station Equipment	570.0	8,085,250		\$	8,085,250
23	Maintenance of Overhead Lines	571.0	5,972,981		\$	5,972,981
24	Maintenance of Underground Lines	572.0	5,804		\$	5,804
25	Maintenance of Misc Transmission Plant	573.0	388,344		\$	388,344
26	Transmission Expenses - Total (Sum of lines 1-25)		\$ 26,517,026	\$ -	\$	26,517,026

Transmission O&M Total 26,517,026

## **Delmarva Power & Light Company**

Attachment 11B - A&G Workpaper

				(a)		<b>(b)</b>	(c)	(d)	(e)
			32	3.181.b to 323.196.b					
				Total	S	S&W Allocation	Net Plant Allocation	Non-Recoverable	Directly Assigned
1	Administrative and General Salaries	920.0	\$	3,295,611	\$	3,295,611			\$ -
2	Office Supplies and Expenses	921.0	\$	5,587,918		5,587,918			-
3	Administrative Expenses Transferred-Credit	922.0	\$	-		-			-
4	Outside Service Employed	923.0	\$	68,823,428		66,235,416		2,588,012	-
5	Property Insurance	924.0	\$	770,910			770,910		-
6	Injuries and Damages	925.0	\$	568,813		568,813			-
7	Employee Pensions and Benefits	926.0	\$	6,511,199		6,511,199			-
8	Franchise Requirements	927.0	\$	-		-			-
9	Regulatory Commission Expenses	928.0	\$	2,471,744		-		2,135,176	336,568
10	Duplicate Charges-Credit	929.0	\$	-		-			-
11	General Advertising Expenses	930.1	\$	708,019				708,019	-
12	Miscellaneous General Expenses	930.2	\$	7,163,038		619,221		6,543,817	-
13	Rents	931.0	\$	-		-			-
14	Maintenance of General Plant	935	\$	256,217	\$	256,217			\$ -
15	Administrative & General - Total (Sum of lines 1-14)		\$	96,156,897	\$	83,074,395	\$ 770,910	\$ 11,975,024	\$ 336,568
16				Allocation Factor		13.33%	37.54%	0.00%	100.00%
17				Transmission A&G 1		11,076,855	289,397	-	336,568
18								Total <sup>2</sup>	\$11,702,820

<sup>&</sup>lt;sup>1</sup> Multiply total amounts on line 15, columns (b)-(e) by allocation factors on line 16.

<sup>&</sup>lt;sup>2</sup> Sum of line 17, columns (b), (c), (d), (e).

### Delmarva Power & Light Company Attachment 12 - Depreciation Rates

(B)	(C)
per Plant Type	Applied Depreciation Rate
Electric Transmission Land and Land Rights	1.54%
Structures and Improvements	2.00%
Station Equipment	2.10%
Towers and Fixtures	2.27%
Poles and Fixtures	3.68%
Overhead Conductors and Devices	2.60%
Underground Conduit	2.50%
Underground Conductors and Devices	2.50%
Roads and Trails	2.00%
	Electric Transmission Land and Land Rights Structures and Improvements Station Equipment Towers and Fixtures Poles and Fixtures Overhead Conductors and Devices Underground Conduit Underground Conductors and Devices

	Electric General	
390 DE	Structures and Improvements	1.01%
390 MD	Structures and Improvements	3.48%
391.0 DE	Structures and Improvements	5.65%
391.3 DE 391.1 MD	Structures and Improvements Structures and Improvements	21.49% 6.67%
391.3 MD	Structures and Improvements	10.00%
392	Transportation Equipment	10.0070
392.2 DE	Transportation Equipment	8.40%
392.2 MD	Transportation Equipment	6.33%
393 DE	Stores Equipment	19.74%
393 MD 394 DE	Stores Equipment Tools, Shop, Garage Equipment	6.32%
394 MD	Tools, Shop, Garage Equipment	6.67%
395 DE	Laboratory Equipment	15.46%
397 DE	Communication Equipment	4.13%
397.1 DE	Communication Equipment	6.89%
397.3 DE 397 MD	Communication Equipment Communication Equipment	6.98% 3.09%
397.1 MD	Communication Equipment	6.90%
397.3 MD	Communication Equipment	6.67%
398 DE	Miscellaneous Equipment	5.74%
398 MD	Miscellaneous Equipment	6.67%
	Electric Intangible	
302	Franchises and Consents	
303 303.1	Miscellaneous Intangible Plant 2-year plant	50.00%
303.2	3-year plant	33.33%
303.3	4-year plant	25.00%
303.4	5-year plant	20.00%
303.5	7-year plant	14.29%
303.6	10-year plant	10.00%
303.7 303.8	12-year plant 15-year plant	8.33% 6.67%
000.0	To-your plant	
	Common General	
390.3	Structures and Improvements	0.80%
390.3a	Structures and Improvements	0.73%
390.3b	Structures and Improvements	-0.09%
391.1	Structures and Improvements	5.38%
391.2	Structures and Improvements	
391.3	Structures and Improvements	36.45%
392	Transportation Equipment	0.070/
393	Stores Equipment	6.27%
394	Tools, Shop, Garage Equipment	6.56%
395	Laboratory Equipment	
396 397.1	Power Operated Equipment	4.75%
397.1 397.1a	Communication Equipment	
	Communication Equipment	6.63%
397.3	Communication Equipment	0.09%
398	Miscellaneous Equipment	5.22%

398.1a	Miscellaneous Equipment	5.74%
	Common Intangible	
302	Franchises and Consents	
303	Miscellaneous Intangible Plant	
303.1	2-year plant	50.00%
303.2	3-year plant	33.33%
303.3	4-year plant	25.00%
303.4	5-year plant	20.00%
303.5	7-year plant	14.29%
303.6	10-year plant	10.00%
303.7	12-year plant	8.33%
303.8	15-year plant	6.67%

Note: Depreciation and amortization rates as approved by FERC in Docket #

# DPL Jun22May23 Attachment H-1A True-Up 2021

### ATTACHMENT H-3D

Del	marva Power & Light Company				1_	
For	mula Rate Appendix A		Notes	FERC Form 1 Page # or Instruction		2021 True-Up
Sha	ded cells are input cells					-
Alloc	Wages & Salary Allocation Factor					
1	Transmission Wages Expense			p354.21b	\$	5,316,060
2	Total Wages Expense Less A&G Wages Expense			p354.28b p354.27b	\$	42,719,718 2,850,235
4	Total			(Line 2 - 3)		39,869,483
5	Wages & Salary Allocator			(Line 1 / 4)		13.3337%
6	Plant Allocation Factors Electric Plant in Service		(Note B)	p207.104g (See Attachment 9A, line 14, column j) Attachment 10, line 80, column b	\$	4,802,667,115
6a 7 8	Less Merger Costs to Achieve Common Plant In Service - Electric Total Plant In Service			(Line 24 - 24a) (Line 6 - 6a +7)	•	319,765 150,533,508 4,952,880,858
9	Accumulated Depreciation (Total Electric Plant)			p219.29c (See Attachment 9A, line 42, column b)	\$	1,175,183,016
9a 10	Less Merger Costs to Achieve Accumulated Intangible Amortization		(Note A)	Attachment 10, line 39, column b p200.21c (See Attachment 9, line 14, column h)	\$	37,345 17,399,022
10a 11	Less Merger Costs to Achieve Accumulated Common Amortization - Electric		(Note A)	Attachment 9, line 15, column h p356 (See Attachment 9, line 14, column i)	\$	178,159 22,861,940
11a 12	Less Merger Costs to Achieve Accumulated Common Plant Depreciation - Electric		(Note A)	Attachment 9, line 15, column i p356 (See Attachment 9, line 14, column g)		0 62,190,444
12a 13	Less Merger Costs to Achieve Total Accumulated Depreciation			Attachment 9, line 15, column g (Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)		1,277,418,919
14	Net Plant			(Line 8 - 13)		3,675,461,939
15	Transmission Gross Plant			(Line 29 - Line 28)		1,875,978,624
16	Gross Plant Allocator			(Line 15 / 8)		37.8765%
17 18	Transmission Net Plant Net Plant Allocator			(Line 39 - Line 28) (Line 17 / 14)		1,414,757,509 38.4920%
Plant	Calculations					
	Plant In Service					
19 19a	Transmission Plant In Service Less Merger Costs to Achieve		(Note B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b	\$	1,814,349,073 0
20 21	This Line Intentionally Left Blank This Line Intentionally Left Blank					
22	Total Transmission Plant In Service			(Line 19 -19a)		1,814,349,073
23 23a	General & Intangible Less Merger Costs to Achieve			p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c		311,996,681 319,765
24 24a	Common Plant (Electric Only) Less Merger Costs to Achieve		(Notes A & B)	p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d		150,533,508 0 462,210,423
25 26 27	Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission			(Line 23 -23a + 24 - 24a) (Line 5) (Line 25 * 26)		13.33366% 61,629,551
28	Plant Held for Future Use (Including Land)		(Note C)	p214 (See Attachment 9, line 30, column c)		01,029,331
29	TOTAL Plant In Service		(100 0)	(Line 22 + 27 + 28)		1,875,978,624
	Accumulated Depreciation					
30	Transmission Accumulated Depreciation		(Note B)	p219.25.c (See Attachment 9, line 14, column e)		437,233,275
30a 30b	Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs t	o Achieve		Attachment 9, line 15, column e (Line 30 - 30a)	_	437,233,275
31	Accumulated General Depreciation			p219.28.c (See attachment 9, line 14, column f)		77,668,533
31a 32	Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Common Amortization - Electric			Attachment 9, line 15, column f (Line 10 - 10a)		37,345 17,220,863 22,861,940
33 34 35	Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation			(Line 11 - 11a) (Line 12 - 12a) (Line 31 - 31a + 32 + 33 + 34)		62,190,444 179,904,436
36 37	Wage & Salary Allocation Factor General & Common Allocated to Transmission			(Line 5) (Line 35 * 36)		13.33366% 23,987,840
38	TOTAL Accumulated Depreciation			(Line 30b + 37)		461,221,115
39	TOTAL Net Property, Plant & Equipment			(Line 29 - 38)		1,414,757,509
Adjus	tment To Rate Base					
	Accumulated Deferred Income Taxes (ADIT)					
40a 40b	Account No. 190 (ADIT) Account No. 281 (ADIT - Accel. Amort)	True-up Adjustment True-up Adjustment	(Note V) (Note V)	Attachment 1A - ADIT Summary, Line 23 Attachment 1A - ADIT Summary, Line 46		9,814,664 0
40c 40d	Account No. 282 (ADIT - Other Property) Account No. 283 (ADIT - Other)	True-up Adjustment True-up Adjustment	(Note V) (Note V)	Attachment 1A - ADIT Summary, Line 69 Attachment 1A - ADIT Summary, Line 92		-285,355,050 -7,230,346
40e 40f	Account No. 255 (Accum. Deferred Investment Tax Credits) Accumulated Deferred Income Taxes Allocated To Transmiss	True-up Adjustment sion	(Note U)	Attachment 1A - ADIT Summary, Line 115 (Line 40a + 40b + 40c + 40d + 40e)	_	-533,445 -283,304,178
	Unamortized Deficient / (Excess) ADIT					
41a 41b	Unamortized Deficient / (Excess) ADIT - Federal Unamortized Deficient / (Excess) ADIT - State	Projected Activity Projected Activity	(Note W) (Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 73 Attachment 1D - ADIT Rate Base Adjustment, Line 146		-74,534,604 0
42 43	Unamortized Deficient / (Excess) ADIT Allocated to Transmis  Adjusted Accumulated Deferred Income Taxes Allocated To 7			(Line 41a + 41b) (Line 40f + 42)		-74,534,604 -357.838.782
43a	Transmission Related CWIP (Current Year 12 Month weighted aver		(Note B)	p216.43.b (See Attachment 9, line 30, column b)		-007,000,702
43b	Unamortized Abandoned Transmission Plant	,	, ,	Attachment 9, line 30, column h		0
	Transmission O&M Reserves					
44	Total Balance Transmission Related Account Reserves		Enter Negative	Attachment 5		-4,571,603
45	Prepayments Prepayments		(Note A)	Attachment 9, line 30, column f		19,390,513
46	Total Prepayments Allocated to Transmissior			(Line 45)		19,390,513
	Materials and Supplies					
47 48	Undistributed Stores Exp Wage & Salary Allocation Factor		(Note A)	p227.6c & 16.c (See Attachment 9, line 30, column e) (Line 5)		0 13.33%
49 50	Total Transmission Allocatec Transmission Materials & Supplies		(Note AA)	(Line 47 * 48) p227.8c + p227.5c (See Attachment 9, line 30, column d)		6,958,682
51	Total Materials & Supplies Allocated to Transmission			(Line 49 + 50)		6,958,682
52	Cash Working Capital Operation & Maintenance Expense			(Line 85)		38,227,187
53 54	1/8th Rule Total Cash Working Capital Allocated to Transmission			x 1/8 (Line 52 * 53)		12.5% 4,778,398

55 56	Outstanding Network Credits		(Note N)	From PJM	0
57	Less Accumulated Depreciation Associated with Facilities with Out Net Outstanding Credits	standing Network Credits	(Note N)	From PJM (Line 55 - 56)	<u></u>
58	TOTAL Adjustment to Rate Base			(Line 43 + 43a + 43b + 44 + 46 + 51 + 54 - 57)	-331,282,791
59	Rate Base			(Line 39 + 58)	1,083,474,718
O&M					
	Transmission O&M				
60	Transmission O&M			Attachment 11A, line 27, column c Attachment 5	26,517,02
61 62	Less extraordinary property loss Plus amortized extraordinary property loss			Attachment 5	
63 63a	Less Account 565 Less Merger Costs to Achieve			p321.96.b Attachment 10, line 1, column x	
64 65	Plus Schedule 12 Charges billed to Transmission Owner and book Plus Transmission Lease Payments	ked to Account 565	(Note O) (Note A)	PJM Data p200.3.c	
66	Transmission O&M			(Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)	26,517,026
67	Allocated General & Common Expenses Common Plant O&M		(Note A)	p356	
68	Total A&G			Attachment 11B, line 15, column a	96,156,897
68a 68b	For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve		(Note S)	Attachment 5 Attachment 10, line 2, column b	-1,390,420 13,146
68c 69	Less Other Less Property Insurance Account 924			Attachment 5 p323.185b	2,659,979 770,910
70 71	Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1		(Note E)	p323.189b p323.191b	2,471,744 708,019
72 73	Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues		(Note D)	p335.b p352-353	6,230,884 227,820
74 75	General & Common Expenses		(14010-2)	(Lines 67 + 68) - Sum (68b to 73) (Line 5)	83,074,395 13.3337%
76	Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission			(Line 74 * 75)	11,076,855
	Directly Assigned A&G				
77 78	Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1		(Note G) (Note K)	p323.189b p323.191b	336,568
79	Subtotal - Transmission Related			(Line 77 + 78)	336,568
80 81	Property Insurance Account 924 General Advertising Exp Account 930.1		(Note F)	p323.185b p323.191b	770,910
82 83	Total Net Plant Allocation Factor		(/	(Line 80 + 81)	770,910 38.49%
84	A&G Directly Assigned to Transmission			(Line 18) (Line 82 * 83)	296,738
85	Total Transmission O&M			(Line 66 + 76 + 79 + 84)	38,227,187
Depre	ciation & Amortization Expense				
86	Depreciation Expense Transmission Depreciation Expense			P336.7b&c (See Attachment 5)	48,335,374
86a	Amortization of Abandoned Transmission Plant			Attachment 5	(
87 87a	General Depreciation Less Merger Costs to Achieve			p336.10b&c (See Attachment 5) Attachment 10, line 8, column b	12,160,511 11,612
88 88a	Intangible Amortization Less Merger Costs to Achieve		(Note A)	p336.1d&e (See Attachment 5) Attachment 10, line 9, column b	6,250,197 46,723
89 90	Total Wage & Salary Allocation Factor			(Line 87 - 87a + 88 - 88a) (Line 5)	18,352,372 13.3337%
91	General Depreciation Allocated to Transmissior			(Line 89 * 90)	2,447,042
				· · · · · · · · · · · · · · · · · · ·	2,447,042
92	Common Depreciation - Electric Only		(Note A)	p336.11.b (See Attachment 5)	4,686,415
93 94	Common Amortization - Electric Only Total		(Note A) (Note A)	p336.11.b (See Attachment 5) p356 or p336.11d (See Attachment 5) (Line 92 + 93)	4,686,415 8,216,595 12,903,010
93	Common Amortization - Electric Only			p336.11.b (See Attachment 5) p356 or p336.11d (See Attachment 5)	4,686,415 8,216,595 12,903,010 13.3337%
93 94 95 96	Common Amortization - Electric Only Total Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmissior			p336.11.b (See Attachment 5) p356 or p336.11d (See Attachment 5) (Line 92 + 93) (Line 5) (Line 94 * 95)	4,686,415 8,216,595 12,903,010 13,3337% 1,720,443
93 94 95	Common Amortization - Electric Only Total Wage & Salary Allocation Factor			p336.11.b (See Attachment 5) p356 or p336.11d (See Attachment 5) (Line 92 + 93) (Line 5)	4,686,415 8,216,595 12,903,010 13,3337% 1,720,443
93 94 95 96	Common Amortization - Electric Only Total Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmissior			p336.11.b (See Attachment 5) p356 or p336.11d (See Attachment 5) (Line 92 + 93) (Line 5) (Line 94 * 95)	4,686,415 8,216,595 12,903,010 13,3337% 1,720,443
93 94 95 96	Common Amortization - Electric Only Total Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmission  Total Transmission Depreciation & Amortizatior			p336.11.b (See Attachment 5) p356 or p336.11d (See Attachment 5) (Line 92 + 93) (Line 5) (Line 94 * 95)	4,686,415 8,216,595 12,903,010 13,3337% 1,720,443
93 94 95 96 97	Common Amortization - Electric Only Total Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmission  Total Transmission Depreciation & Amortizatior  Other than Income			p336.11.b (See Attachment 5) p356 or p336.11d (See Attachment 5) (Line 92 + 93) (Line 5) (Line 94 + 95) (Line 86 + 91 + 96)	4,686,415 8,216,595 12,903,010 13,3337% 1,720,443 52,502,855
93 94 95 96 97 <b>Taxes</b>	Common Amortization - Electric Only Total Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmission  Total Transmission Depreciation & Amortizatior  Other than Income  Taxes Other than Income			p336.11.b (See Attachment 5) p356 or p336.11d (See Attachment 5) (Line 92 + 93) (Line 5) (Line 94 + 95) (Line 86 + 91 + 96)	4,686,415 8,216,595 12,903,010 13,3337% 1,720,443 52,502,855
93 94 95 96 97 Paxes 98 99	Common Amortization - Electric Only Total Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmission  Total Transmission Depreciation & Amortizatior  Other than Income  Taxes Other than Income  Total Taxes Other than Income			p.336.11.b (See Attachment 5) p.356 or p.336.11d (See Attachment 5) (Line 92 + 93) (Line 93 + 95) (Line 94 + 95) (Line 86 + 91 + 96)  Attachment 2 (Line 98)	4,686,415 8,216,592 12,03,016 13,3337% 1,720,443 52,502,859 12,679,654
93 94 95 96 97 <b>axes</b> 98 99	Common Amortization - Electric Only Total Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmission  Total Transmission Depreciation & Amortizatior  Other than Income  Taxes Other than Income  Total Taxes Other than Income  Long Term Interest Long Term Interest Less LTD Interest on Securitization Bonds			p.336.11.b (See Attachment 5) p.356 or p.336.11d (See Attachment 5) (Line 92 + 93) (Line 92 + 95) (Line 94 + 95) (Line 86 + 91 + 96)  Attachment 2 (Line 98)	4,686,415 8,216,592 12,003,016 13,3337% 1,720,443 52,502,859 12,679,654 12,679,654
93 94 95 96 97 <b>axes</b> 98 99	Common Amortization - Electric Only Total Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmission  Total Transmission Depreciation & Amortizatior  Other than Income Taxes Other than Income Total Taxes Other than Income  Total Taxes Other than Income  Total Taxes Other than Income  Total Taxes Other than Income  Total Taxes Other than Income  Total Taxes Other than Income		(Note A)	p.336.11.b (See Attachment 5) p.356 or p.336.11d (See Attachment 5) (Line 92 + 93) (Line 5) (Line 94 + 95)  (Line 86 + 91 + 96)  Attachment 2 (Line 98)	4,686,415 8,216,592 12,003,016 13,3337% 1,720,443 52,502,859 12,679,654 12,679,654
93 94 95 96 97 Faxes 98 99 100 101 102	Common Amortization - Electric Only Total Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmission  Total Transmission Depreciation & Amortizatior  Other than Income  Taxes Other than Income  Total Taxes Other than Income  Long Term Interest Long Term Interest Less LTD Interest on Securitization Bonds		(Note A)	p.336.11.b (See Attachment 5) p.356 or p.336.11d (See Attachment 5) (Line 92 + 93) (Line 92 + 95) (Line 94 + 95) (Line 86 + 91 + 96)  Attachment 2 (Line 98)	4,686,415 8,216,592 12,003,016 13,3337% 1,720,443 52,502,859 12,679,654 12,679,654
93 94 95 96 97 Faxes 98 99 100 101 102 103	Common Amortization - Electric Only Total Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmissior  Total Transmission Depreciation & Amortizatior  Other than Income Taxes Other than Income Total Taxes Other than Income  Total Taxes Other than Income  / Capitalization Calculations Long Term Interest Long Term Interest Long Term Interest Preferred Dividends  Preferred Dividends  Common Stock		(Note A)	p.336.11.b (See Attachment 5) p.356 or p.336.11d (See Attachment 5) (Line 92 + 93) (Line 94 * 95) (Line 86 + 91 + 96)  Attachment 2 (Line 98)  p.117.62c through 67c Attachment 8 **Cline 100 - line 101)** p.118.29c	4,686,415 8,216,592 12,903,010 13,3337% 1,720,443 52,502,856 12,679,654 12,679,654 \$ 63,495,883 6 63,495,883
93 94 95 96 97 [axes] 98 99 Return 100 101 102 103	Common Amortization - Electric Only Total Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmission  Total Transmission Depreciation & Amortizatior  Other than Income  Taxes Other than Income  Total Taxes Other than Income		(Note P) enter positive	p.336.11.b (See Attachment 5) p.356 or p.336.11d (See Attachment 5) (Line 92 + 93) (Line 94 * 95) (Line 86 + 91 + 96)  Attachment 2 (Line 98)  p.117.62c through 67c Attachment 8 r(Line 100 - line 101)* p.118.29c p.112.16c (Line 114)	4,686,415 8,216,592 12,903,010 13,3337% 1,720,443 52,502,856 12,679,654 12,679,654 (63,495,883 (74,495,883) (75,495,883) (76,495,883) (76,495,883) (76,495,883) (76,495,883) (76,495,883) (76,495,883) (76,495,883) (76,495,883) (76,495,883)
93 94 95 96 97 <b>axes</b> 98 99 100 101 102 103 104 105 106a	Common Amortization - Electric Only Total Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmissior  Total Transmission Depreciation & Amortizatior  Other than Income  Taxes Other than Income  Total Taxes Other than Income		(Note A)  (Note P)  enter positive  enter negative enter negative enter negative	p.336.11.b (See Attachment 5) p.356 or p.336.11.d (See Attachment 5) (Line 92 + 93) (Line 94 * 95) (Line 86 + 91 + 96)  Attachment 2 (Line 98)  p.117.62c through 67c Attachment 8 r(Line 100 - line 101)* p.118.29c p.112.16c (Line 114) p.112.12c p.112.15c	4,686,415 8,216,592 12,903,016 13,3337% 1,720,443 52,502,856 12,679,654 12,679,654 12,679,654 53,495,883 63,495,883
93 94 95 96 97 <b>axes</b> 98 99 100 101 102 103 104 105 106a	Common Amortization - Electric Only Total Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmissior  Total Transmission Depreciation & Amortizatior  Other than Income  Taxes Other than Income  Total Taxes Other than Income		(Note A)  (Note P)  enter positive  enter negative enter negative	p.336.11.b (See Attachment 5) p.356 or p.336.11d (See Attachment 5) (Line 94.39) (Line 94.95) (Line 94.95) (Line 86 + 91 + 96)  Attachment 2 (Line 98)  p.117.62c through 67c Attachment 8 "(Line 100 - line 101)" p.118.29c  p.112.16c (Line 114) p.112.12c	4,686,415 8,216,592 12,903,016 13,3337% 1,720,443 52,502,856 12,679,654 12,679,654 12,679,654 53,495,883 63,495,883
93 94 95 96 97 <b>axes</b> 98 99 <b>Return</b> 100 101 102 103 104 105 106	Common Amortization - Electric Only Total Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmission  Total Transmission Depreciation & Amortization  Other than Income  Taxes Other than Income  Total Taxes Other than Income		(Note A)  (Note P)  enter positive  enter negative enter negative enter negative	p.336.11.b (See Attachment 5) p.356 or p.336.11d (See Attachment 5) (Line 94 - 95) (Line 94 - 95) (Line 98 - 95)  Attachment 2 (Line 98)  P117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c  p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a)	4,686,415 8,216,592 12,903,016 13,3337% 1,720,443 52,502,856 12,679,654 12,679,654  \$ 63,495,883 63,495,883 1,794,503,900 2,177,775 1,796,681,675
93 94 95 96 97 <b>axes</b> 98 99 100 101 102 103 104 105 106a 107 108 109	Common Amortization - Electric Only Total Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmission  Total Transmission Depreciation & Amortizatior  Other than Income  Taxes Other than Income  Total Taxes Other t		(Note A)  (Note P)  enter positive  enter negative enter negative (Note Z)	p.336.11.b (See Attachment 5) p.356 or p.336.11d (See Attachment 5) (Line 92 + 93) (Line 93 + 95)  (Line 94 * 95)  (Line 86 + 91 + 96)  Attachment 2  (Line 98)  Attachment 8  "(Line 100 - line 101)" p.118.29c  p.112.16c (Line 114) p.112.15c (Sum Lines 104 to 108a)  p.112.17c through 21c p.113.11c	4,686,415 8,216,592 12,903,016 13,3337% 1,720,443 52,502,856 12,679,654 12,679,654 12,679,654  \$ 63,495,883 63,495,883
93 94 95 96 97 <b>axes</b> 98 99 100 101 102 103 104 105 106a 107 108 109 110 111	Common Amortization - Electric Only Total Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmission  Total Transmission Depreciation & Amortization  Other than Income  Taxes Other than Income  Total Taxes Other t	Older	(Note A)  (Note P)  enter positive  enter negative enter negative enter negative enter positive enter positive	p.336.11.b (See Attachment 5) p.356 or p.336.11d (See Attachment 5) (Line 92 + 93) (Line 93 + 95) (Line 94 + 95)  (Line 86 + 91 + 96)  Attachment 2  (Line 98)  p.117.62c through 67c Attachment 8 "(Line 100 - line 101)" p.118.29c  p.112.16c (Line 114) p.112.12c p.112.15c (Sum Lines 104 to 106a)  p.112.17c through 21c p.113.61c Attachment 18 - ADIT EOY, Line 7	\$ 63,495,883 63,495,883 1,794,503,906 1,796,684 \$ 63,495,883 63,495,883 1,794,503,906 2,177,775 1,796,681,679
93 94 95 96 97 <b>axes</b> 98 99 <b>Return</b> 100 101 102 103 104 105 106 106a 107 108 109 110 111 111 112	Common Amortization - Electric Only Total Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmission  Total Transmission Depreciation & Amortization  Other than Income  Taxes Other than Income  Total Taxes Other t	(Note P)	(Note A)  (Note P)  enter positive  enter negative enter negative enter positive enter positive enter positive enter positive (Note Z)	p.336.11.b (See Attachment 5) p.356 or p.336.11d (See Attachment 5) (Line 92 + 93) (Line 93 - 93) (Line 94 + 95)  (Line 86 + 91 + 96)  Attachment 2  (Line 98)  p.117.62c through 67c Attachment 8 "(Line 100 - line 101)" p.118.29c p.112.16c (Line 114) p.112.12c p.112.15c (Sum Lines 104 to 106a)  p.112.17c through 21c p.113.61c Attachment 8 Attachment 8 (Sum Lines 104 to 106a)	\$ 63,495,883 63,495,883 63,495,883 61,794,503,900 2,177,776 1,796,681,676 1,763,383,846 4,890,286 1,759,846,900 1,759,846,900
93 94 95 96 97 28 98 99 100 101 102 103 104 105 106 106a 107 108 109 110 111 112 113 114 115	Common Amortization - Electric Only Total Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmission  Total Transmission Depreciation & Amortization  Other than Income  Taxes Other than Income  Total Long Term Interest Long Term Interest Long Term Interest Long Term Interest Common Stock  Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock  Capitalization  Long Term Debt Less Lors on Reacquired Debt Plus Gain on Reacquired Debt Plus Gain on Reacquired Debt Plus Gain on Reacquired Debt Preferred Stock Common Stock  Common St	(Note P)	(Note A)  (Note P)  enter positive  enter negative enter negative enter positive enter positive enter positive enter positive enter positive enter positive	p.336.11.b (See Attachment 5) p.356 or p.336.11d (See Attachment 5) (Line 92 + 33) (Line 5) (Line 94 * 95) (Line 94 * 95)  (Line 86 + 91 + 96)  Attachment 2 (Line 98)  Attachment 8 "(Line 100 - line 101)" p.118.29c  p.112.16c (Line 114) p.112.15c (Sum Lines 104 to 108a)  p.112.17c through 21c p.113.61c Attachment 8 (Sum Lines 108 to 112) p.112.3c (Sum Lines 108 to 112) p.112.3c (Line 107)	\$ 63,495,883 1,790,684 \$ 63,495,883 63,495,883 1,790,684 \$ 1,794,503,900 2,177,775 1,796,681,679
93 94 95 96 97 28 98 99 100 101 102 103 104 105 106 106a 107 108 109 110 111 112 113 114 115	Common Amortization - Electric Only Total Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmissior  Total Transmission Depreciation & Amortizatior  Other than Income  Taxes Other than Income  Total Less Account 216 Taxes Ta	(Note P)	(Note A)  (Note P)  enter positive  enter negative enter negative enter positive enter positive enter positive enter positive (Note Z)	p.336.11.b (See Attachment 5) p.356 or p.336.11d (See Attachment 5) (Line 92 + 93) (Line 94 + 95) (Line 94 + 95)  (Line 86 + 91 + 96)  Attachment 2 (Line 98)  Attachment 8 "(Line 100 - line 101)" p.118.29c  p.112.16c (Line 114) p.112.12c p.112.15c (Sum Lines 104 to 106a)  p.112.17c through 21c p.113.61c p.113.61c Attachment B - ADIT EOY, Line 7 Attachment B - (Sum Lines 108 to 112) p.112.15c Attachment B - ADIT EOY, Line 7 Attachment B - (Sum Lines 108 to 112) p.112.05	\$ 63,495,883 1,790,684 \$ 63,495,883 63,495,883 1,790,684 \$ 1,794,503,900 2,177,775 1,796,681,679
93 94 95 96 97 28 98 99 100 101 102 103 104 105 106 106 107 110 111 112 113 114 115 116	Common Amortization - Electric Only Total Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmissior  Total Transmission Depreciation & Amortizatior  Other than Income  Taxes Other than Income  Total Long Term Interest Less LTD Interest on Securitization Bonds  Long Term Interest Less LTD Interest on Securitization Bonds  Total Long Term Debt Less Account 219 Common Stock  Capitalization  Total Long Term Debt Preferred Stock Common Stock  Total Long Term Debt Preferred Stock Common Stock  Total Long Term Debt Total Long Term Long Term Total Long Term Long Term Total Long Term Long Term Total Long Term	tal Long Term Debt	(Note A)  (Note P)  enter positive  enter negative enter negative enter positive enter positive enter positive enter positive (Note Z)	p.336.11.b (See Attachment 5) p.356 or p.336.11d (See Attachment 5) (Line 92 + 93) (Line 94 + 95) (Line 94 + 95)  (Line 86 + 91 + 96)  Attachment 2 (Line 98)  Attachment 8 "(Line 100 - line 101)" p.118.29c  p.112.16c (Line 114) p.112.12c p.112.15c (Sum Lines 104 to 106a)  p.112.17c through 21c p.111.81c p.112.18c Attachment B - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p.112.30c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116)	\$ 63,495,883 \$ 63,495,883 \$ 63,495,883 \$ 1,790,654 \$ 63,495,883 \$ 1,794,503,900 \$ 1,794,503,900 \$ 1,796,681,679 \$ 1,796,681,679 \$ 1,796,681,679 \$ 1,796,681,679 \$ 1,796,681,679 \$ 1,796,681,679
93 94 95 96 97 20 20 20 20 20 20 20 20 20 20 20 20 20	Common Amortization - Electric Only Total Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmission  Total Transmission Depreciation & Amortization  Other than Income  Taxes Other than Income  Total Long Term Interest Less Loss on Securitization Bonds Long Term Interest Less Account 216.1 Less Account 219 Common Stock  Capitalization  Long Term Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds  Total Long Term Debt Preferred Stock Common Stock  Total Capitalization  Debt % Preferred % Preferred %		(Note A)  (Note P)  enter positive  enter negative enter negative enter negative enter positive enter positive enter positive (Note Z)  (Note X) (Note X)	p.336.11.b (See Attachment 5) p.356 or p.336.11d (See Attachment 5) (Line 92 + 93) (Line 93 + 95) (Line 94 + 95)  (Line 86 + 91 + 96)  Attachment 2  (Line 98)  p.117.62c through 67c Attachment 8  r(Line 100 - line 101)* p.118.29c p.112.16c (Line 114) p.112.12c p.112.15c (Sum Lines 104 to 106a)  p.112.17c through 21c p.113.61c Attachment 8 Attachment 18 - ADIT EOY, Line 7 Attachment 18 - ADIT EOY, Line 7 Attachment 18 (Sum Lines 108 to 112) p.112.3c (Line 107) (Sum Lines 113 to 115)	4,686,415 8,216,592 12,903,016 13,3337% 1,720,443 52,502,856 12,679,654 12,679,654 12,679,654 12,679,654 1,794,503,900 2,177,776 1,796,881,679 1,796,881,679 1,796,881,679 1,796,881,679 1,796,881,679 1,796,881,679 1,796,881,679 1,796,881,679 1,796,881,679 1,796,881,679 1,796,881,679 1,796,881,679 1,796,881,679 3,556,530,586
93 94 95 96 97 2 2 2 3 98 99 2 2 2 3 100 101 102 103 104 105 106 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120	Common Amortization - Electric Only Total Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmissior  Total Transmission Depreciation & Amortizatior  Other than Income  Taxes Other than Income  Total Less Account 216: 1 Less Account 219 Common Stock  Capitalization  Long Term Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds  Total Long Term Debt Preferred Stock Common Stock  Total Capitalization  Debt % Preferred % Pr	tal Long Term Debt eferred Slock immon Slock tal Long Term Debt	(Note A)  (Note P)  enter positive  enter negative enter negative enter negative enter positive enter positive enter positive (Note Z)  (Note X) (Note Y)	p.336.11.b (See Attachment 5) p.356 or p.336.11d (See Attachment 5) (Line 92 + 93) (Line 94 + 95) (Line 94 + 95)  (Line 86 + 91 + 96)  Attachment 2 (Line 98)  Attachment 8 "(Line 100 - line 101)" p118.29c  p112.16c (Line 114) p112.12c p111.81c p112.17c through 21c p111.81c p112.17c through 21c p111.81c p113.61c (Sum Lines 104 to 106a)  p12.95c (Sum Lines 108 to 112) p13.61c (Line 107) (Sum Lines 113 to 115) (Line 114 / 116) (Line 114 / 116) (Line 114 / 116) (Line 114 / 116) (Line 102 / 113)	\$ 63,495,883 1,796,654 \$ 63,495,883 1,796,654 \$ 63,495,883 0 63,495,883 0 2,177,779 0 1,796,681,679 1,795,684,990 1,795,685,893 0 1,355,342 1,795,681,679 1,796,681,679 1,796,681,679 1,796,681,679 1,796,681,679
93 94 95 96 97 38 99 100 101 102 103 104 105 106 106a 107 111 112 113 114 115 116 117 118 119	Common Amortization - Electric Only Total Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmissior  Total Transmission Depreciation & Amortizatior  Other than Income  Taxes Other than Income  Total Taxes Other than Income  / Capitalization Calculation  Long Term Interest	tal Long Term Debt eferred Stock mmon Stock	(Note A)  (Note P)  enter positive  enter negative enter negative enter negative enter positive enter positive enter positive (Note Z)  (Note X) (Note Y)	p.336.11.b (See Attachment 5) p.356 or p.336.11d (See Attachment 5) (Line 92 + 93) (Line 93 + 95) (Line 94 + 95)  (Line 86 + 91 + 96)  Attachment 2  (Line 98)  Attachment 8  p.117.62c through 67c Attachment 8  r(Line 100 - line 101)* p.118.29c  p.112.16c (Line 114) p.112.12c p.112.15c (Sum Lines 104 to 106a)  p.112.17c through 21c p.113.81c p.113.81c p.113.81c p.113.81c p.113.81c p.113.81c (Sum Lines 108 to 112) p.112.3c (Line 107) (Sum Lines 113 to 115) (Line 114 / 116) (Line 114 / 116) (Line 115 / 116)	\$ 63,495,883 1,794,503,900 1,796,881,679 1,796,681,679 1,796,681,679 1,796,681,679 1,796,681,679
93 94 95 96 97 2xes 98 99 3xes 98 99 100 101 102 103 104 105 106 106a 107 111 112 113 114 115 116 117 118 119 120 121 122 123	Common Amortization - Electric Only Total Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmissior  Total Transmission Depreciation & Amortizatior  Other than Income  Taxes Other than Income  Total Leng Term Interest Less LTD Interest on Securitization Bonds  Long Term Interest Less LTD Interest on Securitization Bonds  Total Less Account 219  Common Stock  Capitalization  Long Term Debt Less Account 219  Common Stock  Total Long Term Debt Preferred Stock Common Stock  Total Long Term Debt Preferred Stock Common Stock  Total Capitalization  Debt % Preferred Stock Common % Common % Common % Common % Common Cost Common Cost Common Weighted Cost of Debt  Weighted Cost of Debt To	tal Long Term Debt eferred Stock mmon Stock tal Long Term Debt eferred Stock mmon Stock tal Long Term Debt (WCLTD)	(Note A)  (Note P)  enter positive  enter negative enter negative enter positive enter positive enter positive enter positive (Note Z)  (Note Z)  (Note Y)  (Note Q)  (Note Q)	p.336.11.b (See Attachment 5) p.356 or p.336.11d (See Attachment 5) (Line 92 + 93) (Line 94 + 95) (Line 94 + 95)  (Line 86 + 91 + 96)  Attachment 2 (Line 98)  Attachment 8 "(Line 100 - line 101)" p118.29c  p112.16c (Line 114) p112.12c p111.81c p112.15c (Sum Lines 104 to 106a)  p112.17c through 21c p111.81c p113.61c Attachment 8 (Sum Lines 108 to 112) p112.05 (Sum Lines 108 to 112) p112.05 (Line 107) (Sum Lines 113 to 115) (Line 114 / 116) (Line 114 / 116) (Line 114 / 116) (Line 102 / 113) (Line 103 / 114) Fixed (Line 107 + 120)	\$ 63,495,883 \$ 63,495,883 1,796,654 \$ 63,495,883 0 63,495,883 1,796,654 \$ 63,495,883 0 2,177,779 1,796,681,679 1,796,881,679 1,795,883,900 0 2,177,779 1,796,881,679 1,795,883,905 0 1,795,883,905 0 1,795,883,905 0 1,795,883,905 0 0,000 0 0,000 0 0,000 0 0,000 0 0,000 0 0,000 0 0,000 0 0,000 0 0,000 0 0,000
93 94 95 96 97 28 98 99 100 101 102 103 104 105 106 106 107 110 111 112 120 121 122 123 124 125	Common Amortization - Electric Only Total Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmissior  Total Transmission Depreciation & Amortizatior  Other than Income  Taxes Other than Income  Total Long Term Interest Less LTD Interest on Securitization Bonds  Long Term Interest Less LTD Interest on Securitization Bonds  Total Less Preferred Stock Less Account 216 1 Less Account 216 1 Less Account 219 Common Stock  Capitalization  Long Term Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds  Total Long Term Debt Preferred Stock Common Stock  Total CongTem Debt Preferred Stock Common Stock  Total Capitalization  Debt % Preferred Stock Common % Common % Common % Common % Common Cost  Weighted Cost of Obet Weighted Cost of Obet Weighted Cost of Oremon  Weighted Cost of Open	tal Long Term Debt eferred Stock rimmon Stock tal Long Term Debt eferred Stock immon Stock	(Note A)  (Note P)  enter positive  enter negative enter negative enter positive enter positive enter positive enter positive (Note Z)  (Note Y)  (Note Q)  (Note Q)	p.336.11.b (See Attachment 5) p.356 or p.336.11d (See Attachment 5) (Line 92 + 93) (Line 94 + 95) (Line 94 + 95)  (Line 86 + 91 + 96)  Attachment 2 (Line 98)  Attachment 8 "(Line 100 - line 101)" p118.29c  p112.16c (Line 114) p112.12c p111.81c p112.12c p111.81c p112.13c (Sum Lines 104 to 106a)  p112.17c through 21c p111.81c p113.61c (Sum Lines 108 to 112) p112.30c (Line 107) (Sum Lines 113 to 115) (Line 114 / 116) (Line 114 / 116) (Line 114 / 116) (Line 113 / 116) (Line 102 / 113) (Line 103 / 114) Fixed  (Line 107 + 120) (Line 117 * 120) (Line 118 * 121) (Line 117 * 120) (Line 117 * 120) (Line 118 * 121) (Line 119 * 122)	\$ 63,495,883 \$ 63,495,883 1,796,654 \$ 63,495,883 6 2,167,9654 \$ 63,495,883 \$ 63,
93 94 95 96 97 7 7 8 98 99 8 99 8 100 101 102 103 104 105 106 106a 107 111 112 113 114 115 116 117 118 119 119 119 119 119 119 119 119 119	Common Amortization - Electric Only Total Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmissior  Total Transmission Depreciation & Amortizatior  Other than Income  Taxes Other than Income  Total Long Term Interest  Less Los On Securitization Bonds  Total Long Term Debt  Less ADIT associated with Gain or Loss  Less LTD on Securitization Bonds  Total Long Term Debt  Preferred Stock  Common Stock  Total Capitalization  Debt %  Preferred Stock  Common Stock  Total Capitalization  Debt %  Preferred Stock  Common Stock  Total Capitalization  Debt %  Preferred Stock  Common Stock  Total Capitalization  Debt Cost  Preferred Ost  Common Cost  Veighted Cost of Debt  Weighted Cost of Preferred  Preferred  Weighted Cost of Preferred	tal Long Term Debt eferred Stock immon Stock tal Long Term Debt eferred Stock immon Stock tal Long Term Debt (WCLTD) eferred Stock	(Note A)  (Note P)  enter positive  enter negative enter negative enter positive enter positive enter positive enter positive (Note Z)  (Note Y)  (Note Q)  (Note Q)	p.336.11.b (See Attachment 5) p.356 or p.336.11d (See Attachment 5) (Line 92 + 93) (Line 94 * 95) (Line 94 * 95)  (Line 86 + 91 + 96)  Attachment 2  (Line 98)  Attachment 8  p.117.62c through 67c Attachment 8  p.112.16c (Line 114) p.112.12c p.112.15c (Sum Lines 104 to 106a)  p.112.17c through 21c p.111.81c p.112.18c (Sum Lines 104 to 107) Attachment 8  (Sum Lines 108 to 112) p.112.9c p.112.17c through 21c p.113.81c p.113.81c p.113.81c p.113.81c Attachment 18 - ADIT EOY, Line 7 Attachment 8  (Sum Lines 108 to 112) p.112.3c (Line 113 / 116) (Line 114 / 116) (Line 115 / 116) (Line 115 / 116) (Line 115 / 116) (Line 113 / 114) Fixed (Line 117 * 120) (Line 117 * 120) (Line 118 * 121)	\$ 63,495,883 1,790,654 \$ 63,495,883 1,790,654 \$ 63,495,883 0 63,495,883 - 1,794,503,900 0 1,796,681,679 1,769,681,679 1,769,681,679 1,769,681,679 1,769,681,679 1,759,848,905 1,759,848,905 1,759,848,905 1,769,848,905 1,769,848,905 0,005 1,769,848,905 0,005 0,005 0,005 0,005 0,005 0,005 0,005 0,007 0,0000 0,005 0,007 0,0000

Compo	site Income Taxes				
	Income Tax Rates				
128	FIT=Federal Income Tax Rate		(Note I)		21.00%
129	SIT=State Income Tax Rate or Composite		(Note I)		8.50%
130 131	P T	(Percent of federal income tax deductib			0.00% 27.72%
131 132a	T/ (1-T)	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * F	-II - P)} =		38.34%
132b	Tax Gross-Up Factor	1*1/(1-T)			1.3834
400	ITC Adjustment		(Note U)	Attackment 4D ADIT FOV	07.044
133 134	Investment Tax Credit Amortization Tax Gross-Up Factor		enter negative	Attachment 1B - ADIT EOY (Line 132b)	-97,014 1.3834
135	ITC Adjustment Allocated to Transmission			(Line 133 * 134)	-134,211
	•				
	Other Income Tax Adjustment				
136a 136b	Tax Adjustment for AFUDC Equity Component of Transmission  Amortization Deficient / (Excess) Deferred Taxes (Federal) - 7	on Depreciation Expense	(Note T) (Note T)	Attachment 5, Line 136a Attachment 5, Line 136b	136,075 -12,341,373
136c	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Tra		(Note T)	Attachment 5, Line 136c	-12,341,373
136d	Amortization of Other Flow-Through Items - Transmission Co.		(Note T)	Attachment 5, Line 136d	0
136e	Other Income Tax Adjustments - Expense / (Benefit)			(Line 136a + 136b + 136c + 136d)	-12,205,298
136f	Tax Gross-Up Factor			(Line 132b)	1.3834
136g	Other Income Tax Adjustment			(Line 136e * 136f)	-16,884,966
137	Income Tax Component =	CIT=(T/1-T) * Investment Return * (	1-(WCLTD/R)) =	(Line 132a * 127 * (1-(123 / 126)))	22,035,320
			. ()		
138	Total Income Taxes			(Line 135 + 136g +137)	5,016,144
DE) (E)	HIE DECHINEMENT				
REVE	NUE REQUIREMENT				
	Summary				
139	Net Property, Plant & Equipment			(Line 39)	1,414,757,509
140	Adjustment to Rate Base			(Line 58)	-331,282,791
141	Rate Base			(Line 59)	1,083,474,718
142	O&M			(Line 85)	38,227,187
143	Depreciation & Amortization			(Line 97)	52,502,859
144	Taxes Other than Income			(Line 99)	12,679,654
145	Investment Return			(Line 127)	76,815,141
146	Income Taxes			(Line 138)	5,016,144
147	Gross Revenue Requirement			(Sum Lines 142 to 146)	185,240,985
147	Gloss Revenue Requirement			(Sulli Lilles 142 to 140)	105,240,905
	Adjustment to Remove Revenue Removements Associated with Ev	aluded Transmission Facilities			
148	Adjustment to Remove Revenue Requirements Associated with Exe Transmission Plant In Service	ciuded Transmission Facilities		(Line 19)	4 044 040 070
148			01-1-10		1,814,349,073
150	Excluded Transmission Facilities Included Transmission Facilities		(Note M)	Attachment 5 (Line 148 - 149)	1,814,349,073
151	Inclusion Ratio			(Line 150 / 148)	1,614,349,073
152	Gross Revenue Requirement			(Line 130 / 146) (Line 147)	185,240,985
153	Adjusted Gross Revenue Requirement			(Line 147) (Line 151 * 152)	185,240,985
155	Adjusted Gross Revenue Requirement			(Line 151 152)	105,240,905
	Revenue Credits & Interest on Network Credits				
154	Revenue Credits			Attachment 3	9,120,262
155	Interest on Network Credits		(Note N)	PJM Data	-
150	Not Devenue Desvisement			(Line 452 454 : 455)	470 400 700
156	Net Revenue Requirement			(Line 153 - 154 + 155)	176,120,723
	Net Plant Carrying Charge				
157	Net Revenue Requirement			(Line 156)	176,120,723
158	Net Transmission Plant			(Line 19 - 30)	1,377,115,798
159	Net Plant Carrying Charge			(Line 157 / 158)	12.7891%
160 161	Net Plant Carrying Charge without Depreciation	Innome Towar		(Line 157 - 86) / 158	9.2792%
161	Net Plant Carrying Charge without Depreciation, Return, nor I	Income Taxes		(Line 157 - 86 - 127 - 138) / 158	3.3370%
	Net Plant Carrying Charge Calculation per 100 Basis Point increase	e in ROE			
162	Net Revenue Requirement Less Return and Taxes			(Line 156 - 145 - 146)	94,289,439
163	Increased Return and Taxes			Attachment 4	89,403,364
164 165	Net Revenue Requirement per 100 Basis Point increase in Ro Net Transmission Plant	UE		(Line 162 + 163) (Line 19 - 30)	183,692,803 1,377,115,798
166	Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in R0	OF.		(Line 19 - 30) (Line 164 / 165)	1,377,115,798
167	Net Plant Carrying Charge per 100 Basis Point in ROE withou	ut Depreciation		(Line 163 - 86) / 165	9.8291%
		•			
168	Net Revenue Requirement			(Line 156)	176,120,723
169 170	True-up amount Plus any increased ROE calculated on Attachment 7 other that	on P IM Sch. 12 projects		Attachment 6A, line 4, column j Attachment 6, line 18, column 12	410,381
170	Facility Credits under Section 30.9 of the PJM OATT and Fac		05-515	Attachment 5, line 18, column 12 Attachment 5	410,381
171a	MAPP Abandonment recovery pursuant to ER13-607	, 5.5416 to vinciana per settlement III ER	00 010	Attachment 5	-
172	Net Zonal Revenue Requirement			(Line 168 + 169 + 170 + 171 + 171a)	176,531,104
	Natural Zeral Condes Date				
	Network Zonal Service Rate 1 CP Peak		(Note L)	PJM Data	4,006
172	I OI FEAR		(NOTE L)		44.067
173 174	Rate (\$/MW-Year)			(Line 1/2 / 1/3)	
173 174	Rate (\$/MW-Year)  Network Service Rate (\$/MW/Year)			(Line 172 / 173)	44,007

- Electric portion only
- Exclude Construction Work in Progress and leases that are expensed as O&M (rather than amortized). New Transmission plan that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-expected to be in-e For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in servi CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive)

- CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive)
  Transmission Portion Only
  All EPRI Annual Membership Dues
  All Regulatory Commission Expenses
  Safety related advertising included in Account 930.1
  Regulatory Commission Expenses (all circlety related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.
  Regulatory Commission Expenses (all circlety related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.
  The currently effective income tax rate, where FTI is the Federal income tax rate; still 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 STI was developed.
  The ROE is 10.5% which includes a base ROE of 10.0% ROE for FTERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the
  Education and outreach expenses relating to transmission, for example siting or billing
  As provided for in Section 34.1 of the PLIM OATT and the P

- Education and outreach expenses relating to transmission, for example stiling or billing As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-51 Amount of transmission plant excluded from rates per Attachment 5 Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payment (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 15! 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&N If they are booked to Acot 565, they are included in on line 64
- Securitization bonds may be included in the capital structure per settlement in ER05-515.

  ACE capital structure is initially fixed at 50% common equity and 50% debt per settlement in ER05-515 subject to moratorium provisions in the settlement
- Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months

- Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months effective on the date FERC approves the settlement in ER05-515

  See Attachment 5 Cost Support, section entitled "PBOP Expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27 and ER16-456

  See Attachment 5 Cost Support, section entitled "Other Income Tax Adjustment" for additional information.

  A utility that elected to use amountization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility that elocation to rate base and as an amortization against taxable income.
- The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, theses balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(I)-(In)(6) and averaged in accordance with IRC Section 168(I)(9)(B) in the calculations of rate base in the projected revenue requirement will result in an adjustment to the evenue requirement will result in an adjustment to the projected profit and ADIT activity in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected profit and ADIT activity by 50 percent of active the difference been the projected monthly advity and the actual monthly activity and the actual monthly ADIT activity is an increase and actual monthly ADIT activity is an increase. So percent of actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is an increase. So percent of actual monthly ADIT activity will be used. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column M for inputs.
- W These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. To preserve rate base neutrality and consistent with the exclusion of ADIT amounts associated with income tax-related regulatory assets and liabilities as described in Note V, regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) filing, see Attachment 1D - ADIT Rate Base Adjustment, Column C for inputs. For the Annual Update (True-Up) filing, See Attachment 1D - ADIT Rate Base Adjustment, Column C for inputs.
- Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet).

  Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1. The balances for January through November
- shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet)
- Common Stock balance will reflect the 13 month average of the balances of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet).
   AA Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion of line 5 is specified in a footnote to the Form 1, page 227.

# Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

Rate Year = Projected for the 12 Months Ended December 31, 2021 Accumulated Deferred Income Taxes (Account No. 190) Days in Period Projection - Proration of Deferred Tax Activity (Note A)

(G)

(G) Actual - Proration of Deferred Tax Activity (Note B) (D) (E) Prorated Preserved Prorated Total Days Prorated Projected Difference Preserve Proration Preserve Proration Projected Balance (Col. G Plus Col. H, Preceding Actual Balance (Col. K + Col. L + Col. M, Days Remaining Days Proration Amount Projected Actual Monthly Line (Actual vs Projected) Per Month (Column C / Column D) Monthly Activity Per Month Activity Test Period (Column E x Column F) (Note C) (Note D) (Note E) Preceding Ralance) ADIT Subject to Proration 12/31/2020 (Actual) 12/31/2020 (Actual) January 214 214 214 214 214 214 214 February 50.00% March 50.00% 50.00% April May 50.00% 185 154 86.45% 71.96% July 123 93 62 August 214 214 214 57.48% 43.46% 28.97% September October 14.95% 0.47% November December Total (Sum of Lines 2 - 13) Beginning Balance - ADIT Not Subject to Proration 12/31/2020 (Actual) 15,849,112 15,849,112 Beginning Balance - ADIT Adjustment (Note F) (Col. (H), Line 15 + Line 16) Beginning Balance - DTA / (DTL) 15.849.112 (Col. (M), Line 15 + Line 16) 15.849.112 Ending Balance - ADIT Not Subject to Proration 2021 Projected 15.049.671 3.780.216 Ending Balance - ADIT Adjustment Ending Balance - DTA / (DTL) 20 (Col. (H), Line 18 + Line 19) 15,049,671 (Col. (M), Line 18 + Line 19) 3,780,216 21 Average Balance as adjusted (non-prorated) ([Col. (H), Line 17 + Line 20] /2) 15,449,391 ([Col. (M), Line 17 + Line 20] /2) 9,814,664 22 (Col. (H), Line 13) (Col. (M), Line 13) Prorated ADIT Amount for Attachment H-3D, Line 40a (Col. (H), Line 21 + Line 22) (Col. (M), Line 21 + Line 22) 15,449,391 9,814,664 Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281) Days in Period Projection - Proration of Deferred Tax Activity (Note a Actual - Proration of Deferred Tax Activity (Note B (A) (H) (M) Preserved Prorated Prorated Total Days Prorated Projected Difference Preserve Proration Preserve Proration Prorated Days Proration Amount Projected Balance Actual Monthly Actual Balance (Col. K + Col. L + Col. M, Line Month Per Future Monthly Activity Projected vs. Actual (Actual vs Projected) (Actual vs Projected) Per Month Col. G Plus Col. H. Preceding Per Month (Column C / Column D) Monthly Activity Activity (Column E x Column F) Test Period (Note C) (Note D) (Note E) Preceding Balance) 24 12/31/2020 (Actual) 12/31/2020 (Actual) ADIT Subject to Proration 25 26 27 28 29 30 31 January February 214 214 214 50.00% 50.00% 50.00% April May June 50.00% 214 214 214 214 214 214 185 154 123 93 62 86.45% 71.96% July 32 33 34 35 36 37 57 48% 43.46% October 28.97% 14 95% December Total (Sum of Lines 25 - 36) 12/31/2020 (Actual) 38 Beginning Balance - ADIT Not Subject to Proration Beginning Balance - ADIT Adjustment Beginning Balance - DTA / (DTL) (Note F) (Col. (H), Line 38 + Line 39) (Col. (M), Line 38 + Line 39) 40 Estimated Ending Balance - ADIT Not Subject to Proration 2021 Projected Ending Balance - ADIT Adjustment (Note F) (Col. (H), Line 41 + Line 42) (Col. (M), Line 41 + Line 42) 43 Ending Balance - DTA / (DTL) ([Col. (H), Line 40 + Line 43] /2) (Col. (H), Line 36) ([Col. (M), Line 40 + Line 43] /2] Average Balance as adjusted (non-prorated) Prorated ADIT

Amount for Attachment H-3D, Line 40b (Col. (M) Line 36.) (Col. (H), Line 44 + Line 45) (Col. (M), Line 44 + Line 45) Accumulated Deferred Income Taxes - Property (Account No. 282)

Days in Period Actual - Proration of Deferred Tax Activity (Note B) Projection - Proration of Deferred Tax Activity (Note A) (D) (E) (F) (J) (L) (M) Preserved Prorated Total Days Prorated Projected Difference Preserve Proration Preserve Proration Davs Prorated Days Proration Amount Projected Projected Balance Actual Monthly Actual Balance Projected vs. Actual (Note C) Line Month Per Future Monthly Activity (Actual vs Projected) (Actual vs Projected) Per Month Per Month (Column C / Column D) Monthly Activity (Col. G Plus Col. H, Preceding Activity (Col. K + Col. L + Col. M, Test Period (Column E x Column F) (Note D) (Note E) Balance) Preceding Balance) 47 ADIT Subject to Proration 12/31/2020 (Actual) (128,119,913) 12/31/2020 (Actual) (128,119,913) January February 50.00% 50.00% 50.00% 1,210,399 1,202,277 (126 909 514) (211 274) (128 331 188) 1 210 399 1 632 948 48 49 50 51 52 53 54 55 56 57 58 59 (419,873) (209,937) March (243.478)(121739)(128 662 863) 1 263 962 1 507 440 1 263 962 (124 443 274) (230,787) (223,437) (115,394) (128,778,257) (128,889,975) 1,176,367 1,159,810 1,407,154 1,383,247 1,176,367 1,159,810 (123,266,907) (122,107,097) 50 00% June 30 31 31 185 154 123 93 62 32 86.45% 71.96% (208 996) (180 674) (129 070 649) 1 222 111 1 431 107 1 222 111 (120 884 986) (196,908) (187,523) (141,700) (107,782) (129,212,349) 1,129,585 1,115,092 1 326 493 1,129,585 1,115,092 (119,755,401) (118,640,309) 1,302,615 (129,320,131) August 30 31 43 46% (181 257) (78 770) (129 398 902) 1 181 604 1 362 861 1 181 604 (117 458 705) 28.97% 14.95% (172,611) (166,952) (50,009) (24,965) (129,448,910) (129,473,875) 1,095,371 1,095,371 (116,363,334) (115,289,568) 1.267.982 1,240,717 November (1,354,610) December Total (Sum of Lines 48 - 59) 0.47% (129,474,523) 631 456 492 908 (114,796,661) 13,323,252

# Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

	Rate Year =	Projected for	the 12 Months Ende	d December 31. 20	021								
61	Beginning Balance - ADIT Not Subject to F					12/31/2020 (Actual)		(160,426,408)	12/31/2020 (Actual)				(160,426,408)
62	Beginning Balance - ADIT Depreciation Ad	djustment				(Note F)		- 1					
63	Beginning Balance - DTA / (DTL)					(Col. (H), Line 61 + Line 62)		(160,426,408)	(Col. (M), Line 61 + Line 62)				(160,426,408)
64 65	Estimated Ending Balance - ADIT Not Sub Ending Balance - ADIT Depreciation Adjus	oject to Proration				2021 Projected (Note F)		(162,007,470)	12/31/2021 (Actuals)				(180,690,372)
66	Ending Balance - ADT Depreciation Adjust Ending Balance - DTA / (DTL)	sunent				(Col. (H), Line 64 + Line 65)		(162,007,470)	(Col. (M), Line 64 + Line 65)				(180,690,372)
67	Average Balance as adjusted (non-prorate	d)				([Col. (H), Line 63 + Line 66] /:	2)	(161,216,939)	([Col. (M), Line 63 + Line 66	1/2)			(170,558,390)
68 69	Prorated ADIT					(Col. (H), Line 59 ) (Col. (H), Line 67 + Line 68)	,	(129,474,523)	(Col. (M), Line 59 ) (Col. (M), Line 67 + Line 68)				(114,796,661)
69	Amount for Attachment H-3D, Line 40c					(Col. (H), Line 67 + Line 68)		(290,691,462)	(Coi. (M), Line 67 + Line 66)				(285,355,050)
	Accumulated Deferred Income Taxes -	Other (Account N	No. 283) Days in Period			Projection -	Proration of Deferred Tax	Activity (Note A)		Actual	- Proration of Deferred Tax A	ctivity (Note B)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) Prorated	(1)	(J)	(K)	(L)	(M) Preserved Prorated
Line	Month	Days	Prorated Days	Total Days Per Future	Proration Amount	Projected	Prorated Projected Monthly Activity	Projected Balance	Actual Monthly	Difference Projected vs. Actual	Preserve Proration (Actual vs Projected)	Preserve Proration (Actual vs Projected)	Actual Balance
Line	Month	Per Month	Per Month	Test Period	(Column C / Column D)	Monthly Activity	(Column E x Column F)	(Col. G Plus Col. H, Preceding Balance)	Activity	(Note C)	(Note D)	(Note E)	(Col. K + Col. L + Col. M, Preceding Balance)
	ADIT Subject to Proration	1			l .		L	DaldTCE)					Freceding balance)
70	,					12/31/2020 (Actual)		-	12/31/2020 (Actual)				-
71 72	January February	31 28		- 214 - 214	50.00% 50.00%			-	· ·	-	-	-	<u>-</u>
73	March	31	1	- 214		1		-		-	=	-	-
74	April	30	)	- 214	50.00%	-		-	-	-	-	-	-
75	May	31	1	- 214	50.00%	-	-	-	-	-	-	-	-
76 77	June	30 31	)	185 214 154 214	86.45% 71.96%	-	-	-	-	-	-	-	-
78	July August	31		123 214		-		-	-	-	-	-	
79	September	30	,	93 214	43.46%								
80	October	30 31	1	93 214 62 214	28.97%	-	-	-	-	-	=	-	-
81	November	30		32 214	14.95%	-		-	-	-	-	-	-
82 83	December Total (Sum of Lines 71 - 82)	31 365		1 214	0.47%	-			-	-		<del>-</del>	
0.5	Total (Outli of Ellies 71 - 02)	300	,			-			-	-	=	-	
84	Beginning Balance - ADIT Not Subject to F	Proration				12/31/2020 (Actual)		(7,296,113)	12/31/2020 (Actual)				(7,296,113)
85	Beginning Balance - ADIT Adjustment					(Note F)		- 1					-
86	Beginning Balance - DTA / (DTL)					(Col. (H), Line 84 + Line 85)		(7,296,113)	(Col. (M), Line 84 + Line 85)				(7,296,113)
87	Estimated Ending Balance - ADIT Not Sub	eject to Proration				2021 Projected		(7,155,411)	12/31/2021 (Actuals)				(7,164,578)
88	Ending Balance - ADIT Adjustment Ending Balance - DTA / (DTL)					(Note F)		-					-
89	• , ,					(Col. (H), Line 87 + Line 88)		(7,155,411)	(Col. (M), Line 87 + Line 88)				(7,164,578)
90 91	Average Balance as adjusted (non-prorate	d)				([Col. (H), Line 86 + Line 89] /:	2)	(7,225,762)	([Col. (M), Line 86 + Line 89 (Col. (M), Line 82)	]/2)			(7,230,346)
92	Prorated ADIT  Amount for Attachment H-3D, Line 40d					(Col. (H), Line 82 ) (Col. (H), Line 90 + Line 91)		(7,225,762)	(Col. (M), Line 92 ) (Col. (M), Line 90 + Line 91)				(7,230,346)
	Accumulated Deferred Investment Tax	Cradita (Assaunt	4 No. 255)										
	Accumulated Deferred investment Tax	Credits (Account	Days in Period			Projection -	Proration of Deferred ITC	Activity (Note A)		Actual	- Proration of Deferred ITC A	ctivity (Note B)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
				Total Days			Prorated Projected	Prorated		Difference	Preserve Proration	Preserve Proration	Preserved Prorated
Line	Month	Days	Prorated Days	Per Future	Proration Amount	Projected	Monthly Activity	Projected Balance	Actual Monthly	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	Actual Balance
		Per Month	Per Month	Test Period	(Column C / Column D)	Monthly Activity	(Column E x Column F)	(Col. G Plus Col. H, Preceding Balance)	Activity	(Note C)	(Note D)	(Note E)	(Col. K + Col. L + Col. M, Preceding Balance)
			· ·	1	1		1	Dustriouj				1	. recounty business
93	DITC Subject to Proration					12/31/2020 (Actual)		-	12/31/2020 (Actual)				-
94	January	31	1	- 214	50.00%					_	_	_	_
95	February	28	3	- 214	50.00%			-					-
96	March	31	1	- 214	50.00%	-		-	-	-	-	-	-
97	April	30		- 214	50.00%	-		-	-				-
98 99	May June	31 30		- 214 185 214	50.00% 86.45%	-		-	-	-	-		-
100	July	31	1 1	154 214						-			- -
101	August	31		123 214	57.48%			-					-
102	September	30	)	123 214 93 214	43.46%	-		-	-				=
103	October	31	1	62 214	28.97%	-		-	-				-
104 105	November December	30		32 214	14.95% 0.47%	-		-	-	-	-	-	-
106	Total (Sum of Lines 94 - 105)	365		. 214	0.4776		· · · · · ·	<del>-</del>	-	<u> </u>		<u> </u>	
107	Beginning Balance - DITC Not Subject to F	Proration				12/31/2020 (Actual)		(587,418)	12/31/2020 (Actual)				(587,418)
108 109	Beginning Balance - DITC Adjustment Beginning Balance - DITC					(Note F) (Col. (H), Line 107 + Line 108	\ \	(587,418)	(Col. (M), Line 107 + Line 10	18)			(587,418)
100	Dogig Dalailos - Di i O					(SS. (11), EINS 107 - EINS 100	,	(567,418)	(Oo. (M), LING TO 7 FLING II	~,			(307,418)
110	Estimated Ending Balance - DITC Not Sub	bject to Proration				2021 Projected		(480,978)	12/31/2021 (Actuals)				(479,473)
111	Ending Balance - DITC Adjustment					(Note F) (Col. (H), Line 110 + Line 111	\ \		(Col. (M), Line 110 + Line 11	14)			- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1
112	Ending Balance - DITC							(480,978)					(479,473)
113	Average Balance as adjusted (non-prorate	d)				([Col. (H), Line 109 + Line 112	!] /2)	(534,198)	([Col. (M), Line 109 + Line 1	12] /2)			(533,445)
114 115	Prorated DITC Amount for Attachment H-3D, Line 40e					(Col. (H), Line 105 ) (Col. (H), Line 113 + Line 114	1	(534.198)	(Col. (M), Line 105 ) (Col. (M), Line 113 + Line 1	14)			(533.445)
110	AJunt for Attacellinent IT-3D, Lifte 400					(JOI. (11), LINE 113 T LINE 114	,	(334,196)	(Joi. (m), Line 113 + Line 1	,			(000,440)

# Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

Rate Year = Projected for the 12 Months Ended December 31, 2021

in a time at large

1. For purposes of calculating transmission allocated projected activity, use Columns (F), (G), and (H) and set the "Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up" adjustment, use Columns (I), (J), (K), (L), and (M) and set the "Rate Year" below to "True-Up Adjustment".

Pate Vear True up Adjustment

2. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.

### Notes

- A The computations on this workpaper apply the proration rules of Reg. Sec. 1.167(l)-1(h)(6) to the annual activity of accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For accumulated deferred income taxes subject to the normalization requirements, activity for months prior to the future portion of the test period is averaged rather than prorated. This section is used to prorate the projected ADIT balance.
- B The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.67(i)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to ower-projection of ADIT in the projected revenue requirement will result in a projectionable reversal of the projected prorated ADIT activity is in the true-up adjustment to the extent of the over-projection. Differences attributable to onder-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity of percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is a directesse, 50 percent of the difference between the projected monthly ADIT activity is a directesse, 50 percent of the actual monthly ADIT activity is a directesse. This section is used to calculate ADIT activity is a directesse. So percent of the actual monthly ADIT activity is a directesse. So percent of the actual monthly ADIT activity is a directesse.
- c Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity). If no projected and actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity) and positive in Column J represents over-projection (excess of actual activity over projected activity are both negative, a negative in Column J represents under-projection (excess of actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity are both negative, and actual activity are both negative, and actual activi
- D Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column Il Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L). In other situations, enter zero.
- E Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter
- F IRS normalization adjustment for timing when accelerated tax depreciation should affect rate base.

### Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) Attachment 1B - ADIT Worksheet - End of Year

				December 31, 2021 (Projecte	d)	
Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	3,780,216			3,189,065	591,150
2	ADIT-281	-			-	-
3	ADIT-282	(180,690,372)			(180,690,372)	
4	ADIT-283	(7,164,578)			(2,142,164)	(5,022,415)
5	ADITC-255	(479,473)			(479,473)	
6	Subtotal - Transmission ADIT	(184,554,207)			(180,122,943)	(4,431,264)

Total

7 ADIT (Reacquired Debt; (1,355,342)

Description

Line

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-3D, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-3D, Line 111. The ADIT balance is based on the 13 month average.

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

(~)	(5)	Gas, Production,	Only	(2)	(1)	(6)
ABIT MARKET MARK		Distribution, or	Transmission	Plant	Labor	L de d
ADIT-190 (Not Subject to Proration) Accrued Benefits	Total	Other Related	Related	Related	Related	Justification  ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accided Beriefits	1,308,289	103,100	-	-	1,123,129	recoverable in the transmission formula
Accrued Bonuses & Incentives		358,092	-	-	2,199,707	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
	2,557,799 156,757					recoverable in the transmission formula
Accrued Environmental Liabilit	156,757	156,757		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formu
Accrued Liability - Lega Accrued OPEB	61,666	61,666	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formu
Accrued OPEB		524,766		-	3,223,560	FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life insurance benefits for book purposes. These amounts are removed from rate base below.
	3.748.326					insurance benefits for book purposes. These amounts are removed from rate base below.
Accrued Other Expenses	2,119,900	2,119,900	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formu
Accrued Payroll Taxes - AIP		26,556	-	-	163,132	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
10.15	189,688					recoverable in the transmission formula
Accrued Retention		-		-	-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Severance		2.670		-	16.401	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
	19,071					recoverable in the transmission formula
Accrued Vacation	291,760	291,760		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formu
Accrued Worker's Compensation		200,066		316,519	912,457	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
	1,429,042					recoverable in the transmission formula
Allowance for Doubtful Accounts	7,186,921	7,186,921	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formu
Asset Retirement Obligation	4,755,755	4,755,755		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formu
Deferred Compensation	19 414	2,718		-	16,696	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
	2.987.511	0.007.514				recoverable in the transmission formula
Deferred Revenue Merrill Creek Liability	2,967,511	2,987,511	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formu  ADIT excluded because the underlying account(s) are not recoverable in the transmission formu
	547.164	(0)		-		
Other Deferred Credits Purchased Power	4,975,231	547,164 4,975,231	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formu  ADIT excluded because the underlying account(s) are not recoverable in the transmission formu
Regulatory Liability	1.046.529	1,046,529		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formulation and account(s) are not recoverable in the transmission formulation account (s) are not recoverable in the transmission formulation account (s) are not recoverable in the transmission formulation account (s) are not recoverable in the transmission formulation account (s) are not recoverable in the transmission formulation account (s) are not recoverable in the transmission formulation account (s) are not recoverable in the transmission formulation account (s) are not recoverable in the transmission formulation account (s) are not recoverable in the transmission formulation account (s) are not recoverable in the transmission formulation account (s) are not recoverable in the transmission formulation account (s) are not recoverable in the transmission formulation account (s) are not recoverable in the transmission formulation account (s) are not recoverable in the transmission formulation account (s) are not recoverable in the transmission formulation account (s) are not recoverable in the transmission formulation account (s) are not recoverable in the transmission formulation account (s) are not recoverable in the transmission formulation account (s) are not recoverable in the transmission account (s)
Sales & Use Tax Reserve	262.551	262,551				ADIT excluded because the underlying account(s) are not recoverable in the transmission formu  ADIT excluded because the underlying account(s) are not recoverable in the transmission formu
State Income Taxes	218.746	218.746				ADIT excluded because the underlying account(s) are not recoverable in the transmission formu
State Net Operating Loss Carryforward - MD		2,422,737		5,903,673		The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant
	8.326.410	_,,		2,222,212		service that is included in rate base
Maryland Additional Subtraction Carryforward		7,783,424		-	-	The state tax attribute, net of federal taxes, is included to the extent attributable to plant in service that is
	7,783,424	,				included in rate base.
Maryland 10-309 Carryforward		239,388		2,154,490	-	The state tax attribute, net of federal taxes, is included to the extent attributable to plant in service that is
	2,393,877					included in rate base.
State Net Operating Loss Carryforward - DE		6,331,954		24,643,376		The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant
	30,975,330					service that is included in rate base
Delaware NOL - Valuation Allowance		(6,144,858)		(24,598,420)	-	The state valuation allowance, net of federal taxes, is included to the extent attributable to plant in service th
	(30,743,278)					is included in rate base.
Unamortized Investment Tax Credit		53,504	-	328,669	-	Pursuant to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompass all
						timing differences regardless of whether the difference is normalized or flowed-through. These balances
	000 470					represent the deferred taxes of unamortized ITC. These amounts are removed from rate base below.
24.400	382,173 12,771	12 771				ADIT THE RESERVE TO T
Other 190	12,771		-	00 075 704		ADIT excluded because the underlying account(s) are not recoverable in the transmission formu
FAS 109 Regulatory Liability Gross Up	98.084.112	9,808,411		88,275,701	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This
Charitable Contribution Carryforward	98,084,112	83.440				balance is excluded from rate base and removed belo:  ADIT excluded because the underlying account(s) are not recoverable in the transmission formu
Merger Commitments	83,440	83,440	-			ADIT excluded because the underlying account(s) are not recoverable in the transmission formu  ADIT excluded because the underlying account(s) are not recoverable in the transmission formu
Subtotal: ADIT-190 (Not Subject to Proration)	151.180.380	46,499,291		97.024.008	7.657.081	7.511 Oxologo Security and analyting accounting are not recoverable in the dai(\$1111551011 1011110
	12., 30,000	,,		2.,22.,300	.,.57,001	
Less: ASC 740 ADIT Adjustments excluded from rate bas	(382,173)	(53,504)		(328,669)	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	(98,084,112)	(9,808,411)	-	(88,275,701)	-	
Less: OPEB related ADIT, Above if not separately remove	(3,748,326)	(524,766)		-	(3,223,560)	
Total: ADIT-190 (Not Subject to Proration)	48,965,769	36,112,610	-	8,419,638	4,433,521	
,,					,,	
Wages & Salary Allocator					13.33%	
Gross Plant Allocator				37.88%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	3,780,216	-	-	3,189,065	591,150	<u> </u>
·						·

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT-190 (Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Subtotal: ADIT-190 (Subject to Proration)	-			-	-	
Less: ASC 740 ADIT Adjustments excluded from rate bas						
Less: ASC 740 ADIT Adjustments related to unamortized ITI						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie Less: OPEB related ADIT, Above if not separately remove						
Total: ADIT-190 (Subject to Proration)	-	-			-	
Wages & Salary Allocator					13.33%	
Gross Plant Allocator				37.88%		
Transmission Allocato			100.00%			
Other Allocator	·	0.00%				
ADIT - Transmission	-	-			-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-190	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proration	151,180,380	46,499,291	-	97,024,008	7,657,081	
ADIT-190 (Subject to Proration	-	-		-	-	
Total - FERC Form 1, Page 234	151,180,380	46,499,291		97,024,008	7,657,081	

- Instructions for Account 190:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C

  2. ADIT items related only to Transmission are directly assigned to Column D

  3. ADIT items related to Plant and not in Columns C & D are included in Column I

  4. ADIT items related to labor and not in Columns C & B are included in Column I

  5. 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.

6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration

(A)	(B)	(C)	(D) Only	(E)	(F)	(G)
		Gas, Production, Distribution, or	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(538,685,773)	(54,238,324)	-	(484,447,449)	-	ADIT attributable to plant in service that is included in rate bas
CIAC	21,054,852	21,054,852	-	-	-	ADIT attributable to contributions-in-aid of construction excluded from rate bas
Maryland Subtraction Modificatior	19,237,898	11,841,666	-	7,396,232		Plant related basis difference that is included in rate bas
Plant Deferred Taxes - Flow-through	(7,425,533)	(742,553)	-	(6,682,979)		Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of wheth
						the difference is normalized or flowed-through. These items are removed below.
AFUDC Equity	(11,561,407)	(5,652,203)	(5,909,204)	-		Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDG-
						Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are
						excluded from Rate Base
Subtotal: ADIT-282 (Not Subject to Proration)	(517,379,962)	(27,736,562)	(5,909,204)	(483,734,196)	-	
Less: ASC 740 ADIT Adjustments excluded from rate bas	(4,416,133)	(11,099,113)	-	6,682,979		
Less: ASC 740 ADIT Adjustments related to AFUDC Equit	11,561,407	5,652,203	5,909,204	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	-	-	-	-		
Less: OPEB related ADIT, Above if not separately remove	-					
Total: ADIT-282 (Not Subject to Proration)	(510,234,689)	(33,183,472)	-	(477,051,217)	-	
	` ' '			1		
Wages & Salary Allocator					13.33%	
Gross Plant Allocator				37.88%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(180,690,372)	-	-	(180,690,372)	-	
C. C	(100,000,012)	I		(100,000,012)		

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(336,992,986)	(33,699,299)		(303,293,687)		ADIT attributable to plant in service that is included in rate bas
Subtotal: ADIT-282 (Subject to Proration)	(336,992,986)	(33,699,299)		(303,293,687)		
Less: ASC 740 ADIT Adjustments excluded from rate bas						
Less: ASC 740 ADIT Adjustments related to unamortized ITI						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie						
Less: OPEB related ADIT, Above if not separately remove						
Total: ADIT-282 (Not Subject to Proration)	(336,992,986)	(33,699,299)		(303,293,687)	-	
	(,,,	, , , , , , , , , , , , , , , , , , , ,		,,		
Wages & Salary Allocator					13.33%	
Gross Plant Allocator				37.88%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(114,877,077)	-	-	(114,877,077)	-	

(A)	(B)	Gas, Production,	Only	(E)	(F)	(6)
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration	(517,379,962)	(27,736,562)	(5,909,204)	(483,734,196)	-	
ADIT-282 (Subject to Proration	(336,992,986)	(33,699,299)	-	(303,293,687)	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(854,372,948)	(61,435,861)	(5,909,204)	(787,027,883)	-	

- Instructions for Account 282:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column (
  2. ADIT items related only to Transmission are directly assigned to Column D
  3. ADIT items related to Plant and not in Columns C & D are included in Column 1
  4. ADIT items related to labor and not in Columns C & D are included in Column 1
  5. Deferred income taxes arise when items are included in come 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.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.4

(A)	(B)	(C) Gas. Production.	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Property Taxes	(5,906,244)	(826,874)	-	(5,079,370)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission
	* * * * *	, ,		, , ,		formula.
Materials Reserve	123,874	17,342	-	106,531		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Other Deferred Debits	(1,370,500)	(687,686)	-	(682,813)		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Pension Asset	(43,799,065)	(6,131,869)	-	-	(37,667,196	Included because the pension asset is included in rate base. Related to accrual recognition of expense for
						book purposes & deductibility of cash fundings for tax purposes
Regulatory Asset	(44,042,822)	(44,042,822)	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Asset - Accrued Vacation	(928,228)	(928,228)	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Asset - FERC Transmission True-uj	-	-	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Renewable Energy Credits	(2,163,493)	(2,163,493)	-	-	-	The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new
						bond issue for book purposes. Excluded here since included in Cost of De
Unamortized Loss on Reacquired Deb	(1,240,160)	(1,240,160)	-	-	-	
Subtotal: ADIT-283 (Not Subject to Proration)	(99,326,638)	(56,003,791)	-	(5,655,652)	(37,667,196	
Less: ASC 740 ADIT Adjustments excluded from rate bas	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITI	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	-					
Less: OPEB related ADIT, Above if not separately remove	-					
Total: ADIT-283 (Not Subject to Proration)	(99.326.638)	(56.003.791)	-	(5.655.652)	(37.667.196	
	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(,,,,,,,,,,,,		(.,,	(* ), ,	
Wages & Salary Allocator					13.33%	
Gross Plant Allocator				37.88%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(7,164,578)	-	-	(2,142,164)	(5,022,415	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT- 283 (Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Subtotal: ADIT-283 (Subject to Proration)	-			-	-	
Less: ASC 740 ADIT Adjustments excluded from rate bas						
Less: ASC 740 ADIT Adjustments related to unamortized IT						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabiliti€						
Less: OPEB related ADIT, Above if not separately remove						
Total: ADIT-283 (Subject to Proration)	-				-	
Wages & Salary Allocator					13.33%	
Gross Plant Allocator				37.88%		
Transmission Allocato			100.00%			
Other Allocator		0.00	<del>%</del>			
ADIT - Transmission	-			-	-	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration	(99,326,638)	(56,003,791)	-	(5,655,652)	(37,667,196)	
ADIT-283 (Subject to Proration	-	-	-	-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(99,326,638)	(56,003,791)		(5,655,652)	(37,667,196)	

- Instructions for Account 283:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column (
  2. ADIT items related only to Transmission are directly assigned to Column D
  3. ADIT items related on the OPlant and not in Columns C & Dare included in Column 1
  4. ADIT items related to labor and not in Columns C & Dare included in Column 1
  5. Deferred income taxes arise when items are included in come 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
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.4

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADITC-255 (Unamortized Investment Tax Credits)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)	(1,378,942)	(113,058)	-	(1,265,884)		<ul> <li>A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-1). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.</li> </ul>
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(1,378,942)	(113,058)		(1,265,884)		-
Less: Adjustment to rate base				-		
Total: ADIT-255	(1,378,942)	(113,058)		(1,265,884)		-
Wages & Salary Allocator					13.3	3%
Gross Plant Allocator				37.88%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	(479,473)	-	-	(479,473)		-

(A) Investment Tax Credit Amortization	(B) Total	(C) Gas, Production, Distribution, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G)  Justification
		56,708	•	256,133		A utility that elected use amortization of tax credits against taxable income, rather than book tax credits to Account No. 25 and reduce rate base, must reduce its income tax expense by the amount of the Amortize Investment Tax Credit (Form 1, 266.8.) multiplied by (1/1-7). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Investment Tax Credit Amortization	312,841					-
Subtotal: (Form No. 1 p. 266 & 267)	312,841	56,708		256,133	-	
					40.000/	
Wages & Salary Allocator					13.33%	
Gross Plant Allocator				37.88%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	97,014	-	-	97,014	-	

### Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) Attachment 1C - ADIT Worksheet - Beginning of Year

				December 31, 2020(Actual)		
			Gas, Production,	Only		
			Distribution, or	Transmission	Plant	Labor
Line	ADIT (Not Subject to Proration)	Total	Other Related	Related	Related	Related
1	ADIT-190	15,849,112		-	15,258,580	590,532
2	ADIT-281	and the second s	-			-
3	ADIT-282	(160,426,408)	-		(160,426,408)	_
4	ADIT-283	(7,296,113)	-	(462,758)	(1,811,373)	(5,021,982)
5	ADITC-255	(587,418)		· · · · · · · · · · · · · · · · · · ·	(587,418)	- 1
6	Subtotal - Transmission ADIT	(152,460,827)	-	(462,758)	(147,566,619)	(4,431,450)

 Line
 Description
 Total

 7
 ADIT (Reacquired Debt)
 (1,468,465)

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-3D, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-3D, Line 111. The ADIT balance is based on the 13 month average.

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

(A)	(B)	(C) Gas. Production.	(D) Only	(E)	(F)	(G)
ADIT-190 (Not Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Accrued Benefits	1,298.894	181.845	Related	Related		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accrued Benefits	1,298,894	181,845	-	-	1,117,049	
Accrued Bonuses & Incentives	2.368.297	331.562			0.000.700	recoverable in the transmission formula.  ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accrued Bonuses & Incentives	2,368,297	331,562	-	-	2,036,736	
	050 404	050.404				recoverable in the transmission formula.
Accrued Environmental Liability Accrued Liability - Legal	250,461 17.322	250,461 17,322		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula  ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Accrued CIPEB			-	-	1070 444	
Accrued OPEB	4,965,280	695,139	-	-	4,270,141	FAS No. 105 requires accrual basis instead of cash basis accounting for post retirement health care and life insurance benefits for book purposes. These amounts are removed from rate base below.
Accrued Other Expenses	3.156.517	3.156.517	_			ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Accrued Payroll Taxes - AIP	166.081	23.251			142.830	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
A CONTROL OF THE CONT	100,001	20,201			142,000	recoverable in the transmission formula.
Accrued Retention	(0)	(0)	_		(0)	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Accrued Severance	25.095	3.513				ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
	25,555	0,010			21,002	recoverable in the transmission formula.
Accrued Vacation	439.208	439.208				ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
resided vacation	400,200	400,200				recoverable in the transmission formula.
Accrued Worker's Compensation	1,416,978	198.377			1 219 601	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accided Worker's Compensation	1,410,870	180,377	-	-	1,210,001	recoverable in the transmission formula.
Allowance for Doubtful Accounts	8.372.832	8.372.832				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Asset Retirement Obligation	4 371 483	4 371 483	•	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Deferred Compensation	4,3/1,483	4,3/1,483		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula  ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
			•	-		
Deferred Revenue Merrill Creek Liability	3,247,612	3,247,612		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula  ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Other Deferred Credits	339.382	339.382	-	-		
Purchased Power	339,382	3.708.022		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula  ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Regulatory Liability	2,588,611	2.588.611		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Sales & Use Tax Reserve	2,588,611	2,588,611		-		
			-	-	<del>-</del>	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
State Income Taxes State Net Operating Loss Carryforward	(52,118) 49.098.991	(52,118) 9.570.525		39.528.466		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
State Net Operating Loss Carrytorward	49,098,991	9,570,525	-	39,528,466	-	The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in
						service that is included in rate base.
Unamortized Investment Tax Credit	468,877	65,643	-	403,235		Pursuant to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompase all timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the deferred taxes of unamortized ITC. These amounts are removed from rate base below.
Other 190	13,532	13,532	-	-	<u> </u>	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
FAS 109 Regulatory Liability Gross Up	111,905,727	11,190,573	-	100,715,154	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base and removed below.
Charitable Contribution Carryforward	-	-		-		
Merger Commitments	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Subtotal: ADIT-190 (Not Subject to Proration)	198,485,232	49,031,440	-	140,646,855	8,806,938	
Less: ASC 740 ADIT Adjustments excluded from rate base	_					
Less: ASC 740 ADIT Adjustments excluded from late base	(468.877)	(65.643)		(403.235)		
Less: ASC 740 ADIT Adjustments related to unamortized TTC  Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities	(111.905.727)	(11.190.573)		(100,715,154)		
Less: OPEB related ADIT. Above if not separately remove:	(4.965.280)	(695,139)		(100,715,154)	(4.270.141)	
		1,	-			
Total: ADIT-190 (Not Subject to Proration)	81,145,347	37,080,085	-	39,528,466	4,536,797	
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				38.60%		
Transmission Allocator			100.00%			1
Other Allocator		0.00%				
ADIT - Transmission	15,849,112		-	15,258,580	590,532	1

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	( <b>G</b> )
ADIT-190 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Subtotal: ADIT-190 (Subject to Proration)	-	-		-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC /40 ADIT Adjustments related to unamortized TT						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities  Less: OPEB related ADIT, Above if not separately remover						
Total: ADIT-190 (Subject to Proration)	-		-	-	-	
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				38.60%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-		-	-	
	(5)	(0)	(5)	-	-	(0)
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-190	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proration)	198.485.232	49.031.440		140.646.855	8.806.938	JuounGdUOII
ADIT-190 (Not Subject to Proration)	190,463,232	49,031,440		140,040,033	0,000,930	
Total - FERC Form 1, Page 234	198,485,232	49,031,440		140,646,855	8,806,938	
Total - 1 ERG FORM 1, Fage 234	180,403,232	45,031,440	_	140,040,033	0,000,330	

- Instructions for Account 190:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C

  2. ADIT items related only to Transmission are directly assigned to Column E

  3. ADIT items related to Plant and not in Columns C 8.0 are included in Column E

  4. ADIT items related to labor and on in Columns C 5.0 are included in Column I

  5. 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.

6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(496,730,699)	(81,134,367)	-	(415,596,332)	-	ADIT attributable to plant in service that is included in rate base
CIAC	20,059,726	20,059,726	-	-	-	ADIT attributable to contributions-in-aid of construction excluded from rate base
AFUDC Equity	(11,046,978)	(1,958,048)	(5,421,582)	(3,667,348)	-	Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDC-
						Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are excluded from Rate Base
Maryland Subtraction Modification	(6,972,290)	(697,229)	-	(6,275,061)	-	Plant related basis difference not currently includible in rate base
Plant Deferred Taxes - Flow-through		19,576,601	-	-		Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These items are removed below.
Subtotal: ADIT-282 (Not Subject to Proration)	(494,690,241)	(44,153,317)	(5,421,582)	(425,538,741)	-	-
Less: ASC 740 ADIT Adjustments excluded from rate base	(19,576,601)	(19,576,601)		-	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	11,046,978	1,958,048	5,421,582	3,667,348	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities	6,972,290	697,229		6,275,061	-	
Less: OPEB related ADIT, Above if not separately remove:	1					
Total: ADIT-282 (Not Subject to Proration)	(496,247,574)	(61,074,641)	-	(415,596,332)	-	
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				38.60%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(160,426,408)	-	-	(160,426,408)	-	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT-282 (Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
		Other Related	Related			
Plant Deferred Taxes - FAS 109	(331,903,997)	-	-	(331,903,997)		ADIT attributable to plant in service that is included in rate base
Subtotal: ADIT-282 (Subject to Proration)	(331,903,997)	-	-	(331,903,997)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities						
Less: OPEB related ADIT, Above if not separately remove:						
Total: ADIT-282 (Not Subject to Proration)	(331,903,997)		-	(331,903,997)		
W. A. O. L. Allerda					13.02%	
Wages & Salary Allocator Gross Plant Allocator				38.60%	13.02%	
Gross Plant Allocator				38.60%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(128,119,913)	-	-	(128,119,913)		

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration)	(475,113,641)	(44,153,317)	(5,421,582)	(425,538,741)	-	
ADIT-282 (Subject to Proration)	(331,903,997)	-	-	(331,903,997)	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(807,017,637)	(44,153,317)	(5,421,582)	(757,442,738)	-	

- Instructions for Account 232:

  1. ADT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column (
  2. ADT items related only to Transmission are directly assigned to Column I
  3. ADT items related to Plant and not in Columns C S D are included in Column I
  4. ADT items related to Plant and not in Columns C S D are included in Column I
  5. 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 ADT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Property Taxes	(5,556,353)	(777,889)	-	(4,778,464)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula
Materials Reserve	99,964	13,995		85,969	-	ADIT relates to all functions and attributable materials and supplies included in rate base
Other Deferred Debits	(3,029,894)	(3,029,894)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Pension Asset	(44,862,421)	(6,280,739)	-	-		Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash funding's for tax purposes.
Regulatory Asset	(46,428,503)	(46,428,503)		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Regulatory Asset - Accrued Vacatior	(865,482)	(865,482)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Regulatory Asset - FERC Transmission True-up	(462,758)		(462,758)	-		ADIT relates to transmission function and included in rate base.
Renewable Energy Credits	(2,702,758)	(2,702,758)	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Unamortized Loss on Reacquired Debt	(1,477,760)	(1,477,760)	-	-		The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new bond issue for book purposes. Excluded here since included in Cost of Deb
Subtotal: ADIT-283 (Not Subject to Proration)	(105,285,964)	(61,549,029)	(462,758)	(4,692,494)	(38,581,682)	
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities	-					
Less: OPEB related ADIT, Above if not separately remove:	-					
Total: ADIT-283 (Not Subject to Proration)	(105,285,964)	(61,549,029)	(462,758)	(4,692,494)	(38,581,682)	
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				38.60%		
Transmission Allocator			100.00%			
Other Allocator		0.00%			·	
ADIT - Transmission	(7,296,113)	-	(462,758)	(1,811,373)	(5,021,982)	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT-283 (Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Subtotal: ADIT-283 (Subject to Proration)	-	-		-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities						
Less: OPEB related ADIT, Above if not separately remove:						
Total: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				38.60%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-		-	

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration)	(105,285,964)	(61,549,029)	(462,758)	(4,692,494)	(38,581,682)	
ADIT-283 (Subject to Proration)	-	-	-	-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(105,285,964)	(61,549,029)	(462,758)	(4,692,494)	(38,581,682)	

- Instructions for Account 283:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column (
  2. ADIT items related only to Transmission are directly assigned to Column E
  3. ADIT items related to Plant and not in Columns C 8.0 are included in Column 1
  4. ADIT items related to Insurance of the Column Column I
  5. 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
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.

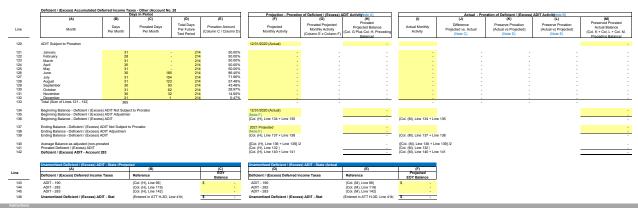
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADITC-255 (Unamortized Investment Tax Credits)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)	(1,691,515)	(169,766)	-	(1,521,749)		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized investment Tax Credit (Form 1, 266.8.1) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(1,691,515)	(169,766)		(1,521,749)	-	
Less: Adjustment to rate base						
Total: ADIT-255	(1,691,515)	(169,766)		(1,521,749)	-	
	, , , , , , ,	,				
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				38.60%		
Transmission Allocator			100.00%			
Other Allocator		0.00%		Ÿ.		
Unamortized Investment Tax Credit - Transmission	(587,418)	-	-	(587,418)	-	

Attachment 6E Delmarava

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADITC-255	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization	312,349	58,181		254,168		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized investment Tax Credit (Form 1, 268 a.B) multiplied by (1/1-1). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	312,349	58,181	-	254,168	-	
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				38.60%		
Transmission Allocator			100.00%		·	
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	98,113			98,113	-	

### Delmarva Power & Light Company Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated

	Rate Year = Projected for the 12 Months Ended December 31, 202:							
	Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 19 Days in Period	Projection - Proration of Deficient / (Excess) ADIT	Activitiviote A)		Actual - Pro	ration of Deficient / (Excess) (K)	ADIT Activitiviole B)	
	Days in Period   (C)   (D)   (E)	Projection - Proration of Deficient / (Excess) ADIT (F) (G) Projected Projected	(H) Prorated Projected Balance	(f) Actual Monthly	Difference	Preserve Proration	Preserve Proration	(M) Preserved Prorated Actual Balance
Line	Month Day's Remaining Day's in Future Processon Amount Per Month Per Month Test Period  (Column C / Column D)	Monthly Activity (Column E x Column F)	il. G Plus Col. H, Preceding Balance)	Activity Activity	Projected vs. Actual (Note C)	(Actual vs Projected) (Note D)	(Actual vs Projected) (Note E)	(Col. K + Col. L + Col. M, Preceding Balance)
1	Deficient / (Excess) ADIT Subject to Proration	12/31/2020 (Actual)	3,047,281	12/31/2020 (Actual)				3,047,281
3 4	January 31 - 214 50.00% February 28 - 214 50.00% March 31 - 214 50.00% April 30 - 214 50.00%		3,047,281 3,047,281 3,047,281 3,047,281	1	:		:	3,047,281 3,047,281 3,047,281 3,047,281
6 7	May 31 - 214 50.00%		3,047,281 3,047,281 3,047,281 3,047,281	1	:		:	3,047,281 3,047,281 3,047,281 3,047,281
9	May 31 - 244 50.00% June 30 185 244 86.00% July 31 155 244 86.00% July 31 155 244 86.00% July 31 155 244 24 71.30% July 31 155 244 24.00% July 31 155 244 28.00% July 31 155 245 245 245 245 245 245 245 245 245 2		3,047,281 3,047,281 3,047,281 3,047,281					3,047,281 3,047,281 3,047,281 3,047,281
12 13	November 30 32 214 14.95% December 31 1 214 0.47% Total (Sum of Lines 2 - 13) 365		3,047,281 3,047,281					3,047,281 3,047,281
15 16	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration	12/31/2020 (Actual) (Note F)	(569,021)	12/31/2020 (Actual)				(569,021
17	Beginning Balance - Deficient / (Excess) ADIT Adjustmen Beginning Balance - Deficient / (Excess) ADIT Mod Subject to Proration  Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration	(Cot. (H), Line 15 + Line 16 2021 Projected	(569,021)	(Col. (M), Line 15 + Line 1 12/31/2021 (Actuals)	6			(569,021
19 20	Ending Balance - Deficient (Excess) ADIT Adjustment Ending Balance - Deficient (Excess) ADIT Average Balance as adjusted (non-prorated	(Col. (H), Line 18 + Line 19	(284.511	(Col. (M), Line 18 + Line 1				(284,511
21 22 23	Prorated Deficient / (Excess) ADIT Deficient / (Excess) ADIT - Account 190	([Col. (H), Line 17 + Line 20] /2 (Col. (H), Line 13 ) (Col. (H), Line 21 + Line 22	3,047,281 2,762,770	([Col. (M), Line 17 + Line (Col. (M), Line 13   (Col. (M), Line 21 + Line 2	2			3,047,281 2,762,770
	Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 28 Days in Period (G) (G) (E)	Projection - Proration of Deficient / (Excess) ADIT (F) (G)	ActivityNote A) (H)	0	Actual - Pro	ration of Deficient / (Excess)	ADIT Activitylote B)	(M) Preserved Prorated
Line	Month Days Prorated Days Total Days Per Future Per Month Per Month Test Period (Column C / Column D)	Projected Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance II. G Plus Col. H, Preceding	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Actual Balance (Col. K + Col. L + Col. M,
24	Deficient / (Excess) ADIT Subject to Proration	12/31/2020 (Actual)	(64,038,022)	12/31/2020 (Actual)	(Note C)	(Note D)	(Note E)	Preceding Balance (64,038,022
25 26 27 28	January 31 - 214 50.00% February 28 - 214 50.00% March 31 - 254 50.00%	130,190 65,095 130,190 65,095 130,190 65,095	(63,972,927 (63,907,832 (63,842,736	153,152 153,152 153,152	22,962 22,962 22,962	88,057 88,057 88,057	:	(63,949,965 (63,861,909 (63,773,852
29 30	April 30 - 214 50.00% May 31 - 214 50.00% June 30 185 214 86.45%	130,190 65,095 130,190 65,095	(63,777,641 (63,712,546	153,152 153,152	22,962 22,962	88,057 88,057		(63,685,795 (63,597,738
31	July 31 154 214 71.95% August 31 123 214 57.48%	130,190 12,596 130,190 93,688 130,190 74,629 130,190 65,578 130,190 37,719 130,190 19,468	(63,595,995) (63,595,310) (63,431,481) (63,374,903) (63,337,184) (63,317,716)	153, 152 153, 152 153, 152 153, 152 153, 152 153, 152	22,962 22,962 22,962 22,962 22,962 22,962	116,650 97,791 79,540 60,680 42,429	:	(63,345,579 (63,247,788 (63,168,249
32 33 34 35 36 37	Septemor         30         93         214         43-40-90           October         31         62         214         28-57%           Novembe         30         32         214         14-85%           Novembe         30         32         214         14-85%           Total (Sum of Lines 25 - 36)         345         14-85%         44-85%		(63,337,184 (63,317,716 (63,317,108				:	(63,462,225) (63,345,579) (63,247,788) (63,168,249) (63,107,569) (63,065,139) (63,041,569)
37 38 39 40		1,562,284 720,914 12/31/2020 (Actual)	(18,577,082)	1,837,823 12/31/2020 (Actual)	275,539	996,453	_	(18,577,082)
39 40 41	Regining Balance - Deficient (Excess) ADIT Not Subject to Proration Beginning Balance - Deficient (Excess) ADIT Adjustmen Beginning Balance - Deficient (Excess) ADIT (Excess) ADIT	(Note F) (Col. (H), Line 38 + Line 39 2021 Projected	(18,577,082)	(Col. (M), Line 38 + Line 3	9)			(18,577,082
41 42 43	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration Ending Balance - Deficient / (Excess) ADIT Adjustment Ending Balance - Deficient / (Excess) ADIT Ending Balance - Deficient / (Excess) ADIT	2021 Projected (Note F) (Col. (H), Line 41 + Line 42	(9,288,541)	12/31/2021 (Actuals) (Cal. (M), Line 41 + Line 4	2			(9,288,541 - (9,288,541
44 45 46	Average Balance as adjusted (non-prorated Prorated Deficient / (Excess) ADIT Policient / (Excess) ADIT Account 282	([Col. (H), Line 40 + Line 43] /2 (Col. (H), Line 36 ) (Col. (H), Line 44 + Line 45	(13,932,811) (63,317,108) (77,249,919)	([Col. (M), Line 40 + Line (Col. (M), Line 36 ) (Col. (M), Line 44 + Line 4	13]/2			(13,932,811 (63,041,569 (76,974,381)
40	Deficient / (Excess) Accumulated Deferred Income Taxes - Other (Account No. 28	Projection - Proration of Deficient / (Excess) ADIT	[	(Out. (III), Este 44 1 Este 4		ration of Deficient / (Excess)	ADIT Activitiving (I)	(10,314,551)
Line	(A) (B) (C) (D) (E)  Days Prorated Days Protated Days Protation Amount  Per Future Provided Processing Process	(F) (G) Projected Projected	(H) Prorated Projected Balance	(I) Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M,
	Per Month Per Month Test Period (Colonia C / Colonia D)	Monthly Activity (Column E x Column F) (Col	I. G Plus Col. H, Preceding Balance)	Activity	(Note C)	(Note D)	(Note E)	(Col. K + Col. L + Col. M, Preceding Balance)
47 48	ADIT Subject to Proration  January 31 - 214 50.00%  February 28 - 214 50.00%	12/31/2020 (Actual)		12/31/2020 (Actual)				
48 49 50 51 52 53 54 55 56	March 31 - 214 50.00%		:	1	:		:	
53 54	April         30         -         214         50.00%           May         31         -         214         50.00%           June         30         135         214         68.45%           July         31         154         214         71.90%           August         31         123         214         67.48%           September         30         93         214         43.46%							-
56 57	Nujgital 31 123 214 31-809 September 30 93 214 43-89% October 31 62 214 128-97% November 30 32 214 14.95%							
58 59 60	December 31 1 214 0.47% Total (Sum of Lines 48 - 59) 365		<u> </u>					<u> </u>
61 62 63	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration Beginning Balance - Deficient ( Excess) ADIT Adjustmen Beginning Balance - Deficient ( Excess) ADIT Beginning Balance - Deficient ( Excess) ADIT	12/31/2020 (Actual) (Note F) (Col. (H), Line 61 + Line 62	(645,988)	12/31/2020 (Actual) (Col. (M), Line 61 + Line 6	2			(645,988 (645,988
64 65 66	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration Ending Balance - Deficient / (Excess) ADIT Adjustment Ending Balance - Deficient / (Excess) ADIT	2021 Projected (Note F) (Cot. (H), Line 64 + Line 65	1	12/31/2021 (Actuals) (Col. (M), Line 64 + Line 6	_			
66 67 68 69	Ending Balance - Delicient / (Excess) ADIT  Average Balance as adjusted (non-prorated Prorated Deficient / (Excess) ADIT	(Col. (H), Line 64 + Line 65 ([Col. (H), Line 63 + Line 66] /2 (Col. (H), Line 67 + Line 68	(322,994	(ICol. (M), Line 63 + Line	561/2			(322,994
69	Deficient / (Excess) ADIT - Account 283	(Col. (H), Line 67 + Line 68	(322,994)	(Col. (M), Line 59 ) (Col. (M), Line 67 + Line 6	8			(322,994)
Line	Unamortized Deficient / (Excess) ADIT - Federal (Projected (A) (B) (C) Deficient / (Excess) Deferred Income Taxes Reference	Unamortized Deficient / (Excess) ADIT - Federal (Actua (D) Deficient / (Excess) Deferred Income Taxes	(E)	(F) Projected				
70 71 72	Continum   Celtures   Description   EOY Balance   EOY Balance   EOY Balance   ADIT - 190   (Ccl. [4], line 23]   \$ 2,762,770   ADIT - 282   (Ccl. [4], line 46]   (7,249,919)   ADIT - 283   (Ccl. [4], line 69]   (322,994)	ADIT - 190 (C	Col. (M), Line 23) Col. (M), Line 46) Col. (M), Line 69)	\$ 2,762,770 (76,974,381)				
72 73	ADIT - 283 (Col. (H), Line 69] (322,994) Unamortized Deficient / (Excess) ADIT - Federa (Entered in ATT H-3D, Line 41a) \$ (74,810,143)	ADIT - 283 (C Unamortized Deficient / (Excess) ADIT - Federa (Ent	col. (M), Line 69) tered in ATT H-3D, Line 41a	(322,994) \$ (74,534,604)				
	Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 19	State Deficient / (Excess) Deferred Incor	me Taxes					
	(A) (B) (C) (D) (E)	Projection - Proration of Deficient / (Excess) ADIT (F) (G)	ActivityNote A) (H) Prorated	(1)	Actual - Pro (J)	ration of Deficient / (Excess) (K)	ADIT Activity/ole B) (L)	(M)
Line	Month Days Remaining Days Total Days Proration Amount in Future For Month Per Month Test Period (Column C / Column D)	Projected Projected Monthly Activity (Column E x Column F)	Projected Balance il. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
74	Deficient / (Excess) ADIT Subject to Proration	12/31/2020 (Actual)	·					-
75 76 77	January 31 - 244 50.00% February 28 - 244 50.00% March 31 - 244 50.00% April 30 - 244 50.00%	<u> </u>			:	:	:	:
78	May 31 - 214 50.00%				:			:
81 82 83	July 31 154 214 71.95% August 31 123 214 57.48% September 30 93 214 43.46%					:		
79 80 81 82 83 84 85 86	October 31 62 24 28.97% October 30 62 244 18.97% October 30 2 244 18.97% October 31 1 214 0.47% October 31 1 214 0	<u> </u>			:	:	:	-
87 88 89 90	Total (Sum of Lines 75 - 86) 365	12/31/2020 (Actual)	-	-	-	-	_	
89 90 91	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration Beginning Balance - Deficient (Excess) ADIT Adjustmen Beginning Balance - Deficient (Excess) ADIT Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration	(Note F) (Col. (H), Line 88 + Line 89	-	(Col. (M), Line 88 + Line 8	9			- :
92 93	Ending Balance - Deficient / (Excess) ADIT Adjustmen/ Ending Balance - Deficient / (Excess) ADIT	(Note F) (Col. (H), Line 91 + Line 92		(Col. (M), Line 91 + Line 9				
94 95 96	Average Balance as adjusted (non-prorated Prorated Deficient / (Excoss) ADIT Deficient (Excess) ADIT - Account 190	([Cot. (H), Line 90 + Line 93] /2 (Cot. (H), Line 86 ) (Cot. (H), Line 94 + Line 95	<u> </u>	([Col. (M), Line 90 + Line (Col. (M), Line 86 ) (Col. (M), Line 94 + Line 9	93] /2			<del></del>
	Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 28  Days in Poriod	Projection - Proration of Deficient / (Excess) ADIT  (F) (G)	Activity/lote A)		Actual - Pro	ration of Deficient / (Excess)	ADIT Activity/lote B)	
Line	Total Days	Projected Projected Monthly Activity	Prorated Projected Balance	(f) Actual Monthly	(J) Difference	(K) Preserve Proration	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorated Actual Balance
97	Morth Days Prorated Days Per Future Per Month Per Month Test Perford (Column C) (Column D)  Deficient / (Excess) ADIT Subject to Proration	Monthly Activity (Column E x Column F) (Col  12/31/2020 (Actual)	il. G Plus Col. H, Preceding Balance)	Activity	Projected vs. Actual (Note C)	(Actual vs Projected) (Note D)	(Note E)	(Col. K + Col. L + Col. M, Preceding Balance)
100 101 102	March 31 - 214 50.00% April 30 - 214 50.00%				:	į		
103 104 105						:	:	:
98 99 100 101 102 103 104 105 106 107 108 109 110	November 30 32 214 14.95%							
	December   31   1   214   0.47%			:	<del>:</del>	<del>.</del>	:	
111 112 113	Beginning Balance - Deticlient / (Exxess) ADIT Not Subject to Proration Beginning Balance - Deticnit / (Exxess) ADIT adjustmen Beginning Balance - Deticnit / (Exxess) ADIT	12/31/2020 (Actual) (Note F) (Col. (H), Line 111 + Line 112		(Col. (M), Line 111 + Line	112			
114 115 116	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration Ending Balance - Deficient / (Excess) ADIT Adjustment Ending Balance - Deficient / (Excess) ADIT	2021 Projected (Note F) (Col. (H), Line 114 + Line 115		(Col. (M), Line 114 + Line	115			:
116 117 118 119	Average Balance as adjusted (non-prorated Prorated Deficient / (Excess) ADIT Deficient / (Excess) ADIT - Account 282	([Col. (H), Line 113 + Line 116] /2 (Col. (H), Line 109 ) (Col. (H), Line 117 + Line 118		([Col. (M), Line 113 + Line (Col. (M), Line 109 ] (Col. (M), Line 117 + Line	116] /2			



1. For purposes of calculating transmission allocated projected activity, use Columns (F), (G), and (H) and set the "Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up" adjustment, use Columns (I), (J), (K), (L), and (N, a

Rate Year True-up Adjustmen Check

2. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs

#### Notes

- A This section is used to calculate the projected deficient /(excess) ADIT balances. The computations in columns A-H of this workpaper apply the proration rules of Reg. Sec. 1.167(l)-1(h)(6) to the projected annual activity of deficient (excess) accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For deficient
- B This section is used to actuable the actual difficient (secosal ACTT business. The computations in cultures A.M of this vertapper apply in procedure lases of Reg. 56. 1.15(1)-15(1)) and averaging in accordance with IRC Section 155((1)(1)(1)(1) consistently requirement for interval and avail available (self-regions) accordance deferent for consess subject to be normalization in the projected reviews requirement will make that a prosportiousle revieward of their projected provised districted (secosa) ACTT activity in the to-us-part appliament to the extent of the over-projection. Differences within the application of the projected provised provised activities (secosa) ACTT activity in the to-us-part activities of the source projection. The control of the contro
- C Column (J) is the difference between projected mornithy and actual mornithy activity (Column (I) minus Column (F)). Specifically, if projected and actual activity are both positive, a negative in Column (J) represents under projection (excess of actual activity are both positive, a project of actual activity are both negative, a negative in Column (J) represents under projection (excess of actual activity are both negative, a negative in Column (J) represents under projection (excess of actual activity are both negative, a negative in Column (J) represents under projection (excess of actual activity are both negative, a negative in Column (J) represents under projection (excess of actual activity are both negative, a negative in Column (J) represents under projection (excess of actual activity are both negative, a negative in Column (J) represents under projection (excess of actual activity are both negative, a negative in Column (J) represents under projection (excess of actual activity are both negative, a negative in Column (J) represents under projection (excess of actual activity are both negative, a negative in Column (J) represents under projection (excess of actual activity are both negative, a negative in Column (J) represents under projection (excess of actual activity are both negative, a negative in Column (J) represents under projection (excess of actual activity are both negative, a negative in Column (J) represents under projection (excess of actual activity are both negative, a negative in Column (J) represents under projection (excess of actual activity are both negative, a negative in Column (J) represents under projection (excess of actual activity are both negative, a negative in Column (J) represents under projection (excess of actual activity are both negative, a negative in Column (J) represents under projection (excess of actual activity are both negative, a negative in Column (J) represents under projection (excess of actual activity are both negative, and activity are both negativ
- D Column (I) preserves proadlow when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column (J) is over-projected, enter Column (G) x [Column (I) Column (F)]. If Column (J) is under-projected, enter Column (G) x [Column (G) x [
- E Column (L) applies when (1) Column (J) is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column (J). In other situations, enter
- F IRS normalization adjustment

# Delmarva Power & Light Company Deficient / (Excess) Deferred Income Taxes - Transmission Allocated Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

	Federal Deficient / (Excess) Deferred Income Taxes										
			Tax Cuts and Jobs Act	of 2017							
	(A)	(B)	(C)		(D)	(E)			(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		December 31, 2017 ADIT Deficient / (Excess)		nber 31, 2020 BOY Balance		current Year	Dece	ember 31, 2021 EOY Balance
1	Unprotected Non-Property	_	_								
2 3 4 5	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note A) (Note A) (Note A) (Note A)	4 Years 4 Years 4 Years 4 Years	\$	(2,276,084) - (2,583,952)	\$	(569,021) - - (645,988)	\$	569,021 - - 645,988	\$	- - - -
6	Subtotal - Deficient / (Excess) ADIT			\$	(4,860,037)	\$	(1,215,009)	\$	1,215,009	\$	-
7	Unprotected Property										
8 9 10 11	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note A) (Note A) (Note A) (Note A)	5 Years 5 Years 5 Years 5 Years	\$	- (46,442,704) -	\$	- (18,577,082) -	\$	- - 9,288,541 -	\$	- - (9,288,541) -
12	Subtotal - Deficient / (Excess) ADIT			\$	(46,442,704)	\$	(18,577,082)	\$	9,288,541	\$	(9,288,541)
13	Protected Property										
14 15 16 17	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note A) (Note A) (Note A) (Note A)	ARAM ARAM ARAM ARAM	\$	3,047,281 - (68,077,223)	\$	3,047,281 - (64,047,302) -	\$	- - 1,847,103 -	\$	3,047,281 - (62,200,199) -
18	Subtotal - Deficient / (Excess) ADIT			\$	(65,029,942)	\$	(61,000,021)	\$	1,847,103	\$	(59,152,918)
19	Total - Deficient / (Excess) ADIT			\$	(116,332,683)	\$	(80,792,112)	\$	12,350,653	\$	(68,441,459)
			Tax Reform Act of 1	986							
	(A)	(B)	(C)		(D)		(E)		(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		mber 30, 2018 ADIT sient / (Excess)	Decer	nber 31, 2020 BOY Balance		Surrent Year	December 31, 2021 EOY Balance	
20	Protected Property										
21 22 23 24	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note B) (Note B) (Note B) (Note B)	ARAM ARAM ARAM ARAM	\$	- - 83,678 -	\$	- - 9,280 -	\$	- - (9,280) -	\$	: :
25	Subtotal - Deficient / (Excess) ADIT			\$	83,678	\$	9,280	\$	(9,280)	\$	-
26	Total - Deficient / (Excess) ADIT			\$	83,678	\$	9,280	\$	(9,280)	\$	

		Total Federal De	eficient / (Excess) De	eferred Income Taxes				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	December 31, 2020 BOY Balance	Current Year Amortization	December 31, 2021 EOY Balance	
	Unprotected Non-Property	-						
27 28 29 30	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$ 771,196 - (114,436,249) (2,583,952)	\$ 2,478,260 - (82,615,104) (645,988)	\$ 569,021 - 11,126,364 645,988	\$ 3,047,281 - (71,488,740)	
31	Total - Deficient / (Excess) ADIT			\$ (116,249,005)	\$ (80,782,832)	\$ 12,341,373	\$ (68,441,459)	
32	Tax Gross-Up Factor	ATT H-3D, Line 132b		1.38	1.38	1.38	1.38	
33	Regulatory Asset / (Liability)			\$ (160,820,370)	\$ (111,756,010)	\$ 17,073,214	\$ (94,682,796)	
		Federal Inco	ome Tax Regulatory	Asset / (Liability)				
	(A)	(B)	(C)	(D)	(E) December 31, 2020	(F)	(G) December 31, 2021	
Line	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance	
34 35	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$ - (160,820,370)	\$ - (111,756,010)	\$ - 17,073,214	\$ - (94,682,796)	
36	Total - Transmission Regulatory Asset / (Liability)			\$ (160,820,370)	\$ (111,756,010)	\$ 17,073,214	\$ (94,682,796)	

			State Tax Rate Cha	inge			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
ne	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	December 31, 2020 BOY Balance	Current Year Amortization	December 31, 20 EOY Balance
37	Unprotected Non-Property			Belloiett? (Excess)	Balarioo	7 tillorazation	Balanco
38 39	ADIT - 190	(Note C)	4 Years	\$ -	\$ -	\$ -	\$
40	ADIT - 281 ADIT - 282	(Note C) (Note C)	4 Years 4 Years	-	-	-	
41 42	ADIT - 283 Subtotal - Deficient / (Excess) ADIT	(Note C)	4 Years	<u>-</u> \$ -	<u>-</u>		\$
				<b>y</b> -	<b>y</b> -	<b>.</b>	Ψ
43 44	Unprotected Property  ADIT - 190	(Note C)	5 Years	\$ -	s -	\$ -	\$
45	ADIT - 281	(Note C)	5 Years	- -	-	-	<b>.</b>
46 47	ADIT - 282 ADIT - 283	(Note C) (Note C)	5 Years 5 Years	-	-	-	
48	Subtotal - Deficient / (Excess) ADIT	(Note C)	3 Teals	\$ -	\$ -	\$ -	\$
49	Protected Property						
50	ADIT - 190	(Note C)	NA	\$ -	\$ -	\$ -	\$
51 52	ADIT - 281 ADIT - 282	(Note C) (Note C)	NA NA				
53	ADIT - 283	(Note C)	NA	-	-	-	
54	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$
55	Total - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
		Total Sta	te Deficient / (Exces	ss) Deferred Income Taxe	es .	<u> </u>	· ·
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
			Amortization		December 31, 2020		December 31, 20
ne	Deficient / (Excess) Deferred Income Taxes	Notes	Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
56	ADIT - 190			\$ -	\$ -	\$ -	\$
57	ADIT - 281			\$ -	<b>\$</b> -	\$ -	-
58 59	ADIT - 282 ADIT - 283			\$ - \$ -	\$ - \$ -	\$ - \$ -	
60	Total - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
61	Tax Gross-Up Factor	ATT H-3D, Line 132b		1.38	1.38	1.38	1
62	Regulatory Asset / (Liability)			\$ -	\$ -	\$ -	\$
		State	e Income Tax Regula	atory Asset / (Liability)			
	(A)	(B)	(C)	(D)	(E) December 31, 2020	(F)	(G) December 31, 20
Line	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
63 64	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$ - -	\$ - -	\$ -	\$
65	Total - Transmission Regulatory Asset / (Liability)			\$ -	\$ -	\$ -	\$ -
00		Federal an	d State Income Tax	Regulatory Asset / (Liabil	lity)		
	Federal and	State Income Tax Regula	atory Asset / (Liabilit	y) related to Excess / Det	ficient Deferred Income	Taxes	

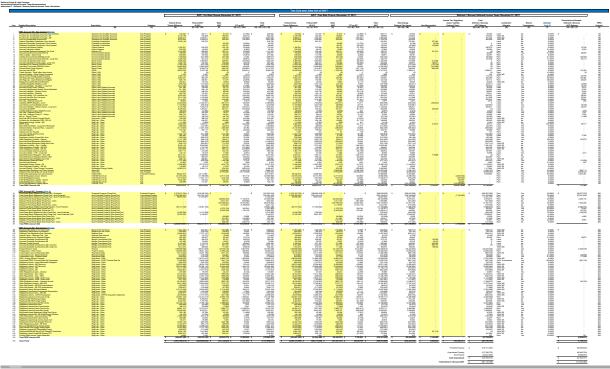
Line	Regulatory Assets / (Liabilities)	Notes	ADIT Deficient / (Excess)		 BOY Balance		Current Year Amortization		EOY Balance
66	Account 182.3 (Other Regulatory Assets)		\$	- (400,000,070)	\$ - (444 750 040)	\$	-	\$	- (04.000.700)
67	Account 254 (Other Regulatory Liabilities)			(160,820,370)	(111,756,010)		17,073,214		(94,682,796)
68	Total - Transmission Regulatory Asset / (Liability)		\$	(160,820,370)	\$ (111,756,010)	\$	17,073,214	\$	(94,682,796)

#### Instructions

- 1. For transmission allocated deficient / (excess) deferred income taxes related to rate changes occurring after September 30, 2018, insert new amortization table that delineate the deficient and excess deferred taxes by protected property, unprotected property, and unprotected non-property by ADIT category.
- 2. Set the amortization period for unprotected property to 5 years and unprotected non-property to 4 years. The amortization of deficient and (excess) ADIT designated as protected will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements.
- 3. Update applicable formulas in the "Total Federal Deficient / (Excess) Deferred Income Taxes" and "Total State Deficient / (Excess) Deferred Income Taxes" sections to ensure appropriate inclusion of deficient / (excess) ADIT deferred income taxes related to rate changes occurring after September 30, 2018.
- 4. Insert note explaining the event giving rise to the deficient / (excess) ADIT including the start and end date for the amortization. The amortization ceases after the related regulatory asset / liability is drawn down to zero.

#### Notes

- A Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments, tax return amendments, or new IRS guidance. The amortization of protected property related deficient and (excess) ADIT will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements and may vary by year depending on where each underlying asset resides in its individual life cycle. The unprotected property related excess) ADIT will be fully amortized by December 31, 2022. The unprotected property related excess and deficient ADIT will be fully amortized by December 31, 2021. Note The amortization formula in Column F will change based on where DPL resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- B The remaining unamortized excess and deficient ADIT related to the Tax Reform Act of 1986 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 et al . The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.



A because of the CE of desired or moral as falled an adaptive becaused by branch and compared to the project of program of the compared of the

A. Categorisation of latera as proteinted or non-proteinted self-remain as uniquely agreed, advant a sharing in guidance from the internal Placerase Elevation [Fig. 10], respectively from the contraction of the lateral and surgicial cost in adjusted journey for amendation each year of actual adjustments, lateral amendation in any surgicial placeral and adjustments, lateral responsibility of amendation in adjustment in Efficiency and in expension of the contraction of the lateral in Efficiency and in expension of the contraction of the lateral in Efficiency and in expension of the lateral in Efficiency and in expension of the lateral in Efficiency and in Efficiency an

ter minor amendments, or a change in PMI guidance. July smalling changes will be providently distributed including the basis for the other.

The advanture promotings in Coloron T are based on the applicable promotings at the date of the sale shange and must remain fixed also commissions around a second and around the sales.

### Attachment 2 - Taxes Other Than Income Worksheet

1 Real property (State, Municipal or Local) 2 Personal property 3 Federal/State Excise 4 5 6 6 6 Fotal Plant Related 32,060,741 37.8765% 12,143,49  Labor Related Wages & Salary Allocator  7 Federal FICA & Unemployment & State unemploymen 8 9 10 11 Fotal Labor Related 4,021,125 13.3337% 536,16  Other Included Gross Plant Allocator  12 Miscellaneous Fotal Other Included 10 37.8765%  Fotal Included 12,679,65	r Taxes	Page 263 Col (i)	Allocator	Allocated Amount
2 Personal property 3 Federal/State Excise 4 5 6 Fotal Plant Related 32,060,741 37.8765% 12,143,49 Labor Related Wages & Salary Allocator 7 Federal FICA & Unemployment & State unemploymen 4,021,125 9 10 11 Fotal Labor Related 4,021,125 13.3337% 536,16  Other Included Gross Plant Allocator 12 Miscellaneous - Fotal Other Included 0 37.8765% Fotal Other Included 12,679,65  Excluded 13 MD State Franchise Tax 8,556,174 14 DE Gross Receipts Tax 10,368 16 Sales and Use Tax 10,368 16 Sales and Use tax VA 17 PA Franchise 1 10,368 18 DE Public Utility Tax 8,833,416 19 Willmington City Franchise Tax 776,833 20 MD Environmental Surcharge 556,716 10 Other 465,432 22 Exclude State Dist RA amort in line 7 11,435 15,579,592 13 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14) 55,579,592	Plant Related	Gr	oss Plant Allocate	or
12,143,49   12,143,49   12,143,49   12,143,49   12,143,49   12,143,49   12,143,49   12,143,49   12,143,49   12,143,49   12,143,49   12,143,49   12,143,49   13,143,49   14,021,125   14,021,125	2 Personal property 3 Federal/State Excise 4 5	32,060,741		
7 Federal FICA & Unemployment & State unemploymen 8 9 10 11 11 17 Total Labor Related 4,021,125 13.3337% 536,16  Other Included Gross Plant Allocator  12 Miscellaneous	Total Plant Related	32,060,741	37.8765%	12,143,491
Solution   Solution	Labor Related	Wage	es & Salary Alloca	ator
Cotal Labor Related	8 9 10	4,021,125		
12 Miscellaneous	Total Labor Related	4,021,125	13.3337%	536,163
### State Franchise Tax	Other Included  12 Miscellaneous Total Other Included	-		<b>or</b> 0
13 MD State Franchise Tax 4 DE Gross Receipts Tax 282,352 15 MD Sales and Use Tax 10,368 16 Sales and Use tax VA - 17 PA Franchise 18 DE Public Utility Tax 8,838,416 19 Wilmington City Franchise Tax 776,833 20 MD Environmental Surcharge 556,716 21 Other 465,432 22 Exclude State Dist RA amort in line 7 11,435 23 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14) 55,579,592	Total Included			12,679,654
14 DE Gross Receipts Tax       282,352         15 MD Sales and Use Tax       10,368         16 Sales and Use tax VA       -         17 PA Franchise       -         18 DE Public Utility Tax       8,838,416         19 Wilmington City Franchise Tax       776,833         20 MD Environmental Surcharge       556,716         21 Other       465,432         22 Exclude State Dist RA amort in line 7       11,435         22 Total "Other" Taxes (included on p. 263)       55,579,592         23 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)       55,579,592	Excluded			
24 Difference -	14 DE Gross Receipts Tax 15 MD Sales and Use Tax 16 Sales and Use tax VA 17 PA Franchise 18 DE Public Utility Tax 19 Wilmington City Franchise Tax 20 MD Environmental Surcharge 21 Other 22 Exclude State Dist RA amort in line 7	282,352 10,368 - - 8,838,416 776,833 556,716 465,432 11,435		
	24 Difference	-		

### Criteria for Allocation:

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

#### Attachment 3 - Revenue Credit Workpaper

Account (Ed. Dontées Florido Données		To	tal Amount	Allocation Factor	Allocation %	Total Amount Included In Rates
Account 454 - Rent from Electric Property  1. Rent from Electric Property - Transmission Related (Note 3)			1.570.810	Transmission	100%	\$ 1.570.810
2 Total Rent Revenues	(Sum Lines 1)	\$	1,570,810			\$ 1,570,810
Account 456 - Other Electric Revenues (Note 1)						
3 Schedule 1A		\$	1,466,347	Transmission	100%	\$ 1,466,347
4 Net revenues associated with Network Integration Transmission Service (N is not included in the divisor (difference between NITS credits from PJM an						
paid by Transmission Owner) (Note 4)		\$	-	Transmission	100%	
5 Point to Point Service revenues for which the load is not included in the div	visor received by Transmission Owner (Note 4)		1,766,547	Transmission	100%	.,,
6 PJM Transitional Revenue Neutrality (Note 1)				Transmission	100%	
7 PJM Transitional Market Expansion (Note 1)		\$	-	Transmission	100%	
8 Professional Services (Note 3)		\$	-	Transmission	100%	
9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)			4,415,331	Transmission	100%	
10 Rent or Attachment Fees associated with Transmission Facilities (Note 3)				Transmission	100%	\$ -
11 Affiliate Credits		\$	5,500,013	Wages and Salaries	13.33%	\$ 733,353
11a Miscellaneous Credits (Attachment 5)		\$	170,954	Various		\$ 170,954
12 Gross Revenue Credits	(Sum Lines 2-11)	\$	14,890,002			\$ 10,123,342
13 Less line 18g		\$	(1,003,080)	Transmission	100%	\$ (1,003,080)
14 Total Revenue Credits						\$ 9,120,262

### Revenue Adjustment to determine Revenue Credit

S

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 173 of Appendix A.

16 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.

associated reviewues are not included in the Rates.

17 Note 2. Raternaking 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 properly leases for farming, grazing or nurserie; (4) licenses of intellectual properly (including a portable oil degasfication process and scheduling software), and (5) transmission maintenance and consulting services for the process of the scheduling of the scheduling scheduling services for the scheduling schedul

21 Total Account 454, 456 and 456.1
22 Note 4: SECA revenues booked in Account 447.

567,730 (1,003,080) 161,434,802

208,186,658

(Line 135 + 136g +137)

7,114,746

### **Delmarva Power & Light Company**

### Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Α

В

Total Income Taxes

138

Return and Taxes with 100 Basis Point increase in ROE
100 Basis Point increase in ROE (Line 127 + Line 138)
89,403,364
100 Basis Point increase in ROE
1.00%

59				
	Rate Base		(Line 39 + 58)	1,083,474,71
	Long Term Interest			
00	Long Term Interest		p117.62c through 67c Attachment 8	63,495,8
01 02	Less LTD Interest on Securitization B(Note P)  Long Term Interest		"(Line 100 - line 101)"	63,495,8
			(Ellie 100 lille 101)	00,400,0
03	Preferred Dividends	enter positive	p118.29c	
	Common Stock			
04	Proprietary Capital		p112.16c	1,794,503,9
05	Less Preferred Stock	enter negative	(Line 114)	0.477.7
06 07	Less Account 216.1 Common Stock	enter negative	p112.12c (Sum Lines 104 to 106)	2,177,7 1,796,681,6
) (	Common Stock		(Sulfi Lines 104 to 106)	1,790,001,0
	Capitalization			
80	Long Term Debt		p112.17c through 21c	1,763,383,8
09	Less Loss on Reacquired Debt	enter negative	p111.81c	-4,890,2
10	Plus Gain on Reacquired Debt	enter positive	p113.61c	4.055.0
11 12	Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds	enter negative enter negative	Attachment 1B - ADIT EOY, Line 7 Attachment 8	1,355,3
13	Total Long Term Debt	enter negative	(Sum Lines 108 to 112)	1,759,848,9
14	Preferred Stock		p112.3c	1,700,040,0
15	Common Stock		(Line 107)	1,796,681,6
16	Total Capitalization		(Sum Lines 113 to 115)	3,556,530,5
17	Debt %	Total Long Term Debt	(Line 113 / 116)	49.4
18	Preferred %	Preferred Stock	(Line 113 / 110) (Line 114 / 116)	0.0
19	Common %	Common Stock	(Line 115 / 116)	50.5
20	Debt Cost	Total Long Term Debt	(Line 102 / 113)	0.03
21	Preferred Cost	Preferred Stock	(Line 103 / 114)	0.00
22	Common Cost (Note J from Appendix A)	Common Stock	Appendix A % plus 100 Basis Pts	0.11
23	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * 120)	0.01
24	Weighted Cost of Preferred	Preferred Stock	(Line 118 * 121)	0.00
25	Weighted Cost of Common	Common Stock	(Line 119 * 122)	0.05
26	Total Return ( R )		(Sum Lines 123 to 125)	0.07
27	Investment Return = Rate Base * Rate of Return		(Line 59 * 126)	82,288,6
	te Income Taxes			
nposi				
nposi	Income Tax Rates			
28	FIT=Federal Income Tax Rate	(Note I from ATT H-3D)		21.0
28 29	FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite	(Note I from ATT H-3D)		8.5
28 29 30	FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite P (Percent of federal income tax deductible for state	(Note I from ATT H-3D) purposes)		8.5 0.0
28 29 30	FIT=Federal Income Tax Rate  SIT=State Income Tax Rate or Composite P (Percent of federal income tax deductible for state T T=1 - {((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) :	(Note I from ATT H-3D) purposes)		8.5 0.0 27.7
28 29 30 31 2a	FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite P (Percent of federal income tax deductible for state	(Note I from ATT H-3D) purposes)		8.5 0.0
	FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite P (Percent of federal income tax deductible for state T $T=1-\{[(1-SIT)^*(1-FIT)]/(1-SIT^*FIT^*p)\}$ : T/ (1-T) Tax Gross-Up Factor 1*1/(1-T)	(Note I from ATT H-3D) purposes)		8.5 0.0 27.7 38.3
28 29 30 31 2a 2b	FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite P (Percent of federal income tax deductible for state T T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} : T/ (1-T) Tax Gross-Up Factor 1*1/(1-T)  ITC Adjustment	(Note I from ATT H-3D) purposes) = (Note U from ATT H-3D)	Attachment 1A - ADIT	8.5 0.0 27.7 38.3 1.38
28 29 30 31 2a 2b	FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite P (Percent of federal income tax deductible for state T T	(Note I from ATT H-3D) purposes)	Attachment 1A - ADIT	8.5 0.0 27.7 38.3 1.38
28 29 30 31 2a 2b	FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite P (Percent of federal income tax deductible for state T T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} : T/ (1-T) Tax Gross-Up Factor 1*1/(1-T)  ITC Adjustment	(Note I from ATT H-3D) purposes) = (Note U from ATT H-3D)	Attachment 1A - ADIT (Line 132b) (Line 133 * 134)	8.5 0.0 27.7 38.3 1.38 -97,4 1.38
28 29 30 31 2a 2b	FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite P (Percent of federal income tax deductible for state T T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}: T/ (1-T) Tax Gross-Up Factor 1*1/(1-T)  ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmission	(Note I from ATT H-3D) purposes) = (Note U from ATT H-3D)	(Line 132b)	8.5 0.0 27.7 38.3 1.38 -97, 1.38
28 29 30 31 22a 22b 33 34	FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite P (Percent of federal income tax deductible for state T T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}: Tax Gross-Up Factor 1*1/(1-T)  ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmission  Other Income Tax Adjustment	(Note I from ATT H-3D) =  (Note U from ATT H-3D) enter negative	(Line 132b) (Line 133 * 134)	8.5 0.0 27.7 38.3 1.38 -97, 1.38 -134,
28 29 30 31 2a 2b	FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite P (Percent of federal income tax deductible for state T T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}: T/ (1-T) Tax Gross-Up Factor 1*1/(1-T)  ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmission	(Note I from ATT H-3D)  =  (Note U from ATT H-3D) enter negative  (Note T from ATT H-3D)	(Line 132b)	8.5 0.0 27.7 38.3 1.38 -97, 1.38 -134,
28 29 30 31 22a 22b 33 34 35	FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite P P (Percent of federal income tax deductible for state T T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} - TI / (1-T) Tax Gross-Up Factor 1*1/(1-T)  ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmission  Other Income Tax Adjustment Tax Adjustment Tax Adjustment Tax Credit Component of Transmission Depreciation Expense	(Note I from ATT H-3D)  =  (Note U from ATT H-3D) enter negative  (Note T from ATT H-3D)	(Line 132b) (Line 133 * 134) Attachment 5, Line 136a	8.5 0.0 27.7 38.3 1.36 -97, 1.38 -134,
88 89 80 81 81 82 83 84 85 66 66 66 66 66	FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite P (Percent of federal income tax deductible for state T T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}- TAX Gross-Up Factor 1*1/(1-T)  ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmission  Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component Amortization of Other Flow-Through Items - Transmission Component	(Note I from ATT H-3D)  =  (Note U from ATT H-3D) enter negative  (Note T from ATT H-3D) (Note T from ATT H-3D)	(Line 132b) (Line 133 * 134)  Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d	8.5 0.0 27.7 38.3 1.38 -97., 1.38 -134,
28 29 30 31 22a 22b 33 34 35 66 66 66 66 66	FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite P (Percent of federal income tax deductible for state T T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}: T/ (1-T) Tax Gross-Up Factor 1*1/(1-T)  ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmission  Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component Amortization of Other Flow-Through Items - Transmission Component Other Income Tax Adjustments - Expense / (Benefit)	(Note I from ATT H-3D)  =  (Note U from ATT H-3D) enter negative  (Note T from ATT H-3D)	(Line 132b) (Line 133 * 134)  Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136c (Line 136a + 136b + 136c + 136d)	8.5 0.0 27.7 38.3 1.38 -97.1 1.38 -134.; 136.1 -12,341;
88 89 90 11 122a 122b 13 14 15 15 16 16 16 16 16 16 16 16 16 16 16 16 16	FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite P (Percent of federal income tax deductible for state T T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} : T/ (1-T) Tax Gross-Up Factor 1*1/(1-T)  ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor TIC Adjustment Allocated to Transmission  Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component Amortization of Other Flow-Through Items - Transmission Component Other Income Tax Adjustments - Expense / (Benefit) Tax Gross-Up Factor	(Note I from ATT H-3D)  =  (Note U from ATT H-3D) enter negative  (Note T from ATT H-3D)	(Line 132b) (Line 133 * 134)  Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d (Line 136a + 136b + 136c + 136d) (Line 132b)	8.5 0.0 27.7 38.3 1.38 -97,1 1.38 -134,: 136,-12,341,:
28 29 30 31 2a 2b 33 34 35	FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite P (Percent of federal income tax deductible for state T T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}: T/ (1-T) Tax Gross-Up Factor 1*1/(1-T)  ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmission  Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component Amortization of Other Flow-Through Items - Transmission Component Other Income Tax Adjustments - Expense / (Benefit)	(Note I from ATT H-3D)  =  (Note U from ATT H-3D) enter negative  (Note T from ATT H-3D)	(Line 132b) (Line 133 * 134)  Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136c (Line 136a + 136b + 136c + 136d)	8.5 0.0 27.7 38.3 1.38

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All schemed A. Line B., Descriptions, Notes, Form 1 Page 4s and instructions Review Codes A Line B., Descriptions, Notes, Form 1 Page 4s and instructions So Interest in Manual Codes  Facility Credits under Section 36 of the PAM CATT and Facility Credits to Vinitating per settlement	Total Surpeire Contract to Contract  Surpeire Contract Contract  Surpeire Contract Contract  Surpeire Contract Contract  Surpeire Contract Contract  Add Anno Surpeire Contract  Add Anno Surpeire Contract  Surpeire Contract  Add Anno Surpeire Contract  Surpeire
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			Transmission			
			Depreciation		Tax Rate from	
Line	Component Descriptions	Instruction References	Expense Amount	AT	tachment H-3D, Line 121	Amount to Line 136e
136a	Tax Adjustment for AFLDC Equity Component of Transmission Depreciation Expense Amortization of Deficient / (Excess) Defend Taxes - Transmission Component	Instr. 1, 2, 3 below	\$ 490,981	×	27.72%	\$ 136,075
136b	Amortization Deficient / (Excess) Deferred Tases (Federal) - Transmission Component	Instr. 4 below				(12.341.373)
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	Instr. 4 below				
1360	Amortization of Other Flow-Through Items - Transmission Component	Instr. 5 below				
13Ge	Total Other Income Tax Adjustments - Expense / (Benefit)	Instr. 6 below				\$ (12,205,298)
Instit. #s	Instructions					
Institute 5	Transmission Depreciation Supense is the gross cumulative amount based upon tax records of capitalization	train serve art is habbadow visco 2010 A har				
	attributable to the transmission function multiplied by the Capital Recovery Rate (described in Instruction	12).				
Inst. 2	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.					
Inst. 3	"AFLIDC Equity" category reflects the nondeductible component of depreciation expense related to the o	capitalized equity portion of Allowance for Funds				
	Used During Construction (AFUDC)					
inst. 4	Upon enactment of changes in tax law, accumulated deferred income taxes are re-measured and adjust	ted in the Company's books of account, resulting				
1	in deficient or (excess) accumulated deferred income taxes (ADIT). Such deficient or (excess) ADIT attr	ributed to the transmission function will be based				
1	upon tax records and calculated in the calendar year in which the deficient or (excess) amount was mea	ssured and recorded for financial reporting				
	purposes. See Attachment 1E - ACVT Amortization, Column F, Line 50 and Line 193 for additional infor amortization. The current year amortization of deficient and rescess ACVT is recorded in FERC Account	mation and support for the current year				
inst. 5	Other Flow-Through Items - in the past regulatory agencies required certain federal and state income to between the amount of taxes computed for ratemaking outcomes and taxes on the amount of actual our	x savings resulting from temporary differences				
	between the amount of taxes computed for ratemaking purposes and taxes on the amount of actual curl. "flowed through" rates for certain assets. The "flow-through" savings were accounted for in deferred tax.	rent redects income tax sability to be immediately				
	"moved through" rates for certain assets. The "tox-through" savings were accounted for in deterred tax understanding that while tax savings would be immediately flowed through to rategavers, the flow-through	barances, based on the expectation and				
1	understanding that whee tax savings would be immediately towed through to rategayers, the tow-through differences reverse would be recovered from rategayers. The "Amortization of Other Flow-Through item	yr expense in area with the topology				
	expense relating to the reversal of these temporary differences. The Other Flow-Through balance as of	Sentember 30 2018 will asseme healening				
	October 1, 2018 based on the prescribed periods.					
Inst. 6	Negative amounts (i.e. tax benefits) reduce recoverable tax expense and positive amounts (i.e. tax expe	and because and a second second				

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	TER		and mapping crimings	Secret State Sec.
Description	TatoNSachment ATT In 172	Call Reference	Easing PERC Reference	Arvani FERC Form 1 Location
2 Total Wages Expense 3 Less ASO Wages Expense	ATT H-3D ATT H-3D	F12 F13	9316.28b 9316.27b	9330 335 28b 9330 335 77b
				p350 355 296 p350 355 296 p350 355 275 p350 207 155g (See Alledones) SA, See
4 Electric Plant in Sentue	ATT H-3D	P10	p207.105g (See Allachment SA, Sne 14, solumn ()	
8 Assumulated Mangalin Americanium	ATT H-3D	F26	p200.21s (See Allachment 9, line 16, column 9)	Attachment 9, line 14, solumn 1) p200-207-28 g (line Attachment 9, line 14,
6 Transmission Flant in Service	ATT H-3D	res	s207.85 s (See Allachment S. See 16, solumn b)	Attachment 9, line 14, ordered by
				Attachment 9, time 14, solumn b) p200-227 Big E p200-227 Big (See Attachment 9, time 14, solumn s)
T Commel & Makinghin  E Line Answer Sill  P Plan Transcription Leave Payments  Uses Paymin Yawanean Answer Sill  Lines Paymin Yawanean Answer Sill  Lines Paymin Yawanean Answer Sill  Sill Paymin Yawanean Answer Sill  Sill Paymin Yawanean Payman Sill  Paymin Yawanean Payman Sill  Paymin Yawanean Payman Sill  Sill Commel Andword	ATT 96-300 ATT 96-300 ATT 96-300 ATT 96-300 ATT 96-300 ATT 96-300 ATT 96-300 ATT 96-300 ATT 96-300	PSZ	p205.5 g B p207.95 g (line Atlashment 9, line 14, solution c)	Attachment 9, line 16, solution c) p320-321-96.b
8 Less Associations 9 Plus Triansonission Lesse Payments	ATT H-3D	F100 F162	9321.86.b 9203.3.c 9323.1850	p330-321.86.b p300-221.3 i p330-323.188b p330-323.188b
Plus Transmission Lease Payments     Less Projectly transmiss Assessed SSS     Less Regulatory Commission Eay Assessed SSS     Less Regulatory Commission Eay Assessed SSS	ATT H-3D	P182		9320-323-1896 9320-323-1896
12 Less General Advertising Exp Account 930.1 13 Resultdory Connession East Account 928	ATT H-3D ATT H-3D	F163	9323.1976 9323.1976	9320-323.1916 9320-323.1896
8 Plus Transmission Laker Perjaments 10 Leven Proposition Commission Stay Annual State 11 Leven Regulatory Commission Stay Annual State 12 Leven Commission Stay Annual State 13 Regulatory Commission State 13 Regulatory Commission State 13 Regulatory Commission State 14 Commission Annual State 15 Regulatory Commission State 16 Regulatory Commission State 17 Regulatory Commission State 18 Regulatory Commission State	ATT H-3D ATT H-3D	F160 F181 F182 F183 F180 F180 F186	9223 1916 9223 1916 9223 1916 9223 1916 9223 1916	p320-323.1916 p320-323.1886
16. General Advertising Exp Associal \$50.1	ATT H-3D	F100		y320-323-1916 F330-327-7664-(See
17 Transmission Depositation Expense 18 General Depositation	ATT H-3D ATT H-3D	FIRE	PIDS Talks (Dee Allashment S) pIDS 1048s (Dee Allashment S)	p320-323.18% p320-323.18% p320-323.18% p320-323.18% p320-323.18% p320-323.18% p320-323.18% p320-323.18% p320-323.18% p330-323.18% p330-323.73% p336-327.73% (See Williams City) p336-327.73% (See Williams City) p336-327.73% (See
18 General Depresiation 19 Internation Association	ATTH-3D ATTH-3D	PIRE	p336.10bds (See Allastoned S) p336.10be (See Allastoned S)	Atlantoneri S) p238-237 hille (See
19 Intergible Annobation 20 Common Depresation - Electric Only	ATTH-3D	FIRE	p336.146+ (See Allashmed II) p336.11.b (See Allashmed II)	Attachment 5) p330-337-11-b (See Attachment 5)
				4206 or 4209-227-114
21 Common Americation - Electric Croly	ATT H-3D	F190	p208 or p208.114 (See Attachment 5)	p356 or p250-337, 114 (See Allachment S) p110-117,424 Brough 674 p112-113,164 p112-113,124
22 Long Term Interest 23 Proportions Couled. 23 Proportions Couled. 23 Lone Associated 23 Science Associated 23 Science Associated 23 Science Associated 23 Proportion Couled 20 Print Couled Associated 25 Print Couled 25 Pr	ATT H-3D ATT H-3D ATT H-3D ATT H-3D ATT H-3D ATT H-3D ATT H-3D ATT H-3D	F207 F216 F216 F217 F221 F222 F223 F227	9117-52% Brough 67% 9112-366 9112-356 9112-356 9112-378 Brough 27% 9113-378	9112-113.18s
26 Less Account 216.1 20 Less Account 219	ATT H-3D ATT H-3D	F216 F217	9112.12s 9112.18s	9112-113.12v 9112-113.13v
26 Leve Account 216.1 28 Leve Account 219 26 Leve Term Deld 27 Leve Loss on Recognized Deld	ATT H-3D ATT H-3D	F221 F222	9112.17s Brough 21s 9111.81s	9112-113 TN Brough 21s 9110-111 81s
28 File Call on Reacquired Debt 29 Findhard Work	ATT H-3D	F223	9113.81s 9112.3s	9112-113-8% 9113-113-8%
30 Foolinite X 31 Foolinite Y	ATT H-3D ATT H-3D	DOTE DOTE	112 lines 18 o 8 of to 21 o 8 of 112 line 2 o 8 of	112-113 lines 18-4 & 4 lin-21-6-6-4
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32 Footnote Z	ATT H-3D	DOMO	112 lines M.o. & ol	1 Total - Pg. 279-279
33 ADM 262	18 - ADIT BOY	BORT .	Total - Pg. 275 (Form 1-P Ster. see note 7, below)	d Total - Pg. 270-275 (Parm 1-F Ber: see note 7, below)
				note 7, below) 7. No. Pases 14' Elect Show of substate har Associated 282 and 283 should be to Paren No. 14' p. 112- 113.37-c Table 19; 279-277 (Faren 19' Elect see note 7, below)
				Accounts 282 and
36. Individual for Associat 2003	18 - ADIT BOY		No. Porce 1-P Sec. Stars of extension for Associate 282 and 282 should be to Porce So. 1-P., p.113.874.	Parentin, 1-F, p.112-
36 Instructions for Associated 2803	18 - ADIT BOY	and a	p.113.074	Total - Pg. 279-277
35 ADT 283 (Subject to Providen)	18 - ADIT BOY	E012	$Total \cdot Pg, 277 \cdot (Point \; 1 P \; Shell \; see \; note \; T, below)$	nute 7, below)
				nate 7, below) 7, Nes Pasen 19 Stein Save of exided to the Accounts 202 and 202 wheal the late Farentin, 19 y 3 T22- T23.5 ** T23
			T. The Parts 1 F Steel State of extragal for	Accounts 282 and 283 should be to
26 Individual or Assaul 283	18 - ADIT BOY	8272	Not. Place 1 P Size: Start of existents for Accounts 282 and 283 should be to Form No. 1 P., a. 153.874	Facedio, 1-F, p.112- 11337-c
17 4707/001	18 - 4017 8017	arm.	Total Str. 200 (Store Lef Seri con colo 7 below)	Total - Pg. 270-275 (Face 1-Filler, see
37 ADRIGHD	18 - ADIT BOY	BORF .	Total - Pg. 275 (Form 1-Filter) see note 7, below)	nute 7, below)
				7. No. Form 1-Filler. Sum of substate for
			7. No. Form 1 P Sec. Sum of extension for	Accounts 260 and 263 should be to
28 Indiscions for Associal 282	1C - ADIT BOY	anar .	T. Rec. Form 1-Filter: Store of extinsion for Assemble 282 and 283 should be to Form No. 1-F., p.113.874	113.37.4
28 ADD 283 States in Freedom	1C - ADT BOY	100	Total - Pa. 277 (Parm 1/F Ber) see note 7, below!	113.37.c Table - Pg. 279-277 (Parm 1-F Sec. see mile 7, below)
ar Auto and program or research	IL INDI BUT	EUR.	Total Pg. 217 (Point IP date des total 1, below)	7. Rei Paris 14 Sec.
				Sure of substant for Accounts 250 and
			<ol> <li>Rec. Form 1-P Ster. Stern of extended for Accounts 282 and 283 should be form for 1-P; p.113.87 a.</li> </ol>	283 should be to Formitio, 1-F, p.112-
40 Indisalisms for Assault 283:	1C - ADIT BOY	8273	p.119.874	113.874 Total Taxes Other
41 Alladonest 2 - Taxes Other Than Income Worksheet		CIII	Total "Taxes Other Trans Income Taxes" - and 408.10 (p. 114.14)	nate 7, below) 7, No. Pass 19 Time Save of solidate for Accordin 202 and 202 should be in Function 17 p. 112- 113.27 This Trace Other Their Trace Other This Trace 117.76 117.76 2000.2012.00 (See Alladrane) 8, outen
41 Alladoneri 2 - Taxes Other Than Income Worksheet	2 - Other Tax	CNS		117.14) 9200-201.21s (Bee
62 Assumitated Hamplife Americation	B - Coal Support 1	F7	p200.21s (See Allaskowel B, solume h)	Atlantonet B, cotumn N) p288-287.h (See Atlantonet 180)
63 Assumilated Investment Tax Credit Assured No. 205 65 Plus Transmission Lease Payments	8 - Coal Support 1 8 - Coal Support 1	P1S P1F	p266.h (See Atlantonesi 18) p266.3 s	Allehows (B)
				y200 207 104y (See
45 CMP & Expensed Lease Michiland	B - Coel Support 1	F33	p207.100g (See Allachment SA, column b)	Attachment SA, solution b) p200-207-88-p (See Attachment B, solution
66 CMPA Expensed Loans Michigand 67 Lean Regislatory Commission Day Annual SER 68 Regislatory Commission Day Annual SER 60 Commit Advantage Eap Annual SER 10 Commit Advantage Eap Annual SER 11 Propagation (Eap Annual SER 12 Eaple Fairl In Benine 12 Annual SER 14 Annual SER 15 Annual SER 16 Annual SER 16 Annual SER 16 Committee 16 Commit	B - Cost Support 1	F30	(207 SE g (See Allachment B, column b) (323 1896	Attachment 9, column 90
67 Less Regulatory Commission Exp Associat ISB 68 Resultatory Commission Exp Associat ISB	B - Coal Support 1 B - Coal Support 1	PSO PSQ	9323 1896 9323 1896	b) p320-323 1896 p320-323 1896
68 Regulatory Commission Exp Associat SSB 69 Commit Advertising Exp Associat SSS.1 ID Commit Advertising Exp Associat SSS.1 II Propagnents.	5 - Coal Support 1 5 - Coal Support 1	PSE	9323 1019- 9773 1019-	9320-323-1916 9330-323-1916
ST Propagation Service	B - Cool Support 1 B - Cool Support 1	F30 F50 F52 F58 F71 F96 F219 F221 F222	9223 1986 9223 1915 9233 1916 9 111, LB* 9207, 100g	9330 323, 1886 9330 323, 1886 9330 323, 1816 9,130 131, 137 9300 207, 104g 9300 207, 21h
53 Assembled Margini Anodization 54 Transmission Plant in Service	B - Coal Support 1	F221	9207.100g 9200.21s 9207.8K.g	9200-201-21s
Connect Adventioning Easy Assessed \$20.1   1 Propagaments.       Emission Park in Stantise       Assessmanted biomytellor Americanism       Assessmanted biomytellor Americanism       Transmanted in Stantise       Transmanted in Stantise       Transmanted in Stantise	B - Cont Support 1	P223	9208.8 g & 9207.89 g	1000-007-08-0 1000-007-0-0-K-1000-
	8 - Cont Report 1 8 - Cont Report 1	F230 F231	Total p.323. WFa p321.112.b	207.86g Tutal p.320 323.187a
ST Transmission CISM	8 - Coal Support 1	P231	9321.112.b	6339-323 112 is Teles p.320
			Total p.323, WF.b Account 626 p.323, NF.b and o	2023 1973 p325 2023 1172 ib blade p. 200 2023 1973 Assessed 1908 p. 200 2023 1973 and de annual or and german 200-207 87 g. Projection describly balances the later the amounts repetited to be included in 200 1977 88 p. in select
SE THE AND	B - Coal Support 1	F248	Account 626, p. 323, 187 a and c	223.187's and c
				Projected monthly
			Williams Will's Books with	amounts expected to
			balances that are the amounts expected to be included in 207 AE g for end of year and records for other months (Note I)	207.08.g for end of year and records for
59 Transmission(Gross Plant In Sentor)	9 - Male Sase	C10	other months (Note I)	other months (Note I) 206-207-8thg Indisa
			207.85 g minus 207.85 g for end of year, records for other months	of year, records for
80 Ceneral & Hangkle/Dross Plant In Sentury	9 - Nate State	D110	other months	be included in 200- 207.85g for end of year and ensemb for other months (Note I) 200-207.85g minus 200-207.85g for end of year, records for other months. 200-207.31s for end of year, records for other year, records for other year, records for other year, records
61 Intergible (Accumulated Americation)	9 - Male State	110	200.2% for end of year, records for other months	20073 or 104 p. Protected monthly
				Properlied monthly believes that are the
				amounts expected to be included to 755.
			y207-104 g. Projected morehly balances that are the amounts expected to be included in 207-104 g for end of year and records for other morehis.	be included in 200 207 705 g for end of year and records for
62 Total Plant in Service(Stone Plant in Service)	SA - Greek Plant & ARD	C10	end of year and records for other months	other months consumming
				Projected monthly bullances that are the
				year and records for other months when we need Proposted monthly balances that are the amounts expected to the included in 207.85 g for end of year and records for other months for
			207 ML g. Projected monthly balances that are the amounts expected to be included in 207 ML g for end of year and records for other months (Note I)	year and records for
ES Transmission(Gross Place In Sensor)	SA. Greek Plant & ARC	D10	of year and records for other receibs (finite I)	206-207 Rtt g jobs
	DR - Close Black & ARC		207.8% g. plus 205.5; g. for end of year, records for	year, records for other
to comment mangariposas runs in aminori	SK. GISSEPARE MOD			20174 g = 206
				20TATe + 206- 20TATe Propoled
				are the amounts
				les modaled in 2021 Raig for each fair year and mounts for year and mounts for year and mounts for year and mounts for year and y
			20737-9 + 20776-9 + 20782-9 + 20786-9	20174 g + 200
			20T AT g + 20T ALg + 20T ALg + 20T ALg Projected monthly balances that are the amounts expected to be included in 20T AT g + 20T ALg + 20T ALg + 20T ALg. for end of year and mounts to other months.	zer alig + 200 207 Mig. for end of
65 Told Plantin Sevice/Asset Retirement Obligations)	SA - Gross Plant & ARD	G19	Jun Aug + 207 Mbg. for end of year and records for other months.	year and records for other months ontworr on a
				Properlied monthly believes that are the
				amounts expected to be included in 200
			207.87.g. Projekted monthly balances that are the amounts expected to be included in 207.87.g for end of year and records for other months.	amounts expected to be included in 200 207 57 g for end of year and records for
66 Transmission/Assel Retirement Chilgations	SA - Gross Plant & ARD	H10	of year and records for other months	year and records for other moretine 200-207 Rttg. for end of year, records for
ET Connect & Intargible (Asset Retirement Chilgations)	SA - Gross Plant & ARD	110	207 MLg. for end of year, records for other months.	of year, records for other months 200-201-21s for end of
EE Intervative Aread, Chanamataled Description & Americanium	SA - Gross Plant & ARC	F30		year, recently for end of
nn marquis Arrol. (Assumulated Depresation & Americanies)			accurate and of year, records for other morths	year, records for other months 200-201-21s for end of year, records for other months
69 Inlangible Arout. (Asset Retirement Chilgations)	SA - Gross Plant & ARD	L30	200.2% for end of year, records for other months	months 320-323-830 to 32°
70 Albeitment 11A - GMM Werkpaper	11A - OSM	17	30185346301.1124	200-201-21s for end of year, records for other months 320-323-81a to 320 323-112a 320-323-181a to 320- 323-112a

### Attachment 5a - Allocations of Costs to Affiliate

	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Non - Regulated	Total
Executive Management	1,170,902	1,023,283	1,764,123	-	-	-	14,078	3,972,385
Support Services	9,003,895	7,334,377	15,511,198	-	-	-	8,430,541	40,280,011
Financial Services	6,896,338	5,774,658	10,191,270	-	-	-	5,791	22,868,057
Human Resources	2,464,589	1,687,432	3,758,150	-	-	-	-	7,910,171
Legal Services	1,471,981	1,155,282	2,131,612	-	8,145	-	18,408	4,785,429
Customer Services	36,810,751	34,585,867	26,868,567	-	-	-	-	98,265,185
Information Technology	13,295,190	12,466,961	19,638,368	-	-	-	4,124	45,404,643
Government Affairs	4,189,774	4,384,631	5,920,593	-	-	-	1,973	14,496,971
Communication Services	2,133,910	1,785,685	3,109,870	-	-	-	2,851	7,032,316
Regulatory Services	8,325,432	7,140,194	10,202,029	-	-	-	3,192	25,670,846
Regulated Electric and Gas Operation Service	33,753,691	27,358,682	43,882,129	109,486	191,245	78,880	2,652	105,376,764
Supply Services	793,611	640,218	1,342,025	-	-	-	165	2,776,020
Fotal \$	120,310,064 \$-	\$ 105,337,269 \$ -	\$ 144,319,934 \$ -	\$ 109,486 \$-	\$199,390 \$-	\$ 78,880 \$-	\$ 8,483,776	\$ 378,838,799

22/22,	4:42 PM				FERC Form			
Name PHI Se	of Respondent: ervice Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	18	Resubmis 12/31/202	ssion Date (Mo, Da, Yr) 21		Year/Period of End of: 2021/	
		**)	Schedule XVII - Analysis of E	Billing - A	Associate Companies (Account 457)	11		
1. F	or Services Rendered to Associate Compan	iles (Account 457), list all	of the associate companies.					
Line No.	Name of Associate Com	npany	Account 457.1 Direct Costs Charged (b)		Account 457-2 Indirect Costs Charged (c)	Account 457-3 Compen Use of Capital (d)	sation for	Total Amount Billed
1	Potomac Electric Company		39,928,43		104,381,827		9,671	144,319,9
2	Delmarva Power & Light Company		33,023,	,014	87,280,747		6,303	120,310,0
3	Atlantic City Electric Company		25,094,	,483	80,237,256		5,530	105,337,2
4	Exelon Business Services Company, LLC				8,303,550			8,303,5
5	Commonwealth Edison Company		8,	,145	191,245			199,39
6	Baltimore Gas and Electric Company		44.	.572	64,914			109,4
7	Constellation NewEnergy, Inc.				104,125			104,12
8	PECO Energy Company				78,880			78,8
9	Pepco Holdings LLC		20,	.099	22,055		13	42,16
10	Conective Property & Investments, Inc		22.	.176				22,1
11	Exelon Corporation		.11,	.758				11,79
12								
40	Total		98,152,	.683	280,664,599		21,517	378,838,79

Service Company Billing Analysis by Utility FERC Account

For the Twelve Months Ended December 31, 2021 Total PHI

FERC Accounts	FERC Account Name	Power	Atlantic City	PEPCO	BGE	ComEd	PECO	Regulated	Total	Inclusion in ATRR
	onstr Work In Progress	18,407,252	16,752,843	28,367,450	83,386	166,175	68,588	-		Not included
	ccumulated Provision for Depreciation	2,030,308	1,785,072	1,385,239	17,498	0	-	-		Not included
	tores Expense Undistributed	687,438	546,872	1,179,742				-		Wage & Salary Factor
	Ither Regulatory Assets	522,803	93,670	616,831				-		Not included
	learing Accounts - Other *	1,761,430	1,136,481	6,142,101				-		Not included
	lther Deferred Credits	-	-	23,347				-		Not included
	lther Regulatory Liabilities	49,900	-	-				-		Not included
	Ither Income -Below the Line	47,792	55,824	237,377				8,483,776		Not included
	lther Income Deductions - Below the Line	1,972,108	1,350,190	3,696,928				-		Not included
	iterest-Debt to Associated Companies	3,031	2,659	4,648				-		Notincluded
	Ither Interest Expense	(362,963)	(318,627)	(558,239)				-		Notincluded
	lther expenses	702,558	614,975	1,077,116				-		Not included
	lperation Supervision & Engineering	1,074,280	280,451	335,965				-		100% included
	oad Dispatch - Monitor & Operate Transmission Sy:	16,445	13,253	5,574				-		100% included
	eliability, Planning and Standards	807	3,709	=				=		100% included
	ieneration Interconnection Studies	-	=	2,805				-		100% included
	tation expenses		3					-		100% included
	liscellaneous transmission expenses	1,164,338	1,184,654	2,086,732				-		100% included
567 R		-	-	669				-		100% included
	laintenance Supervision & Engineering	288	-	-				-		100% included
	laint of structures	11,807	15,458	(37,902)				-		100% included
	laintenance of Computer Software	-	-	704				-		100% included
	laintenance of station equipment	166,766	152,899	201,172				-		100% included
	laintenance of overhead lines	474,310	461,074	230,009				-		100% included
	laintenance of underground lines	100	573	13,293				-		100% included
	laintenance of miscellaneous transmission plant	6,224	1,721	15,014				-		100% included
	peration Supervision & Engineering	255,571	207,831	80,378				-		Not included
	oad dispatching	20,463	8,202	32,490				-		Not included
	tation expenses	4	31	23,877				-		Not included
	lverhead line expenses	429	2,759	52,111				-		Not included
	Inderground line expenses	22,669	-	29,863				-		Not included
	treet lighting	5	-	-				-		Not included
	leter expenses	1,630,968	615,958	24,704				-		Not included
	ustomer installations expenses	407,852	140,121	378,143				-		Not included
	liscellaneous distribution expenses	3,108,770	1,622,475	3,194,237	513	-	10,292	-		Not included
589 R		260	(6)	20,222				=		Not included
	laintain overhead lines	711,127	803,970	1,208,654				-		Not included
594 M	laintain underground line	5,935	5,035	103,963				-		Not included
595 M	laintain line transformers	912	667	52,421				-	54,000	Not included
	laintain street lighting & signal systems	1,841	1,947	6,079				-		Not included
	laintain meters	193,164	5	4,846				-		Not included
	laintain distribution plant	27,086	26,955	71,192				-		Not included
	lther gas supply expenses	231,973	-	-				-		Not included
	lperation labor & expense	(115)	-	-				-		Not included
	leter & house regulator expense	725,245	-	-				-		Not included
	laintenance of meters & house regulators	356,314	-	-				-		Not included
	leter reading expenses	165,542	65,049	-				-		Not included
	ustomer records and collection expenses	37,965,523	37,529,050	27,284,341				-		Not included
	upervision - Customer Svc & Information	-	129,036	-				-		Not included
	ustomer assistance expenses	2,960,788	1,781,217	4,771,721				-		Not included
	formational & instructional advertising	576	505	880				=		Not included
	lutside services employed	40,331,308	36,177,220	57,627,647	8,089	33,215	-	-		Wage & Salary Factor
	roperty insurance	23,336	20,459	35,678				-		Net Plant Factor
	ijuries & damages	3	2	4				-		Wage & Salary Factor
	egulatory commission expenses	1,178,317	904,145	1,786,131				-		Direct transmission Only
	eneral ad expenses	633,651	555,611	973,830				-		Direct transmission Only
	liscellaneous general expenses	523,195	497,462	874,497				-		Wage & Salary Factor
935 M	laintenance of general plant	165	15	31				-		Wage & Salary Factor
		120,310,064	105,337,269	144,319,934	109,486	199,390	78,880	8,483,776	378,838,799	

### Attachment 5b - EBSC Allocations of Costs to Affiliate

	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Non - Regulated	Total
BSC Commercial Operations Grp	16,933	14.542	28.010	82.799	291.194	43.772	4.323.032	\$ 4.800,283.02
BSC Communications	784,129	674,983	1,299,467	2,063,303	5,115,519	2,029,886	14,452,138	\$ 26,419,424.08
BSC Corp Development	238,669	252,019	393,734	626,138	1,471,528	615,593	45,111,189	\$ 48,708,870.42
BSC Corp Secretary	410,536	356,630	673,735	1.171.709	2,380,882	1,153,136	5.074.256	\$ 11,220,883,87
BSC Corp Strategy	675,298	581,274	1,118,913	1.776.675	4.172.905	1,747,844	9,421,867	\$ 19,494,776.74
BSC Corporate SLA	460,673	395,621	762,035	1,210,761	2.845.020	1,190,846	6,410,919	\$ 13,275,875.78
BSC Executive Services	2,570,348	2,207,644	4,252,244	6.761.202	15.874.782	6.645.878	36,399,702	\$ 74.711.799.85
BSC Exelon Utilities	5,282,835	3,956,631	7,147,974	12,303,249	29,329,065	12,622,211	70.173	\$ 70,712,138.39
BSC Exelon Transmission Co	-,,	-	-	-,-,,-	,,	,,	19,498,185	\$ 19.498.184.97
BSC Finance	7.021.275	6.081.649	12.025.514	16.983.822	31.957.720	15.208.786	89.968.105	\$ 179.246.872.39
BSC Gen Company Activities	1,474,317	1,230,691	2,190,930	3,993,909	7,934,744	3,680,426	10,619,385	\$ 31,124,403.33
BSC Gen Counsel	1,226,886	1,053,402	2,029,074	3,231,166	16,231,449	3,178,042	22,891,228	\$ 49,841,248.59
BSC HR	2,571,588	1.747.695	4,005,463	8.283.022	17.025.920	7.407.213	33,738,140	\$ 74.779.040.24
BSC Inform. Technology	76,877,929	63,587,168	103,004,504	212,299,014	351,082,543	183,721,348	418,930,136	\$ 1,409,502,641.37
BSC Investment	121,799	104,845	201,908	320,579	753,188	315.405	1.837.577	\$ 3,655,300.91
BSC Legal Services	1,362,590	1,272,101	2,059,810	2,773,725	5,305,663	3,177,600	15.684.601	\$ 31.636.091.69
BSC Real Estate	424,357	241.850	365.331	777.110	1.786.537	769.008	4.036.102	\$ 8,400,294,78
BSC Reg & Govt Affairs	709.182	609,113	1,173,245	1.866.542	4.380.059	1.833.414	10.158.803	\$ 20,730,358.32
BSC Supply Srv	1,787,166	1,581,642	3,662,580	4,830,056	12,408,573	5,647,450	68,924,588	\$ 98,842,055.16
BSC Unassigned Departments	106	94	180	283	141,447	279	44	\$ 142,432.86
					,			\$ -
Total	\$ 104,016,618	\$ 85,949,594	\$ 146,394,653	\$ 281,355,062	\$ 510,488,739	\$ 250,988,139	\$ 817,550,171	\$ 2,196,742,977

# Attachment 6 True-Up Revenue Requirement Worksheet Delmarva Power & Light Company

To be completed in conjunction with Attachment H-3D.

	(1)	(2) Attachment H-3D	(3)	(4)
Line No.		Page, Line, Col.	Transmission	Allocator
1 2	Gross Transmission Plant - Total Net Transmission Plant - Total	Attach 9, line 16, column b Attach 9, line 16, column i	1,814,349,073 1,377,115,798	
3 4	O&M EXPENSE Total O&M Allocated to Transmission Annual Allocation Factor for O&M	Attach H-3D, line 85 (line 3 divided by line 1 col 3)	38,227,187 0.02	0.02
5 6	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE Total G, I & C Depreciation Expense Annual Allocation Factor for G, I & C Depreciation Expense	Attach H-3D, line 86a plus line 91 plus line 96 (line 5 divided by line 1 col 3)	4,167,485 0.00	0.00
7 8	TAXES OTHER THAN INCOME TAXES Total Other Taxes Annual Allocation Factor for Other Taxes	Attach H-3D, line 99 (line 7 divided by line 1 col 3)	12,679,654 0.01	0.01
9 10	Less Revenue Credits (Enter As Negative) Annual Allocation Factor Revenue Credits	Attach H-3D, line 154 (line 9 divided by line 1 col 3)	(9,120,262) (0.01)	(0.01)
11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		0.03
12 13	INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes	Attach H-3D, line 138 (line 12 divided by line 2 col 3)	5,016,144 0.00	0.00
14 15	RETURN Return on Rate Base Annual Allocation Factor for Return on Rate Base	Attach H-3D, line 145 (line 14 divided by line 2 col 3)	76,815,141 0.06	0.06
16	Annual Allocation Factor for Return	Sum of line 13 and 15	0.06	0.06

## Attachment 6 True-Up Revenue Requirement Worksheet Delmarva Power & Light Company

| Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Company | Comp

#### Note Letter

- Gross Transmission Plant is that identified on page 2 line 2 of Attachment H
- B Inclusive of any CWIP or unamortized abundoned plant included in rate base when authorized by FERC order less any prefunded APUIC, if applicable.

  Project from Plant is the total opinal investment for the project calculated in the same method as the givens believed a value in line I. This vulne in line in Line includes subsequent capital investments required to maintain the facilities to their original capabilities.
- Project Net Plant is the Project Gross-Plant Identified in Column 3 less the associated Accumulated Depreciation. Net Plant includes CWIP and Unamortized Abandoned Plant and excludes any regulatory asset, which are to entered as a separate line its Project Gross-Plant Identified in Column 3 less the associated Accumulated Depreciation. Net Plant includes of the Depreciation Exercision Exercisi
- Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attac True-Up Adjustment is calculated on the Project True-up Schedule for the Rate Year The Nat Pay Box is the values to be used in the rate calculation under the applicable Schedule under the PIM OATT for an
- G The Net Rev Req is the value to be used in the rate calculation under the applicable Schedule under the PJM OATT for each project.

  H The Total General, Intangible and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 color
- The Unamortized Abundoned Plant balance is included in Net Plant, and Amortization of Abundoned Plant is included in Net Plant, and Amortization and Abundoned Plant is included in Net Plant, and Amortization and Abundoned Plant is included in Depreciations. The Competitive Plant is included in Net Plant, and Amortization in Evaporation and Plant is included in Plant in Section 2018. The Competitive Plant is included in Net Plant, and Amortization in Evaporation and Plant is included in Net Plant, and Amortization in Evaporation and Plant is included in Net Plant, and Amortization in Evaporation and Plant is included in Net Plant, and Amortization in Evaporation and Plant is included in Net Plant, and Amortization in Evaporation and Plant is included in Net Plant, and Amortization in Evaporation and Plant is included in Net Plant, and Amortization in Evaporation and Plant is included in Net Plant, and Amortization in Evaporation and Plant is included in Net Plant, and Amortization in Evaporation and Plant is included in Net Plant, and Amortization in Evaporation and Plant is included in Net Plant, and Amortization in Evaporation and Plant is included in Net Plant, and Amortization in Evaporation and Plant is included in Net Plant, and Amortization in Evaporation and Plant is included in Net Plant, and Amortization and Plant is included in Net Plant, and Amortization and Plant is included in Net Plant, and Amortization and Plant is included in Net Plant, and Amortization and Plant is included in Net Plant, and Amortization and Plant is included in Net Plant, and Amortization and Plant is included in Net Plant, and Amortization and Plant is included in Net Plant, and Amortization and Plant is included in Net Plant, and Amortization and Plant is included in Net Plant, and Amortization and Plant is included in Net Plant is included in Net Plant in Net Plant is included in Net Plant in Net
- Requires approval by FERC of incentive return applicable to the specified project(s)

  All transmission facilities reflected in the revenue requirement on Attachment H-3D are to be included in this Attachment 6
- N Facilities that provide Wholesale Distribution Service are not to be listed as projects on lines 15, the revenue requirements associated with these facilities are calculated on Attachment 11
  O When an updated projected net revenue requirement is posted due to an asset acquisition as provided for in the Protocols, the difference between the updated net revenue requirement in Col (16) and to
- over the remaining months of the Rate Year.

  P "All revenue requirements excluding projects and adjustments" on line 17a refers to all projects not qualifying for regional recovery or adjustments.

# Attachment 6A True-Up Delmarva Power & Light Company

New York York [No.   Property Number   Paguirement   Pag			Í	Davanua Da	quirement Projected	I	Actual Revenue				1
A   B   C   D   E   F   G   H   I   J		Beta Vera being Toront Un				B		A Un Colombia			
A   B   C   D   E   F   G   H   1   J	2	Rate 1 car being 1 rueu-op		roi	Rate 1 car		Requirement	Annual True-Op Calculation			
Projected   Proj	-	A	В	C	D	E	F	G	Н	I	J
Net Revenue   Requirement   Revenue   Requirement   Requ					% of						
All True-Up Items				Projected	Total	Revenue	Actual	Net		Interest	
All True-Up Items					_						
Zonal   Zonal   Zonal     SDIV(0)											
1	2			Requirement'							
36		Zonai	Zonai								
Second   S	3h										
3d											#DIV/0!
3f					-	_	-	-	-		
3g	3e				-	-	-	-	-	#DIV/0!	
3h					-	-	-	-			
3i	3g										#DIV/0!
3											
3k											
31	3] 21:										
3m											
3n											#DIV/0!
3p	3n										
3q											
3r	3р										
38 31 30 32 38 38 38 3 4 Total Annual Revenue Requirements (Note A)  #DIV/0! #DIV/0!	3q										
31											
3u 3v 3w 3x 3x 4 Total Annual Revenue Requirements (Note A) #DIV/0! #DIV/0!											
3v 3v 3x 3x 4 Total Annual Revenue Requirements (Note A) 5 #DIV/0! #DIV/0!											
3w 3x 3x 4 Total Annual Revenue Requirements (Note A) #DIV/0! #DIV/0!											
4 Total Annual Revenue Requirements (Note A) #DIV/0! #DIV/0!											
	3x										
		Title ID Discount (I)								(7577770)	((DI) (10)
Monthly Interest Pate #TIV/01	4	Total Annual Revenue Requirements (Note A)		-	-	-	-	-		#DIV/0!	#DIV/0!
							Monthly Interest Rate			#DIV/0!	
Interest fuctors (Expense) #DIV/0!											

- Notes:

  1) From Attachment 6, line 17, col. 13 for the projection for the Rate Year.

  2) From Matchment 6, line 17, col. 13 for the project based on the actual costs for the Rate Year.

  3) The "Revenue Received" on line 2, Col. (E), is the total amount of revenue distributed to company in the year as shown on pages 328-330 of the Form No 1. The Revenue Received is input on line 2, Col. E excludes any True-Up revenues.

  Column D, lines 3 are the dollar amounts of Revenue Received reflecting the %in Column D. This assigns to each project a percentage of the revenue received based on the percentage of the Revenue Requirement in Column C. Column D, lines 3 are sourced from the projected revenue requirement for the year at issue.

  4) Interest from Attachment 6.

  5) Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

Prior	Period	Adjustments

13 Jan-Dec (Year 1)

	(Note B)	In Dollars	(Note B)	Col. (b) + Col. (c)
5	Prior Period Adjustments listed in row 3r to 3t	-	#DIV/0!	#DIV/0!
	·			
6	TO calculates NITS revenues, net of true-ups, received in calendar Year 1 (e.g., 2018)			
7		(A)	(B)	(C)
8		PJM Billed Revenue Received	True-up	Annual (net of true-ups)
9	Jan-May (Year 1)			
10	June-Dec (Year 1)		-	
11				
12	TO calculates Reconcilation Revenues for Year 1 (e.g. 2018) by populating template with Y			

For each project or Attachment H-3D, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H-3D will then be entered in Col. (i) above. Column (ii) above contains the actual revenues received associated with Attachment H-3D and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (ii), Col. (ii) is subtracted from Col. (ii) to calculate the True-up Adjustment. The Prior Period Adjustment in the amount of an adjustment in the amount of an adjustment from the sum of Col. (ii). Col. (iii) is the applicable interest rate from Attachment 6B. Column (ii) adds the interest on the sum of Col. (iii) in the applicable interest rate from Attachment 6B. Column (iii) and (iii).

Prior Period Adjustment is the amount of an adjustment to correct an error in a prior period. The adjustment will include a gross-up for income tax purposes, as appropriate. The FERC Refund interest rate specified in CFR 35.19(a) for the period up to the date the projected rates that are subject to True Up here went into effect.

# Attachment 6B True-Up Interest Rate Delmarva Power & Light Company



Note A:

(1) The FERC Quarterly Interest Rate in column [A] is the interest applicable to the Month indicated.

A	В	С	D	Е	F
Project Name	RTO Project Number or Zonal	Amount	17 Months	Monthly Interest Rate	Interest
		Attachment 6A, Col. G + Col		Line 18	Col. C x Col D x Co
		H		above	E
Total	Zonal	-	17	#DIV/0!	#DIV/0!
Red Lion sub reconfiguration	B0241.3	-	17	#DIV/0!	#DIV/0!
Red Lion-Keeney	B0494.1-4	-	17	#DIV/0!	#DIV/0!
Red Lion-Keeney	B0241.12	-	17	#DIV/0!	#DIV/0!
Mt.Pleasant-Townsend	B0567	-	17	#DIV/0!	#DIV/0!
Oak Hall-Wattsville	B0483.13	-	17	#DIV/0!	#DIV/0!
Cool Springs	B0320	-	17	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!
3rd Indian River Keeney 500kV Sub	BO568 BO272.1	-	17 17	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!
Keeney - Additional Breakers on 500kV Bus	BO2/2.1 BO751	-	17	#DIV/0!	#DIV/0!
Trappe Tap - Todd	BO566	1	17	#DIV/0!	#DIV/0!
Harmony Add 2nd 230/138 Auto Tr	BO733	1	17	#DIV/0!	#DIV/0!
Glasgow - Cecil 138 kV Circuit Rebuild	B1247	1	17	#DIV/0!	#DIV/0!
2020 Annual Update Credit		_	17	#DIV/0!	#DIV/0!
1					
Total					#DIV/0!

### Attachment 7 - Transmission Enhancement Charge Worksheet

62

1	New Plant Carrying	Charge															
2 3 4 5 6	Fixed Charge Rate		Net Plant Carryin	g Charge without g Charge per 100 A		rease in RO	E without Depr	eciation		9.2792% 9.8291% 0.5499%							
7	FCR if a CIAC																
8	D	161	Net Plant Carryin	g Charge without	Depreciation, R	eturn, nor Ir	come Taxes			3.3370%							
9 10	The FCR resulting					or subsequ	ent years										
11	The ROE is 10.5%	which includes	a base ROE of 1	0.0% ROE per FE	RC order in Do	ocket No. E	L13-48 and a	i0 basis point	RTO members	ship adder as	authorized by F	FERC: provided,	that the projec	ts identified i	n Docket Nos. EF	R08-686 and EF	108-1423 hav
	Details		B0.	241.3 Red Lion sub r	econfiguration			B0494.1-4 Red	Lion-Keeney			B0241.12 Red L	ion-Keeney		Е	0567 Mt.Pleasant	Townsend
"Yes" if a project under PJM OATT Schedule 12, otherwise "No" 12 13 Useful life of project	Schedule 12	(Yes or No)	Yes 35		J		No 35		,		No 35		Ţ		No 35		
"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 18,	Lile		33				33				33				33		
14 Otherwise "No"	CIAC	(Yes or No)	No				No				No				No		
15 Input the allowed ROE Incentive	Increased ROE (Basis F	Points)	150				150				150				150		
From line 4 above if "No" on line 14 and From line 8 above if "Yes" 16 on line 14 Line 6 times line 15 divided by 100	Base FCR		9.2792%				9.2792%				9.2792%				9.2792%		
17 basis points	FCR for This Project		10.1040%				10.1040%				10.1040%				10.1040%		
Columns A, B or C from 18 Attachment 6 19 Line 18 divided by line 13	Investment Annual Depreciation Ex	p	14,689,101 419,689				3,099,104 88,546				2,418,717 69,106				6,414,723 183,278		
From Columns H, I or J from 20 Attachment 6	Month In Service or Month	n for CWIP	6.00				6.00				6.00				6		
	<del>                                     </del>	Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending
45 46 47	Base FCR W Increased ROE Base FCR	2020 2020 2021	10,282,371 10,282,371 9,862,682	419,689 419,689 419,689	9,862,682 9,862,682 9,442,994	1,334,867 1,416,212 1,295,923	2,169,373 2,169,373 2,080,827	88,546 88,546 88,546	2,080,827 2,080,827 1,992,281	281,630 298,792 273,414	1,693,102 1,693,102 1,623,996	69,106 69,106 69,106	1,623,996 1,623,996 1,554,890	219,800 233,194 213,388	4,673,584 4,673,584 4,490,306	183,278 183,278 183,278	4,490,306 4,490,306 4,307,028
48	W Increased ROE	2021	9,862,682	419,689	9,442,994	1,373,807	2,080,827	88,546	1,992,281	289,845	1,623,996	69,106	1,554,890	226,212	4,490,306	183,278	4,307,028
49 50	Base FCR W Increased ROE	2022 2022	9,442,994 9,442,994	419,689 419,689	9,023,305 9,023,305	1,256,979 1,331,401	1,992,281 1,992,281	88,546 88,546	1,903,735 1,903,735	265,197 280,899	1,554,890 1,554,890	69,106 69,106	1,485,783 1,485,783	206,975 219,229	4,307,028 4,307,028	183,278 183,278	4,123,751 4,123,751
51	Base FCR	2023	9,023,305	419,689	8,603,616	1,218,035	1,903,735	88,546	1,815,189	256,981	1,485,783	69,106	1,416,677	200,563	4,123,751	183,278	3,940,473
52 53	W Increased ROE Base FCR	2023 2024	9,023,305 8,603,616	419,689 419,689	8,603,616 8,183,928	1,288,996 1,179,092	1,903,735 1,815,189	88,546 88,546	1,815,189 1,726,644	271,952 248,765	1,485,783 1,416,677	69,106 69,106	1,416,677 1,347,571	212,247 194,150	4,123,751 3,940,473	183,278 183,278	3,940,473 3,757,195
54	W Increased ROE	2024	8,603,616	419,689	8,183,928	1,246,591	1,815,189	88,546	1,726,644	263,006	1,416,677	69,106	1,347,571	205,264	3,940,473	183,278	3,757,195
55	Base FCR	2025	8,183,928	419,689	7,764,239	1,140,148	1,726,644	88,546	1,638,098	240,548	1,347,571	69,106	1,278,465	187,738	3,757,195	183,278	3,573,917
56 57	W Increased ROE Base FCR	2025 2026	8,183,928 7,764,239	419,689 419,689	7,764,239 7,344,551	1,204,186 1,101,204	1,726,644 1,638,098	88,546 88,546	1,638,098 1,549,552	254,059 232,332	1,347,571 1,278,465	69,106 69,106	1,278,465 1,209,359	198,282 181,325	3,757,195 3,573,917	183,278 183,278	3,573,917 3,390,639
58	W Increased ROE	2026	7,764,239	419,689	7,344,551	1,161,780	1,638,098	88,546	1,549,552	245,112	1,278,465	69,106	1,209,359	191,300	3,573,917	183,278	3,390,639
59	Base FCR	2027 2027	7,344,551	419,689	6,924,862	1,062,260	1,549,552	88,546	1,461,006	224,116	1,209,359	69,106	1,140,252	174,913	3,390,639	183,278	3,207,362
60 61	W Increased ROE	2027	7,344,551	419,689	6,924,862	1,119,375	1,549,552	88,546	1,461,006	236,166	1,209,359	69,106	1,140,252	184,317	3,390,639	183,278	3,207,362

Revenue 599,942 636,977 582,936 618,459 565,929 599,941 548,922 581,422 531,915 562,904 514,909 544,386 497,902 525,867 480,895

507,349

	B0483.13 Oak Hal	I-Wattsville			B0320 Cool S	prings			BO568 3rd India	an River	
No				No				No			
35				35				35			
No				No				No			
150				150				150			
9.2792%				9.2792%				9.2792%			
10.1040%				10.1040%				10.1040%			
8,379,558				14,504,530				6,681,345			
239,416				414,415				190,896			
12				9				8			
Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Reven
6,224,815 6,224,815	239,416 239,416	5,985,399 5,985,399	794,813 844,179	10,671,190 10,671,190	414,415 414,415	10,256,775 10,256,775	1,366,162 1,450,757	5,090,549 5,090,549	190,896 190,896	4,899,653 4,899,653	645 685
5,985,399	239,416	5,745,983	772,597	10,256,775	414,415	9,842,360	1,327,708	4,899,653	190,896	4,708,757	627
5,985,399	239,416	5.745.983	819,989	10.256.775	414.415	9.842.360	1.408.885	4.899.653	190.896	4.708.757	666
5,745,983	239,416	5,506,567	750,381	9,842,360	414,415	9,427,944	1,289,253	4,708,757	190,896	4,517,862	610
5,745,983	239,416	5,506,567	795,798	9,842,360	414,415	9,427,944	1,367,013	4,708,757	190,896	4,517,862	647
5,506,567	239,416	5,267,151	728,165	9,427,944	414,415	9,013,529	1,250,799	4,517,862	190,896	4,326,966	592
5,506,567	239,416	5,267,151	771,608	9,427,944	414,415	9,013,529	1,325,140	4,517,862	190,896	4,326,966	628
5,267,151	239,416	5,027,735	705,950	9,013,529	414,415	8,599,114	1,212,344	4,326,966	190,896	4,136,071	574
5,267,151	239,416	5,027,735	747,417	9,013,529	414,415	8,599,114	1,283,268	4,326,966	190,896	4,136,071	608
5,027,735	239,416	4,788,319	683,734	8,599,114	414,415	8,184,699	1,173,890	4,136,071	190,896	3,945,175	556
5,027,735 4.788.319	239,416 239,416	4,788,319 4.548,903	723,227	8,599,114	414,415 414.415	8,184,699 7,770,284	1,241,395	4,136,071 3,945,175	190,896	3,945,175 3,754,280	589 539
4,788,319	239,416 239,416	4,548,903 4,548,903	661,518 699,036	8,184,699 8,184,699	414,415 414,415	7,770,284	1,135,435 1,199,523	3,945,175 3,945,175	190,896 190,896	3,754,280	539
4,788,319	239,416	4,548,903	639,302	7,770,284	414,415	7,770,284	1,199,523	3,754,280	190,896	3,754,280	521
4,548,903	239,416	4,309,487	639,302	7,770,284	414,415	7,355,869	1,096,981	3,754,280	190,896	3,563,384	521

	BO272.1 Keeney 50	0kV Sub		B0751 Ke	eney - Additional B	reakers on 500k'	/ Bus		BO566 Trappe T	ap - Todd		B073	3 Harmony Add 2n	d 230/138 Auto T	r	B1247 (	Glasgow - Cecil 138	B kV Circuit Rebi	uild	t	Silver Ru Silver Ru substation v Red Lion – C Red Lion – ( 230 kV
Yes 35				<b>Yes</b> 35				<b>No</b> 35				<b>Yes</b> 35				Yes 35				Yes 35	
No 0				No O				No 150				No O				No O				No O	
9.2792%				9.2792%				9.2792%				9.2792% 9.2792%				9.2792%				9.2792% 9.2792%	
9.2792% 217,662 6,219				9.2792% 5,055,041 144,430				10.1040% 16,372,433 467,784				10,567,349 301,924				9.2792% 7,246,743 207,050				5,454,268 155,836	
6 Beginning	Depreciation	Ending	Revenue	6 Beginning	Depreciation	Ending	Revenue	12 Beginning	Depreciation	Ending	Revenue	4 Beginning	Depreciation	Ending	Revenue	5 Beginning	Depreciation	Ending	Revenue	6 Beginning	Depreciation
171,020 171,020 164,801 164,801	6,219 6,219 6,219 6,219	164,801 164,801 158,582 158,582	21,511 21,511 20,934 20,934	3,971,818 3,971,818 3,827,388 3,827,388	144,430 144,430 144,430 144,430	3,827,388 3,827,388 3,682,958 3,682,958	499,581 499,581 486,179 486,179	13,097,946 13,097,946 12,630,163 12,630,163	467,784 467,784 467,784 467,784	12,630,163 12,630,163 12,162,379 12,162,379	1,639,762 1,743,933 1,596,355 1,696,668	8,554,521 8,554,521 8,252,596 8,252,596	301,924 301,924 301,924 301,924	8,252,596 8,252,596 7,950,672 7,950,672	1,067,699 1,067,699 1,039,683 1,039,683	5,754,789 5,754,789 5,547,739 5,547,739	207,050 207,050 207,050 207,050	5,547,739 5,547,739 5,340,690 5,340,690	721,836 721,836 702,623 702,623	5,454,268 5,454,268 5,428,295 5,428,295	25,973 25,973 155,836 155,836
158,582 158,582 152,363	6,219 6,219 6,219	152,363 152,363 146,144	20,357 20,357 19,780	3,682,958 3,682,958 3,538,529	144,430 144,430 144,430	3,538,529 3,538,529 3,394,099	472,777 472,777 459,375	12,162,379 12,162,379 11,694,595	467,784 467,784 467,784	11,694,595 11,694,595 11,226,811	1,552,949 1,649,403 1,509,542	7,950,672 7,950,672 7,648,748	301,924 301,924 301,924	7,648,748 7,648,748 7,346,824	1,011,667 1,011,667 983,651	5,340,690 5,340,690 5,133,640	207,050 207,050 207,050	5,133,640 5,133,640 4,926,590	683,411 683,411 664,198	5,272,459 5,272,459 5,116,623	155,836 155,836 155,836
152,363 146,144 146,144 139,926	6,219 6,219 6,219 6,219	146,144 139,926 139,926 133,707	19,780 19,203 19,203 18,626	3,538,529 3,394,099 3,394,099 3,249,669	144,430 144,430 144,430 144,430	3,394,099 3,249,669 3,249,669 3,105,239	459,375 445,973 445,973 432,571	11,694,595 11,226,811 11,226,811 10,759,027	467,784 467,784 467,784 467,784	11,226,811 10,759,027 10,759,027 10,291,244	1,602,138 1,466,136 1,554,873 1,422,729	7,648,748 7,346,824 7,346,824 7,044,899	301,924 301,924 301,924 301,924	7,346,824 7,044,899 7,044,899 6,742,975	983,651 955,635 955,635 927,618	5,133,640 4,926,590 4,926,590 4,719,540	207,050 207,050 207,050 207,050	4,926,590 4,719,540 4,719,540 4,512,490	664,198 644,985 644,985 625,773	5,116,623 4,960,787 4,960,787 4,804,950	155,836 155,836 155,836 155,836
139,926 133,707 133,707 127,488	6,219 6,219 6,219 6,219	133,707 127,488 127,488 121,269	18,626 18,049 18,049 17,472	3,249,669 3,105,239 3,105,239 2,960,810	144,430 144,430 144,430	3,105,239 2,960,810 2,960,810 2,816,380	432,571 419,169 419,169 405,767	10,759,027 10,291,244 10,291,244 9,823,460	467,784 467,784 467,784 467,784	10,291,244 9,823,460 9,823,460 9,355,676	1,507,609 1,379,322 1,460,344 1,335,916	7,044,899 6,742,975 6,742,975 6,441,051	301,924 301,924 301,924 301,924	6,742,975 6,441,051 6,441,051 6,139,127	927,618 899,602 899,602 871,586	4,719,540 4,512,490 4,512,490 4,305,441	207,050 207,050 207,050 207,050	4,512,490 4,305,441 4,305,441 4,098,391	625,773 606,560 606,560 587,348	4,804,950 4,649,114 4,649,114 4,493,278	155,836 155,836 155,836 155,836
127,488	6,219 	121,269 	17,472 	2,960,810 	144,430	2,816,380 	405,767 	9,823,460 	467,784 	9,355,676 	1,413,079 	6,441,051 	301,924	6,139,127 	871,586 	4,305,441 	207,050	4,098,391 	587,348 	4,493,278 	155,836

onnect the new in 230 kV with existing lartanza and Dedar Creek / lines				
Ending	Revenue	Total	Incentive Charged	Revenue Credit
5,428,295	529,675	\$ 9,722,823		\$ 9,722,823
5,428,295	529,675	\$ 10,150,302		¢ 0.504.740
5,272,459 5,272,459	645,078 645,078	\$ 9,584,648 \$ 9,995,029		\$ 9,584,648
5,272,459	630,618	\$ 9,316,610		\$ 9,316,610
5,116,623	630,618	\$ 9,709,893		,,,,,,,,,,,,
4,960,787	616,158	\$ 9,048,572		\$ 9,048,572
4,960,787	616,158	\$ 9,424,756		
4,804,950	601,697	\$ 8,780,535		\$ 8,780,535
4,804,950	601,697	\$ 9,139,620		¢ 0.510.407
4,649,114 4,649,114	587,237 587,237	\$ 8,512,497 \$ 8,854,483		\$ 8,512,497
4,649,114	572,777	\$ 8,244,459		\$ 8,244,459
4,493,278	572,777	\$ 8,569,346		ψ 0,244,437
4,337,442	558,316	\$ 7,976,421		\$ 7,976,421
4,337,442	558,316	\$ 8,284,210	\$ 8,284,210	
				\$ -
			\$ .	¢ 210.110.0/3
			\$ 227,722,171	\$ 219,119,963

# Attachment 8 - Company Exhibit - Securitization Workpaper

Line #	101	Long Term Interest  Less LTD Interest on Securitization Bonds	-	
	112	Capitalization  Less LTD on Securitization Bonds	-	
		Calculation of the above Securitization Adjustments		

# Attachment 9 Rate Base Worksheet Delmarva Power & Light Company

(Note H)	G	Gross Plant In Service			Accumulated Depreciation			ted Amortization		Net Plant In Service		
Line No Month	Transmission	General & Intangible	Common	Transmission	General	Common	Intangible	Common	Transmission	General & Intangible	Common	
(a) Attachment H-3D, Line No:	(b) 19	(c) 23	(d) 24	(e) 30	(f) 31	(g) 12	(h) 10	(i) 11	(j)	(k)	(1)	
	207.58.g minus 207.57.g. Projected			Projected monthly balances								
	monthly balances that are the amounts			that are expected to be								
	expected to be included in 207.58.g for			included in 219.25.c for end		Electric Only, Form No 1,		Electric Only, Form No 1, page 356				
	end of year and records for other months						200.21c for end of year,	for end of year, records for other				
		of year, records for other months			records for other months		records for other months			Col. (c) - Col. (f) - Col. (h)		
1 December Prior Year	1,803,909,099	288,799,293	149,574,926	421,664,575	71,482,893	61,423,513		26,610,118	1,382,244,524	201,195,503	61,541,295	
2 January	1,804,934,215	290,582,427	152,049,197	425,052,558	72,499,469	61,977,504		27,446,019	1,379,881,657	201,486,927	62,625,674 63,288,038	
3 February 4 March	1,803,206,841 1,804,249,475	293,967,578 308,342,370	153,114,746 154,272,314	426,233,661 428,495,867	73,629,640 74,730,322	61,871,029 61,362,719	17,061,740 17,560,939	27,955,679 28,634,478	1,376,973,181 1,375,753,609	203,276,198 216,051,109	64,275,117	
5 April	1,804,249,475	311,420,047	155,199,939	428,495,867	75,816,631	61,525,454		29,319,040	1,375,435,289	217,546,952	64,355,445	
	1,811,508,852	314,357,270	160,242,327	434,353,983	77,021,130	61,532,028	18,555,254	30,010,792	1,377,154,869	218,780,887	68,699,506	
6 May 7 June	1,811,508,852	314,337,270	145,374,131	434,333,983	77,021,130	61,704,014		16,096,550	1,378,476,506	218,780,887	67,573,567	
8 July	1,815,020,396	316,044,076	145,327,205	439,560,555	79,216,344	62,047,771	16,370,473	16,777,497	1,377,198,158	220,457,260	66,501,937	
9 August	1,817,280,365	318,650,626	145,748,470	442,908,577	80,475,822	62,368,206		17,463,928	1,374,371,788	221,274,790	65,916,337	
10 September	1,817,179,841	319,953,402	148,577,056	445,897,509	81,657,669	62,649,563		18,177,578	1,371,282,332	220,857,835	67,749,915	
11 October	1.820.817.877	321,655,782	148,675,630	447,776,849	82,009,006	63,179,611	17,987,777	18,910,136	1,373,041,028	221,658,999	66,585,883	
12 November	1,828,332,920	324,849,418	149,002,613	450,354,572	82,376,403	63,440,268		19,643,304	1,377,978,348	223,940,803	65,919,041	
13 December	1.836.499.158	332.287.847	149,777,045	453,785,074	80,723,686	63,394,086	19.081.655	20,160,103	1,382,714,084	232,482,506	66,222,856	
14 Average of the 13 Monthly Balances (Attachment 9A	1.814.349.073	311 996 681	150.533.508	437,233,275	77 668 533	62,190,444	17.399.022	22,861,940	1.377.115.798	216,929,126	65.481.124	
15 Less Merger Cost to Achieve (Attachment 10)		319,765	***************************************	,	37,345		178,159			104,262		
16 Average of the 13 Monthly Balances Less Merger Cost to Achieva	1,814,349,073	311,676,915	150,533,508	437,233,275	77,631,189	62,190,444	17,220,863	22,861,940	1,377,115,798	216,824,864	65,481,124	

#### Adjustments to Rate Base

Line ?	No	Month (a)	CWIP CWIP in Rate Base	PHFU Held for Future Use	Materials & Supplies	Undistributed Stores Expense	Prepayments	Unamortized Regulatory Asset	Unamortized Abandoned Plant	Account No. 282 Accumulated Deferred Income Taxes (Note D)	Account No. 283 Accumulated Deferred Income Taxes (Note D)	Account No. 190 Accumulated Deferred Income Taxes (Note D)	Account No. 255 Accumulated Deferred Investment Credit
	Attachment H-3D, Line No:	(a)	(b) 43a	(c) 28 214 for end of year, records for	(d) 50 227. 8. c + 227.5.c (see Att H-3D Note AA) for end of	(e) 47	(f) 45	(g)	( <b>h</b> ) 43b	(i)	(j)	(k)	(1)
			(Note C)	other months	months	months	(Notes G)	(Notes A)	(Notes B & E)	Attachment 1	Attachment 1	Attachment 1	Attachment 1
17	December Prior Year			-	6,639,384		19,694,841		`				
	January			-	6,936,464		20,527,037						
	February			-	6,898,360		21,051,614						
	March			-	6,979,783		19,456,243						
21	April			-	6,968,522		19,032,967						
22	May			-	6,982,536		18,589,649						
23	June			-	6,875,634		18,160,343						
24	July			-	6,856,419		17,688,596						
25	August			-	6,890,852		17,383,469						
	September			-	7,085,941		19,871,759						
	October			-	7,052,255		19,433,312						
	November			-	7,133,644		20,873,915						
	December	_			7,163,071		20,312,928						
30	Average of the 13 Monthly Balances	es (except ADIT - see Attachment 1			6,958,682		19,390,513	-	-		<del>_</del>		

- Notes:

  A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory asset authorized by FERC.

  B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.

  Includes only CWIP authorized by the Commission for inclusion in rate base; The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (iii) ad enconstration that APUDE is only applied to the CWIP Balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) abe will show that monthly debts and credits do not contain entries for APUDE for each CWIP project in rate base

  Will show that monthly debts and credits do not contain entries for APUDE for each CWIP project in rate base

  Will show that monthly debts and credits do not contain entries for APUDE for each CWIP project in rate base

  Will show that monthly debts and credits do not contain entries for the end of the year and the projection of the year balances

  Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant

  Projected balances are for the calendar year the revenue under this formula begins to be charges

  From Attachment 5 for the end of year balances and records for other months

  Will be the time report and the project should be a support to the project

- G From Attachment 5 for the end of year balance and records for othe H In the true-up calculation, actual monthly balance records are used

# Attachment 9A Rate Base Worksheet - Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations) Delinarya Power & Light Company

(Note A)		Gross Plant In Service		Asset Retirement Obligations			Gross Plant in Service Less Projected Asset Retirement Obligations					
Month	Total Plant in Service	Transmission	General & Intangible	Common	Total Plant in Service	Transmission	General & Intangible	Common	Total Plant in Service	Transmission	General & Intangible	Common
(a) hment H-3D, Line No	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i) 6	(k)	(1)	(m)
mient 11 515, Eme 110												
					207.57.g. + 207.74.g. +							
					207.83.g. + 207.98.g.							
					Projected monthly balances							
	-207 104 - Projected monthly believes	207 58 - B			that are the amounts expected to be included in 207.57.g. +	207.57.g. Projected monthly						
		207.58.g. Projected monthly balances that are the amounts expected to be included in			207.74.g. + 207.83.g. +			Electric Only, Form No 1, pag	70			
		207.58.g for end of year and records for other 20					207 98 g for end of year	356 for end of year, records for				
	records for other months		ear, records for other months				records for other months	other months		Col. (c) - Col. (g)	Col. (d) - Col. (h) C	ol. (e) - Col. (i)
r Prior Year	4,707,097,803	1,803,909,099	288,799,293	149,574,926	5,819,241			-	- 4,701,278,561	1,803,909,099	288,799,293	149,57
	4,719,881,834	1,804,934,215	290,582,427	152,049,197	5,794,385			-	- 4,714,087,450	1,804,934,215	290,582,427	152,04
	4,728,440,269 4,754,369,726	1,803,206,841 1,804,249,475	293,967,578 308,342,370	153,114,746 154,272,314	5,794,551 5,787,854			-	- 4,722,645,718 - 4,748,581,872	1,803,206,841 1,804,249,475	293,967,578 308,342,370	153,11
	4,754,369,726 4,777,031,403	1,804,249,475	308,342,370	154,272,314	5,784,080			-	- 4,748,581,872 - 4,771,247,323	1,804,249,475	308,342,370	154,27 155,19
	4,77,031,403	1,811,508,852	314,357,270	160,242,327	5,768,978				- 4,771,247,323 - 4,790,961,396	1,811,508,852	311,420,047	160,24
	4,815,660,317	1,815,020,396	315,046,714	145,374,131	5,768,400			-	4,809,891,917	1,815,020,396	315,046,714	145,37
	4,831,200,735	1,816,758,712	316,044,076	145,327,205	5,770,213			-	- 4,825,430,522	1,816,758,712	316,044,076	145,32
	4,843,146,180	1,817,280,365	318,650,626	145,748,470	5,725,478			-	- 4,837,420,702	1,817,280,365	318,650,626	145,74
	4,851,840,279	1,817,179,841	320,517,248	148,577,056	7,253,522		563,84		4,844,586,757	1,817,179,841	319,953,402	148,57
	4,873,574,808 4,895,465,193	1,820,817,877 1,828,332,920	322,219,628 325,413,264	148,675,630 149,002,613	7,261,898 7,259,983		563,84 563.84		4,866,312,910 4,888,205,210	1,820,817,877 1,828,332,920	321,655,782 324,849,418	148,67 149.00
	4,893,463,193	1,826,332,920	323,413,204	149,777,045	7,239,983		563,84		4,914.022.163	1,836,499,158	332.287.847	149,77
Average of the 13 Monthly Balance		1,814,349,073	312,170,172	150,533,508	6,234,321		173,49		4,802,667,115	1,814,349,073	311,996,681	150,53
		Ассип	nulated Depreciation & Amortiz	zation					Asset Retiren	nent Obligations		
		Transmission					Total Plant in Service	Transmission	General Depr.			
Month	Total Plant in Service		General Depr.	Intangible Amort.	Common Depr.	Common Amort.				Intangible Amort.	Common Depr.	Common Amort
(a)	Total Plant in Service (b)	(c)	General Depr. (d)	Intangible Amort. (e)	Common Depr. (f)	(g)	(h)	(i)	General Depr. (j)	Intangible Amort. (k)	Common Depr. (I)	(m)
(a)												
(a)							(h)	(i)				
(a)	(b)	(c)						(i) 219.25.c Projected monthly				
(a)	(b) 219.29.c Projected monthly balances that are the amounts expected to be included in	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in	(d) ·	(e)	(f)  Electric Only, Form No 1,	(g)  Electric Only, Form No 1,	(h) 219.29.e Projected monthly balances that are the amounts expected to be included in	(i) 219.25.c Projected monthly balances that are the amounts expected to be included in	(j)	(k)	(l)  Electric Only, Form No 1, page 356	(m)  Electric Only, Form No 1.
(a)	(b) 219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 21	(d)	(e) 200.21c for end of year,	(f)  Electric Only, Form No 1, page 356 for end of year,	(g)  Electric Only, Form No 1, page 356 for end of year,	(h) 219.29.e Projected monthly balances that are the amounts expected to be included in 219.29.e for end of year and	(i) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and	(j) 219.28c for end of year, records for 2	(k)	(I)  Electric Only, Form No 1, page 356 1 for end of year, records for other	(m)  Electric Only, Form No 1, 356 for end of year, recon
(a) D, Line No	(b)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months.	(c) 219.25.e Projected monthly balances that are the amounts expected to be included in 219.25.e for end of year and records for other 21 months	(d)	(e) 200.21c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	(g)  Electric Only, Form No 1, page 356 for end of year, records for other months	(h) 219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	(j) 219.28c for end of year, records for 2	(k)	(l)  Electric Only, Form No 1, page 356	(m)  Electric Only, Form No 1
(a) 3D, Line No	(b)  219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months  1,153.616.498	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 21 months for 421,664,575	(d)  19.28c for end of year, records or other months 71,482,893	(e) 200.21e for end of year, records for other months 16,120,897	Electric Only, Form No 1, page 356 for end of year, records for other months 61,423,513	(g)  Electric Only, Form No 1, page 356 for end of year, records for other month: 26,610,118	(h) 219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months 629.75	(i) 219.25.e Projected monthly balances that are the amounts expected to be included in 219.25.e for end of year and records for other months	(j) 219.28c for end of year, records for 2	(k)	(I)  Electric Only, Form No 1, page 356 1 for end of year, records for other	(m)  Electric Only, Form No 1, 356 for end of year, recore
(a) I-3D, Line No	(b)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months.	(c) 219.25.e Projected monthly balances that are the amounts expected to be included in 219.25.e for end of year and records for other 21 months	(d)	(e) 200.21c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	(g)  Electric Only, Form No 1, page 356 for end of year, records for other month:  27,446,019	(h) 219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months 629,75 624,59	(i)  219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months 100 months	(j) 219.28c for end of year, records for 2	(k)	(I)  Electric Only, Form No 1, page 356 1 for end of year, records for other	(m) Electric Only, Form No 1 356 for end of year, recor
(a) H-3D, Line No	(b) 219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months 1,153,616,498 1,157,099,394 1,162,782,178 1,174,437,178	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 2 months 421,664,575 425,062,558 426,233,661 428,498,667	19.28c for end of year, records or other months 71,482,993 72,499,469 73,629,640 74,730,322	200.21c for end of year, records for other months 16,120,897 16,596,032 17,061,740 17,560,399	(f)  Electric Only, Form No 1, page 356 for end of year, records for other month 61,423,513 61,977,504 61,871,029 61,362,719	Electric Only, Form No 1, page 356 for end of year, records for other months 26,610,118 27,446,019 27,955,679 28,634,478	(h) 219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months 629,75 624.59 644.45	(i)  219.25.e Projected monthly balances that are the amounts expected to be included in 219.25.e for end of year and records for other months 100.25 cm. The control of th	(j) 219.28c for end of year, records for 2	(k)	(I)  Electric Only, Form No 1, page 356 1 for end of year, records for other	(m)  Electric Only, Form No 1 356 for end of year, recor
(a) H-3D, Line No	(b) 219.29 c Projected monthly balances that are the amounts expected to be included in 219.29c for end of year and records for other months 1,152,616.498 1,157,099.394 1,167,842,174,463,756 1,141.67.282 1,144.67.376	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 21 months 421.66.4.75 for 425.052.588 426.233.661 428.495.867 431.404.903	19.28c for end of year, records or other months 71,482,893 72,499,469 73,629,640 74,730,322 75,816,631	200.21c for end of year, records for other months 16.120.897 16.596,032 17.061,740 17.560,939 18.056,464	(f)  Electric Only, Form No 1, page 356 for end of year, records for other months of 1,423,513 61,977,504 61,871,029 61,362,719 61,525,454	(g)  Electric Only, Form No 1, page 356 for end of year, records for other month: 27,446,019 27,955,679 28,634,478 29,319,046	(h) 219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months 629.75 624.59 644.45 657.45	(i) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months 0 2 1 1	(j) 219.28c for end of year, records for 2	(k)	(I)  Electric Only, Form No 1, page 356 1 for end of year, records for other	(m)  Electric Only, Form No 1 356 for end of year, recor
(a) H-3D, Line No	(b) 219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months 1,153,616,498 1,157,099,394 1,162,782,178 1,174,467,2765 1,141,672,262 1,148,576	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other? for other for the following for the fo	19.28c for end of year, records or other months 71,482,893 73,629,640 74,730,322 75,816,631 77,021,130	200.21c for end of year, records for other months 16,120,897 16,596,032 17,961,740 17,560,939 18,956,464 18,555,254	(f)  Electric Only, Form No 1, page 356 for end of year, records for other month 61,423,513 61,977,504 61,871,029 61,362,719 61,522,454 61,532,028	(g)  Electric Only, Form No 1, page 356 for end of year, records for other month: 26,610,18 27,446,019 27,955,679 28,634,478 29,319,040 30,010,792	(h) 219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months 629.75 644.45 657.45 673.37	(i) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months 10 22 11 11 15	(j) 219.28c for end of year, records for 2	(k)	(I)  Electric Only, Form No 1, page 356 1 for end of year, records for other	(m) Electric Only, Form No 1 356 for end of year, recor
(a) H-3D, Line No	(b)  219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months  1,15,16,16,408 1,157,009.394 1,10,782,1174,463.756 1,141,672,262 1,148,536,105 1,105,331,105	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 21 months 426.64.575 (425.052.588 426.233.661 428.495.867 431.404.903 434.353.983 436.543.804 436.867	19.28c for end of year, records 2 r other months 71,482,893 72,499,469 74,730,522 75,816,631 77,021,130 78,051,920	(e) 200.21c for end of year, records for other months 16,596,032 17,961,740 17,560,939 18,056,464 18,555,234	(f)  Electric Only, Form No 1, page 356 for end of year, records for other month 61,977,504 61,871,029 61,362,719 61,525,454 61,532,028 61,704,014	(g)  Electric Only, Form No 1, page 356 for end of year, records for other month 27,446(a)) 27,955,679 28,634,478 29,319,040 30,010,729 16,096,550	(h) 219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months 629.75 624.59 637.45 657.45 667.68 679.08	(i) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months 0 2 1 1 5 2 2 2 1 2 2 2 2 2 2 2 2 2 2 2 2	(j) 219.28c for end of year, records for 2	(k)	(I)  Electric Only, Form No 1, page 356 1 for end of year, records for other	(m)  Electric Only, Form No 1 356 for end of year, recor
(a) H-3D, Line No	(b)  219.29 e Projected monthly balances that are the amounts expected to be included in 219.29 e for end of year and records for other months  1.153,616.498  1.157,099.394  1.162,782  1.144,643,756  1.141,673,756  1.141,93,331,623  1.167,9331,623	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 2 months 421.664,575 425.052,558 426.233,661 428.498,867 431.404,903 434.353,983 434.543,880 439.60,555	19.28c for end of year, records or other months 71,482,893 73,629,640 74,730,322 75,816,631 77,021,130 78,051,920 79,216,344	(e) 200.21c for end of year, records for other months 16,120,897 17,560,939 18,956,464 18,555,254 15,925,930 16,370,473	(f)  Electric Only, Form No 1, page 356 for end of year, records for other month 61,425,131 61,427,131 61,427,131 61,527,426 61,527,426 61,520,428 61,704,014 62,047,771	(g)  Electric Only, Form No 1, page 356 for end of year, records for other month: 26,610,118 27,945,079 28,634,478 29,319,044 30,010,792 16,096,550 16,777,407	(h) 219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months 629.75 644.55 673.47 677.96 697.08 7718.59	(i) 219 25 c Projected monthly balances that are the amounts expected to be included in 219 25 c for end of year and records for other months  10 21 21 21 21 21 21 21 21 21 21 21 21 21	(j) 219.28c for end of year, records for 2	(k)	(I)  Electric Only, Form No 1, page 356 1 for end of year, records for other	(m)  Electric Only, Form No 1 356 for end of year, recor
(a) H-3D, Line No	(b)  219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months  1,15,16,16,408 1,157,009.394 1,10,782,1174,463.756 1,141,672,262 1,148,536,105 1,105,331,105	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 21 months 426.64.575 (425.052.588 426.233.661 428.495.867 431.404.903 434.353.983 436.543.804 436.867	19.28c for end of year, records 2 r other months 71,482,893 72,499,469 74,730,522 75,816,631 77,021,130 78,051,920	(e) 200.21c for end of year, records for other months 16,596,032 17,961,740 17,560,939 18,056,464 18,555,234	(f)  Electric Only, Form No 1, page 356 for end of year, records for other month 61,977,504 61,871,029 61,362,719 61,525,454 61,532,028 61,704,014	(g)  Electric Only, Form No 1, page 356 for end of year, records for other month: 26,610,118 27,945,079 28,634,478 29,319,044 30,010,792 16,096,550 16,777,407	(h) 219,29.c Projected monthly balances that are the amounts expected to be included in 219,29.c for end of year and records for other months 624,59 667,68 73,37 677,36 7679,80 718,59 693,55 693,55 693,55 693,55 693,55	(i) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months 10.25.c for end of year and 10.25.c for end of years a	(j) 219.28c for end of year, records for 2	(k)	(I)  Electric Only, Form No 1, page 356 1 for end of year, records for other	(m) Electric Only, Form No 1 356 for end of year, recor
(a) H-3D, Line No	(b)  219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months  1.15.3.61.64.98  1.15.20.21.78  1.14.67.20.21  1.14.57.20.23  1.16.75.90.659  1.17.53.03.030  1.188.300.900  1.188.300.900	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 21 months 421,664,575 425,052,558 420,623,558 420,233,641,404,903 431,404,903 434,453,983 436,643,800 439,600,555 442,000,577 445,897,509 447,778,849	(d) 19.28c for end of year, records of year, year	(e) 200.21c for end of year, records for other month 16,120,897 17,061,749 18,055,054 18,555,254 15,925,930 16,370,473 16,900,014 17,437,897 17,987,777	(f)  Electric Only, Form No 1, page 356 for end of year, records for other month: 61,423,513 61,871,029 61,535,545 61,535,038 61,704,014 62,047,771 62,368,206 62,649,56 63,179,611	(g)  Electric Only, Form No 1, page 356 for end of year, records for ther month of the control o	(h) 219,29,c Projected monthly balances that are the amounts expected to be included in 219,29,c for end of year and records for other months 629,75,6 644,5 667,5 677,5	(i) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months in the control of the control	219.28c for end of year, records for 2 other months o	(k)	(I)  Electric Only, Form No 1, page 356 1 for end of year, records for other	(m)  Electric Only, Form No 1 356 for end of year, recor
(a) H-3D, Line No	(b) 219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months 1,155,061.6498 1,157,099.394 1,162,782,174 1,144,63,756 1,141,672,262 1,148,536,195 1,195,331,623 1,175,396,639 1,188,300,090 1,188,982,008 1,1918,800,008	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.s, for end of year and records for other 21 months 42.66.575 (a) 42.60.25.58 (a) 42.60.25.58 (a) 42.60.30, (a) 43.65.575 (a) 43.60.55.983 (a) 447.776.849 (a) 450.54.572 (a) 450.54.572	(d) 19.28c for end of year, records 2 or other mouths 71,482,893 72,499,469 74,730,322 75,816,631 77,721,130 78,631,920 78,81,920 78,81,920 78,81,920 78,82,81,832,381,381,381,381,381,381,381,381,381,381	(e) 200.21c for end of year, records for other months 16,596,032 17,961,740 17,560,939 18,956,464 18,555,234 16,370,473 17,373,787 17,987,777 18,8532,112	Electric Only, Form No. 1, page 256 for end of year, records for end of year, records for end of year, 61,977,504 61,871,029 61,362,719 61,522,454 61,532,028 61,704,014 62,047,771 62,649,563 63,179,611 63,440,268	(g)  Electric Only, Form No. I., page 356 for end of year, records for end of year, records for other month 26,610.118 27,446.019 27,955.679 28,634.877 29,319.040 30,010.792 16,965.591 17,465.923 18,177.578 18,910,136 19,643,304	(h) 219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for each of the control of th	219 25 c Projected monthly balances that are the amounts expected to be included in 219 25 c for end of year and cecords for other months 2 2 1 1 1 5 5 6 6 9 9	219.28c for end of year, records for 2 other months 0	(k)	(I)  Electric Only, Form No 1, page 356 1 for end of year, records for other	(m)  Electric Only, Form No 356 for end of year, reco
(a) 3D, Line No f Year	(b)  219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months  1,153.616,498  1,157.699.394  1,162.782,178  1,144.67.226  1,165.506.659  1,175.308.309.090  1,188.300.090  1,188.300.090  1,188.300.090  1,288.00.090  1,288.00.090  1,288.00.090  1,288.00.090	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 21 months 421,664,575 425,052,558 420,233,061 423,464,903 436,464,903 436,468,900 436,468,900 436,468,900 437,776,849 445,987,509 447,776,849 450,354,572 453,785,074	(d) 19.28c for end of year, records 2 rother months 71,482,893 72,499,469 73,329,649 74,719,322 77,021,193 78,01,190 79,216,344 80,475,822 81,680,223 82,054,114 82,444,065 80,313,901	(e) 200.21c for end of year, records for other month 16,120,897 16,596,032 17,961,740 18,655,541 15,955,930 16,370,473 16,900,014 17,437,897 17,987,777 18,532,212 19,081,655	(f)  Electric Only, Form No 1, page 356 for end of year, records for other month: 61,423,513 61,627,19 61,523,643 61,523,643 61,523,643 61,523,643 62,649,563 63,179,611 63,440,058 63,394,086 63,394,086	(g)  Electric Only, Form No 1, page 356 for end of year, records for other month: 27,446,019 27,955,079 28,634,478 29,319,046 30,019,535 16,777,939 17,463,928 18,177,578 18,910,136 19,643,306 20,160,103	(h) 219.29.e Projected monthly balances that are the amounts expected to be included in 219.29.e for end of year and records for other months 629.75 644.45 673.47 667.45 673.47 679.08 718.50 693.55 723.02 787.61 841.91 885.74	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months 10.25.c for end of year and 10.2	219.28c for end of year, records for 2 other month o 2 22.554 45.108 67.662 90.215	(k)	(I)  Electric Only, Form No 1, page 356 1 for end of year, records for other	(m)  Electric Only, Form No 1 356 for end of year, reco
(a) H-3D, Line No	(b)  219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months  1,153.616,498  1,157.699.394  1,162.782,178  1,144.67.226  1,165.506.659  1,175.308.309.090  1,188.300.090  1,188.300.090  1,188.300.090  1,288.00.090  1,288.00.090  1,288.00.090  1,288.00.090	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.s, for end of year and records for other 21 months 42.66.575 (a) 42.60.25.58 (a) 42.60.25.58 (a) 42.60.30, (a) 43.65.575 (a) 43.60.55.983 (a) 447.776.849 (a) 450.54.572 (a) 450.54.572	(d) 19.28c for end of year, records 2 or other mouths 71,482,893 72,499,469 74,730,322 75,816,631 77,721,130 78,631,920 78,81,920 78,81,920 78,81,920 78,82,81,832,381,381,381,381,381,381,381,381,381,381	(e) 200.21c for end of year, records for other months 16,596,032 17,961,740 17,560,939 18,956,464 18,555,234 16,370,473 17,373,787 17,987,777 18,8532,112	Electric Only, Form No. 1, page 256 for end of year, records for end of year, records for end of year, 61,977,504 61,871,029 61,362,719 61,522,454 61,532,028 61,704,014 62,047,771 62,649,563 63,179,611 63,440,268	(g)  Electric Only, Form No 1, page 356 for end of year, records for other month: 27,446,019 27,955,079 28,634,478 29,319,046 30,019,535 16,777,939 17,463,928 18,177,578 18,910,136 19,643,306 20,160,103	(h) 219.29.e Projected monthly balances that are the amounts expected to be included in 219.29.e for end of year and records for other months 629.75 644.45 673.47 667.45 673.47 679.08 718.50 693.55 723.02 787.61 841.91 885.74	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months 10.25.c for end of year and 10.2	219.28c for end of year, records for 2 other months 0	(k)	(I)  Electric Only, Form No 1, page 356 1 for end of year, records for other	(m)  Electric Only, Form No 356 for end of year, reco
(a) t H-3D, Line No Prior Year	(b)  219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months  1,153.616,498  1,157.699.394  1,162.782,178  1,144.67.226  1,165.506.659  1,175.308.309.090  1,188.300.090  1,188.300.090  1,188.300.090  1,288.00.090  1,288.00.090  1,288.00.090  1,288.00.090	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 21 months 421,664,575 425,052,558 420,233,061 423,464,903 436,464,903 436,468,900 436,468,900 436,468,900 437,776,849 445,987,509 447,776,849 450,354,572 453,785,074	(d) 19.28c for end of year, records or other months 71,482,893 72,499,469 74,736,322 75,816,631 77,021,130 79,216,344 80,475,822 81,689,223 82,054,114 82,444,065 80,313,901 77,685,883	(e) 200.21c for end of year, records for other months 16,120,897 16,596,032 17,666,499 18,055,254 15,925,930 16,370,473 16,900,014 17,437,897 17,987,777 18,532,212 19,081,655 17,399,022	(f)  Electric Only, Form No 1, page 356 for end of year, records for the month of 1,423,513 end 1,423,513 end 1,423,513 end 1,423,513 end 1,423,513 end 1,532,53 end 1,532,532,53 end 1,532,53 end 1,532,532,53 end 1,532,53 end 1,532,532,53 end 1,532,53 end 1,532,532,532,53 end 1,532,532,532 end 1,532,532,532 end 1,532,532,532 end 1,532,532,532 end 1,532,53	(g)  Electric Only, Form No 1, page 356 for end of year, records for other month: 27,446,019 27,955,079 28,634,478 29,319,046 30,019,535 16,777,939 17,463,928 18,177,578 18,910,136 19,643,306 20,160,103	(h) 219.29.e Projected monthly balances that are the amounts expected to be included in 219.29.e for end of year and records for other months 629.75 644.45 673.47 667.45 673.47 679.08 718.50 693.55 723.02 787.61 841.91 885.74	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months 10.25.c for end of year and 10.2	219.28c for end of year, records for 2 other month o 2 22.554 45.108 67.662 90.215	(k)	(I)  Electric Only, Form No 1, page 356 1 for end of year, records for other	(m)  Electric Only, Form No 1 356 for end of year, reco
(a) H-3D, Line No Prior Year  Average of the 13 Monthly Balance	(b)  219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months  1.157.09.394  1.162.78c.178  1.174.463.786  1.149.536.195  1.195.331.323  1.167.500.659  1.175.303.30  1.188.300.900  1.188.90.499  2.288.165.305.31	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 21 months 421,664,575 425,052,558 420,233,061 420,493,067 431,404,903 430,453,903 430,453,903 430,453,903 430,453,903 430,453,903 430,453,903 430,453,903 430,453,903 430,453,903 430,453,903 430,453,903 447,776,849 445,095,577 445,897,509 447,776,849 450,354,572 453,785,074 437,233,275	(d) 19.28c for end of year, records 2 rother months 71,482,893 72,499,469 73,536,4621 75,016,621 75	(e) 200.21c for end of year, records for other month 16,120,897 16,596,032 17,061,749 18,055,254 15,952,930 16,370,473 16,900,014 17,437,897 17,988,777 18,532,212 19,081,655 17,399,022	(f)  Electric Only, Form No 1, page 356 for end of year, records for the menth of 1,423,513 for 1,443,513 for 1,44	(g)  Electric Only, Form No 1, page 356 for end of year, records for other month: 26,610,118 27,955,09 28,634,78 29,010,79 16,096,559 16,774,461,109 17,463,028 18,177,57 18,910,186 19,643,304 20,160,103	(h) 219.29.e Projected monthly balances that are the amounts expected to be included in 219.29.e for end of year and records for other months 629.75 644.45 673.47 667.45 673.47 679.08 718.50 693.55 723.02 787.61 841.91 885.74	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months 10.25.c for end of year and 10.2	219.28c for end of year, records for 2 other month o 2 22.554 45.108 67.662 90.215	(k)	(I)  Electric Only, Form No 1, page 356 1 for end of year, records for other	(m)  Electric Only, Form No 356 for end of year, reco
(a) 1 H-3D, Line No Prior Year	(b)  219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months  1,153,616.498  1,157,099.394  1,162,782.174  1,174,463,756  1,141,672.22  1,148,536,195  1,195,336,195  1,195,336,195  1,195,336,195  1,195,336,195  1,195,336,195  1,195,336,195  1,195,336,195  1,195,306,199  1,238,105,515  Total Plant in Service	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.s for end of year and records for other 21 months 425.052.558 426.233,661 428.495.867 431.404.903 434.555,983 436.543.80 439.560.555 426.235.601.559.60	(d) 19.28c for end of year, records 2 rother months 71,482,893 72,499,469 73,536,4621 75,016,621 75	(e)  200.21c for end of year, records for other months 16.596,032 17.961,740 17.560,939 18.056,464 18.555,234 16.370,473 17.387,77 18.532,212 19.081,655 17.399,022 ted Asset Retirement Obli	(f)  Electric Only, Form No 1, page 356 for end of year, records for the month of 1,423,513 end 1,423,513 end 1,423,513 end 1,423,513 end 1,423,513 end 1,532,53 end 1,532,532,53 end 1,532,53 end 1,532,532,53 end 1,532,53 end 1,532,532,53 end 1,532,53 end 1,532,532,532,53 end 1,532,532,532 end 1,532,532,532 end 1,532,532,532 end 1,532,532,532 end 1,532,53	(g)  Electris Only, Form No 1, page 356 for end of year, records for our of year, records for min 2, 26, 410, 118 27,446,019 27,446,019 27,955,679 28,634,478 29,319,040 30,010,729 16,096,550 16,777,397 17,405,578 18,910,358 18,910,358 20,160,103 22,861,940  Common Amortization	(h) 219.29.e Projected monthly balances that are the amounts expected to be included in 219.29.e for end of year and records for other months 629.75 644.45 673.47 667.45 673.47 679.08 718.50 693.55 723.02 787.61 841.91 885.74	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months 10.25.c for end of year and 10.2	219.28c for end of year, records for 2 other month o 2 22.554 45.108 67.662 90.215	(k)	(I)  Electric Only, Form No 1, page 356 1 for end of year, records for other	(m)  Electric Only, Form No 356 for end of year, reco
(a) (1H-3D, Line No  Prior Year  Average of the 13 Monthly Balance  Month (a)	(b)  219.29 c Projected monthly balances that are the amounts expected to be included in 219.29c for end of year and records for other months  1,153,616.498 1,157,009.394 1,167,782.25 1,144,637.56 1,144,672.62 1,148,536,105 1,195,316,230 1,185,300,900 1,188,300,900 1,	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 21 months 421.65.65.25.89 425.052.589 426.032.3661 428.495.867 431.404.903 434.353.983 436.543.800 439.606.555 442.000.577 445.897.509 447.778.872 453.786.074 437.233.275  Projected Accumulated Depreciate Transmission (c) 30	(d) 19.28c for end of year, records 2 other months 71, 482,893 72,499,469 74,730,322 75,816,631 77,021,130 78,051,920 79,216,344 80,475,822 81,630,223 81,630,223 81,630,223 81,630,223 81,630,23 90,000 77,852,883 80,813,901 77,852,883 80,801 77,801 7	(e)  200.21c for end of year, records for other month (e) 210.897 16.596,032 17.061,740 17.560,939 18.056,464 18.555,234 15.952,930 16.370,473 16.900,014 17.437,897 18.352,112 19.081,65 17.399,052 1	Electric Only, Form No 1, page 356 for end of year, records for them month, records for them month, of 1,000 for 1,0	(g)  Electric Only, Form No 1, page 356 for end of year, records for other month year of the page 37, 1446, 105 and 15, 15, 15, 15, 15, 15, 15, 15, 15, 15,	(h) 219.29.e Projected monthly balances that are the amounts expected to be included in 219.29.e for end of year and records for other months 629.75 644.45 673.47 667.45 673.47 679.08 718.50 693.55 723.02 787.61 841.91 885.74	(i) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months 100.25 for end of year and 100.25 for end of years and 100.25	219.28c for end of year, records for 2 other month o 2 22.554 45.108 67.662 90.215	(k)	(I)  Electric Only, Form No 1, page 356 1 for end of year, records for other	(m)  Electric Only, Form No 1 356 for end of year, reco
(a) (t H-3D, Line No  Prior Year  Average of the 13 Monthly Balance  Meath (d) (t H-3D, Line No	(b)  219-29 c Projected monthly balances that are the amounts expected to be included in 219-29 of for end of year and records for other months  1153-616-498  1157-099-394  1167-828-1174, 463-756  1141-67-226  1148-53-61-05  11-95-33-61-05  11-95-33-61-05  11-95-33-61-05  11-95-33-61-05  11-95-35-61-05  11-95-35-61-05  11-95-36-	(c) 219.25.e Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for othe 2 months 421.084.57 for 219.25.c for end of year and records for 100.25 for 219.25.c for end of year and records for 100.25 for 219.25 for 21	(d) 19.28c for end of year, records 2 or other months 71,482,893 72,499,469 73,629,640 74,730,322 75,316,631 77,021,130 93,921,6344 82,444,665 80,313.901 77,855,883 100 & Amortization Less Projec General Depreciation (d) 31 ol. (d) -Col. (i)	(e)  200.21c for end of year, records for other months 16,596,032 17,961,740 17,560,393 18,956,464 18,535,234 16,700,473 16,900,014 17,437,897 17,987,777 18,852,212 19,981,655 17,399,022 teted Asset Retirement Obil Intangible Amortization 01 21 Col. (e) - Col. (k)	Electris Only, Form No 1, page 356 for end of year, records for other month (4.23.513 61.977.504 61.871.029 61.362.719 61.525.454 61.525.454 61.525.454 61.525.454 61.525.455 61.340.016 62.649.563 63.179.611 63.440.268 63.394.086 62.190.444	(g)  Electric Only, Form No. I., page 356 for end of year, records for other month. Page 356 for end of year, records for other month. 27,446(a)) 27,955,679 28,634,478 29,319,040 30,010,729 16,996,330 17,463,329 18,177,578 18,910,36 19,643,304 20,160,103 22,861,041 Common Amortization (g)  Common Amortization (g)  Common Amortization (g)  Common Common Amortization (g)  Common Common Amortization (g)  Common Common Amortization (g)	(h) 219,29 c Projected monthly balances that are the amounts expected to be included in 21 and 21 and 22 and 22 and 23 and 24 and 24 and 25 an	(i) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months 100.25 for end of year and 100.25 for end of years and 100.25	219.28c for end of year, records for 2 other month o 2 22.554 45.108 67.662 90.215	(k)	(I)  Electric Only, Form No 1, page 356 1 for end of year, records for other	(m)  Electric Only, Form No 356 for end of year, reco
(a) t H-3D, Line No  Prior Year  Average of the 13 Monthly Balance  Manth (d) t H-3D, Line No	(b)  219.29 c Projected monthly balances that are the amounts expected to be included in 219.29c for end of year and records for other months  1.15.26.16.46.98  1.15.20.99.394  1.10.78.21.174.46.37.56  1.141.67.20.62  1.148.53.6.195  1.105.30.28.30  1.188.30.090  1.188.30.090  1.188.30.900  1.188.30.900  1.188.30.900  1.188.30.900  1.288.05.2108  1.175.805.717  Total Plant in Service  (b)  9  Col. (b) - Col. (h)  1.152.986.747	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 21 months  421.664.575 for 20.25.58	(d) 19.28c for end of year, records 2 rother months 71, 482,893 72,499,469 74,730,372 75,816,631 77,021,130 79,216,344 80,475,822 81,689,223 82,054,114 82,444,065 80,813,501 77,665,383 10 at Ameritation Less Projec General Depreciation (d) 31 of 1,142,893	(e)  200.21c for end of year, records for other months 16,596,032 17,961,740 17,560,939 18,956,464 18,555,234 16,900,014 17,437,897 17,9987,777 18,532,215 19,081,635 17,399,022 teted Asser Retirement Obil Intangible Amortization (e) 32 Col. (e) - Col. (k)	Electric Only, Form No 1, page 356 for end of year, records for other months of 1,422,513 (61,422,513) (61,422,513) (61,422,513) (61,322,19) (61,322,19) (61,322,19) (61,322,19) (61,322,19) (61,322,19) (62,047,17) (62,368,206 (62,047,563) (	(g)  Electric Only, Form No 1, page 356 for end of year, records for other month 22,6400,118 22,6400,118 22,6400,118 22,6400,118 22,640,118 22,	(h) 219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for ead of year and records for other months of 629.75 624.45 657.45 673.37 677.96 787.86 78.59 693.55 723.00 787.61 841.91	(i) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months 100.25 for end of year and 100.25 for end of years and 100.25	219.28c for end of year, records for 2 other month o 2 22.554 45.108 67.662 90.215	(k)	(I)  Electric Only, Form No 1, page 356 1 for end of year, records for other	(m)  Electric Only, Form No 356 for end of year, reco
(a) t H-3D, Line No  Prior Year  Average of the 13 Monthly Balance  Manth (d) t H-3D, Line No	(b)  219-29 c Projected monthly balances that are the amounts expected to be included in 249-29. For end of year and records for other months  1.153,616.498  1.157,099.394  1.162,782.174  1.174,463.756  1.141,672.22  1.148,536,195  1.198,393.039  1.188,392.008  1.188,392.008  1.198,505.515  28  Total Plant in Service  (b)  Col. (b) - Col. (b)  1.152,986,747  1.152,986,747  1.152,974,848	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 21 months 425.052.558 425.052.558 426.233.661 428.495.867 431.404.903 434.535.983 436.543.80 436.543.80 436.543.80 436.543.80 436.543.80 436.543.80 436.543.80 436.543.80 436.543.80 436.543.80 442.005.577 445.877.50 445.778.849 450.345.778.849 450.345.778.849 450.345.778.849 450.345.778.878.074 457.373.375 Projected Accumulated Depreciating Transmission (c) 3 50 Col. (c) - Col. (i) Col. (c) - Col. (ii) Col. (c) - Col. (iii) Col. (c) - Col. (iii) Col. (c) - Col. (iii) Col. (c) - Col. (iiii) Col. (c) - Col. (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	(d) 19.28c for end of year, records 2 or other mouths 71,482,893 72,499,469 73,629,640 74,730,322 75,316,631 77,721,139 78,015,29 78,015	(e)  200.21c for end of year, records for other months (e) 16,120,897 (e) 5,960,032 (f) 6,596,032 (f) 7,961,740 (f) 7,560,939 (f) 8,855,234 (f) 9,900,014 (f) 7,437,897 (f) 7,987,777 (f) 8,532,212 (f) 9,081,655 (f) 7,399,022 (f) 10,100,000,000 (f) 10,100,000 (f)	Electric Only, Form No. 1. page 256 for end of year, records for other month 61,423.513 61,977.504 61,871,029 61,362,719 61,522,454 61,522,628 61,704,014 62,458,250 62,649,563 63,179,611 63,440,268 63,139,408 62,190,444 gations  Common Depreciation (f) 12 Col. (f) - Col. (f) 61,425,513 61,475,611	(g)  Electric Only, Form No. I., page 356 for end of year, records for end of year, records for other month.  26,610,118 27,446,019 27,945,679 28,634,787 29,319,040 30,010,727 16,096,539 18,177,578 18,910,136 19,643,304 20,160,103 22,861,940  Common Amortization (g) (g) Common Amortization (g)	(h) 219.29 c. Projected monthly balances that are the amounts expected to be included in 219.23 c. t.	(i) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months 100.25 for end of year and 100.25 for end of years and 100.25	219.28c for end of year, records for 2 other month o 2 22.554 45.108 67.662 90.215	(k)	(I)  Electric Only, Form No 1, page 356 1 for end of year, records for other	(m)  Electric Only, Form No 356 for end of year, reco
rt H-3D, Line No  Prior Year  Average of the 13 Monthly Balance  Month (d)  tt H-3D, Line No	(b)  219.29 c Projected monthly balances that are the amounts expected to be included in 219.29c for end of year and records for other months  1.15.26.16.46.98  1.15.20.99.394  1.10.78.21.174.46.37.56  1.141.67.20.62  1.148.53.6.195  1.105.30.28.30  1.188.30.090  1.188.30.090  1.188.30.900  1.188.30.900  1.188.30.900  1.188.30.900  1.288.05.2108  1.175.805.717  Total Plant in Service  (b)  9  Col. (b) - Col. (h)  1.152.986.747	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.s for end of year and records for other 2 (months) 421.66.5 for end of year and records for other 2 (25.05.25.58 426.233,661 428.495.867 431.404.903 434.553,983 436.543.80 439.560.555 431.604.903 439.560.555 431.604.507.604 437.233.275  Projected Accumulated Depreciate Transmission (c) 30 Col. (c) - Col. (i) 421.664.575 C 425.052.558 425.053.55	(d) 19.28c for end of year, records 2 or other mouths 71,482,893 72,499,469 73,629,640 74,730,322 81,803,133,901 77,021,130 79,216,544 82,444,065 80,913,901 77,655,883 on & Amortization Less Projec General Depreciation (d) 1,1482,893 on & Campan Control of the	(e)  200.21c for end of year, records for other months 16.596,032 17.061,740 17.560,939 18.056,464 18.555,234 16.370,473 17.987,777 18.532,212 19.081,655 17.399,022 ted Asset Retirement Obli Intangible Amortization (e) 20.1 (c) - Col. (t) 16.320,897 17.560,939	Electric Only, Form No 1, page 356 for end of year, records for wind of year, records for wind of year, records for wind (4.23,513 61,977,504 61,322,129 61,362,719 61,525,454 61,532,028 61,704,014 62,047,771 62,366,206 63,179,611 63,440,268 63,394,086 62,190,444 gations  Common Depreciation (f)  Col. (f) - Col. (f) (4.25,513 61,077,504 61,871,029 61,362,719 61,871,029 61,871,029 61,871,029 61,871,029 61,871,029 61,871,029 61,871,029 61,871,029 61,871,029 61,871,029 61,871,029 61,871,029 61,871,029 61,871,029 61,871,029 61,871,029 61,871,029 61,	Electris Only, Form No 1, page 356 for end of year, records for 26,610,118 27,446,019 27,955,679 28,634,478 29,319,040 30,010,729 16,096,250 16,777,499 17,405,278 18,910,350 22,861,940 20,160,103 22,861,940 Common Amortization (g)  Common Amortization (g)  Common Amortization (g)  Common Amortization (2)	(h) 219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c. for each of year and records for other months of the control of the contr	(i) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months 100.25 for end of year and 100.25 for end of years and 100.25	219.28c for end of year, records for 2 other month o 2 22.554 45.108 67.662 90.215	(k)	(I)  Electric Only, Form No 1, page 356 1 for end of year, records for other	(m)  Electric Only, Form No 356 for end of year, reco
(a) t H-3D, Line No  Prior Year  Average of the 13 Monthly Balance  Manth (d) t H-3D, Line No	(b)  219-29 e Projected monthly balances that are the amounts expected to be included in 219-29e for end of year and records for other months  1.153,616.498 1.157,099.394 1.162,782,782 1.174,463,756 1.141 dr.75,759 1.174,643,756 1.141 dr.75,759 1.175,302,830 1.188,902,008 1.188,902,008 1.188,902,008 1.188,902,008 1.198,502,515 1.198,502,515 1.198,502,515 1.198,502,515 1.198,502,517  Total Plant in Service (b) 9  Col. (b) - Col. (h)  1.155,474,832 1.173,806,305 1.144,908,803,305 1.144,908,803,305 1.144,908,803,305 1.144,908,803,305 1.144,908,803,305 1.144,908,803,305	(c)  219.25.e Projected monthly balances that are the amounts expected to be included in 219.25.e for end of year and records for other 2 (months 425,052,558 425,052,558 426,033,661 428,495,867 431,404,903, 436,643,800 436,643,800 436,643,800 436,643,800 436,643,800 436,643,800 436,643,800 436,643,800 447,776,849 450,345,672 457,323,275   Projected Accumulated Depreciate Transmission (c) 30 Col. (c) - Col. (i) 421,664,275 425,352,553 426,353 426,353 426,353 426,353 426,353 426,353 426,353 426,	(d) "19.28c for end of year, records a rother months" 71,482,893 72,499,469 73,269,640 74,730,322 75,346,631 32,046,631 32,046,631 32,046,631 32,046,631 32,046,631 32,046,631 31 31 31 31 31 31 31 31 31 31 31 31 3	(e)  200.21c for end of year, records for other months 16,596,032 17,961,740 17,560,339 18,056,464 18,5925,930 16,370,473 16,900,014 17,437,897 17,987,777 18,8332,12 19,081,8532,12 19,08	(f)  Electric Only, Form No 1, page 356 for end of year, records for other month of 1423,513 of 1423,5	(g)  Electric Only, Form No 1, page 356 for end of year, records for ther month 26,610,118 22,854,446,019 22,954,446,019 22,954,446,019 16,076,437 22,319,044 30,010,79 16,076,237 16,776,379 16,776,3	(h) 219.29 - Projected monthly bolance that are the amounts bolance that are the amounts can be a considered to the cons	(i) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months 100.25 for end of year and 100.25 for end of years and 100.25	219.28c for end of year, records for 2 other month o 2 22.554 45.108 67.662 90.215	(k)	(I)  Electric Only, Form No 1, page 356 1 for end of year, records for other	(m)  Electric Only, Form No 356 for end of year, reco
t H-3D, Line No  Prior Year  Average of the 13 Monthly Balance  Marth (a)  tt H-3D, Line No	(b)  219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months  1.152,616.498  1.157,099.394  1.162,782.26  1.148,536.195  1.174,463.756  1.141,672.363  1.167,590.659  1.183,902.008  1.183,902.008  1.193,800.999  2.238,105.515  2.38 1.175,895,717  Total Plant in Service (b)  9  Col. (b) - Col. (h)  1.152,986,747  1.152,474.4903  1.162,137.726  1.173,895,819  1.173,874.4903  1.162,137.726  1.173,895,819	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.s for end of year and records for other 2 foromonths 425.052.558 426.233,661 428.495.867 431.404.903 434.555.983 436.543.890 439.601.555 7442.099.509 437.776.849 437.233.75  Projected Accumulated Depreciation of the accumul	(d) 7.19.28c for end of year, records 2 or other mouths 71,482,893 72,499,469 73,629,640 74,730,322 85,66,51 77,721,130 79,216,542 88,1523 81,062,	(e)  200.21c for end of year, records for other months 16.596,032 17.961,740 17.560,939 18.056,464 18.555,234 16.370,473 17.987,777 18.532,212 19.081,655 17.399,022 ted Asset Retirement Obli Intangible Amortization (e) 20.1.(c) - Col. (k) 1.7560,939 1.8,056,464	Electric Only, Form No 1, page 356 for end of year records for the of year records for the of year of (4.25,13) (6.27,76) (6.27,76) (6.37,76) (6.37,76) (6.35,26,26) (6.36,27) (6.36,27) (6.36,27) (6.36,27) (6.36,27) (6.36,27) (7.36,27) (	Electric Only, Form No 1, page 356 for end of years records for end of years records for end of years and years are records for the page 32,464,018 27,446,019 22,861,346 20,160,018 22,861,346 20,160,018 22,861,346 20,160,018 22,861,346 20,160,018 22,861,346 20,160,018 22,861,346 20,160,018 22,861,346 20,160,018 22,861,346 20,160,018 22,861,346 20,160,018 22,861,346 20,160,018 21,965	(h) 219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c, for each of year and records for other months of the control of the contr	(i) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months 100.25 for end of year and 100.25 for end of years and 100.25	219.28c for end of year, records for 2 other month o 2 22.554 45.108 67.662 90.215	(k)	(I)  Electric Only, Form No 1, page 356 1 for end of year, records for other	(m)  Electric Only, Form No 356 for end of year, reco
rt H-3D, Line No  Prior Year  Average of the 13 Monthly Balance  Month (d)  tt H-3D, Line No	(b)  219-29 e Projected monthly balances that are the amounts expected to be included in 219-29 e for end of year and records for other months  1.153,616.498  1.157,099.394  1.162,782.20  1.144,673.756  1.144,673.756  1.146,759.06.599  1.175,302.830  1.188,902.008  1.188,902.008  1.188,902.008  1.198,605.515  2.175,805.515  2.175,805.717  Total Plant is Service  9  Col. (b) - Col. (h)  1.152,986.747  1.156,474,803  1.162,137.726  1.173,806.305  1.173,806.305	(c)  219.25.e Projected monthly balances that are the amounts expected to be included in 219.25.e for end of year and records for other 2 (months 425.052.558 425.	(d) "19.28s for end of year, records a rother months 71,482,893 72,499,469 73,329,640 74,730,322 81,808,223 82,054,114 82,444,065 80,813,901 77,655,883 100 & Amortization Less Projec General Depreciation (d) 71,482,893 101, (d) C-Cul (f) 71,482,893 73,229,640 73,229,640 74,730,322 77,021,139 77,021,139 77,021,139 77,021,139 77,021,139 78,861,520 78,8	(e)  200.21c for end of year, records for other months 16,596,032 17,961,740 17,560,393 18,956,464 18,535,234 16,590,031 16,790,771 17,987,777 18,532,212 19,981,655 17,799,022 teld Asset Retirement Obli Intangible Amortization (o) 32 Col. (c) - Col. (k) 16,120,897 16,596,032 17,961,740 17,560,930 18,555,254 18,555,254	Electris Only, Form No 1, page 356 for end of year, records for other mounts of 1,235,131 (1977.504 (1325.13) (1977.504 (1325.13) (1977.504 (1325.13) (1325.	(g)  Electric Only, Form No. I., page 356 for end of year, records for other month. Page 356 for end of year, records for other month. Page 356 for end of year, records for other month. Page 356,101,102,103,103,103,103,103,103,103,103,103,103	(h) 219.29.c Projected monthly balances that are the amounts balances that are the amounts condition of year and records for other months 629.75 624.59 637.35 677.36 677.36 677.37 677.36 677.37 677.36 677.37 677.36 677.37	(i) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months 100.25 for end of year and 100.25 for end of years and 100.25	219.28c for end of year, records for 2 other month o 2 22.554 45.108 67.662 90.215	(k)	(I)  Electric Only, Form No 1, page 356 1 for end of year, records for other	(m)  Electric Only, Form No 356 for end of year, reco
rt H-3D, Line No  Prior Year  Average of the 13 Monthly Balance  Month (d)  tt H-3D, Line No	(b)  219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months  1,152,616.498  1,152,099.394  1,162,782.1174,463.756  1,141,672.202  1,148,536.190  1,175,302.830  1,188,300.090  1,188,300.090  1,188,300.090  1,238,105.515  Total Plant in Service (b)  9  Col. (b) - Col. (h)  1,152,986,747  1,156,473,4833  1,162,137,726  1,173,806,306  1,173,806,306  1,173,806,306  1,173,806,306  1,173,806,306  1,174,808,	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 21 months 219.25.c for end of year and records for other 21 months 242.505.2.558 242.505.2.558 242.505.2.558 242.505.25.558 242.505.2558 243.505.2558 243.505.577 244.53.759.074 243.733.757 245.577.505 245.57	(d) 19.28c for end of year, records 2 r other months 71, 482,893 72,499,469 74,730,322 75,816,631 77,021,130 79,216,344 89,475,822 81,630,223 81,630,223 81,630,223 81,630,223 81,630,223 81,630,233 901 77,685,883 901 50,410 77,685,883 901 50,410 71,482,893 72,499,469 73,429,421 74,730,323 77,249,469 73,269,640 74,730,323 77,021,130 78,051,920 79,216,344	(e) 200.21c for end of year, records for other month (e) 16,120,897 16,596,032 17,061,740 17,560,399 18,056,464 18,555,254 15,925,930 16,370,473 16,590,014 17,437,897 18,352,212 19,981,655 17,799,022 19,081,655 17,799,022 21,061,740 17,6596,032 17,661,740 17,669,961,740 17,66	Electric Only, Form No 1, page 356 for end of year, records for them month, records for them month, of the state of year, of the state of year, of 1,000 for	Electric Only, Form No 1, page 356 for end of year, records for other month of the control of th	(h) 219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c, for ead of year and records for other months (200, 200, 200, 200, 200, 200, 200, 200	(i) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months 100.25 for end of year and 100.25 for end of years and 100.25	219.28c for end of year, records for 2 other month o 2 22.554 45.108 67.662 90.215	(k)	(I)  Electric Only, Form No 1, page 356 1 for end of year, records for other	(m)  Electric Only, Form No 356 for end of year, reco
r r r Average of the 13 Monthly Balance  Month H-3D, Line No	(b)  219-29 c Projected monthly balances that are the amounts expected to be included in 219-29 amount of year and records for other months  1.1153,616,498  1.157,099.394  1.162,782.25  1.144,637.56  1.144,637.56  1.148,536,105  1.178,302.30  1.188,982.008  1.188,982.008  1.188,982.008  1.198,605.515  28  Total Plant in Service (b)  Col. (b) - Col. (h)  1.152,986,747  1.156,474,803  1.162,137.726  1.178,982.01  1.178,982.01  1.178,982.01  1.178,982.01  1.178,982.01  1.178,982.01  1.178,982.01  1.178,982.01  1.178,982.01  1.178,982.01  1.178,982.01  1.178,982.01	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for othe 2 i months 421,084,575 for 241,084,575 for 242,082,586 for 262,233,661 for 284,085,867 for 284,085,867 for 284,085,085 for 284,085 for 284,0	(d) 19.28c for end of year, records 2 or other months 71,482,893 72,499,469 73,729,640 97,702,133 93,97,702,133 93,97,702,133 93,97,702,133 93,97,702,133 93,97,702,133 93,97,702,133 93,97,702,133 93,97,702,133 93,97,702,103,97,702,	(e)  200.21c for end of year, records for other months (e) 16,120,897 (e) 21,766,1740 (e) 21,7	Electris Only, Form No. 1. page 356 for end of year, records for other month 61,473.513 61,977.504 61,871.029 61,362,719 61,522,454 61,532,028 61,704,014 62,368,206 62,649,563 63,179,611 63,440,268 63,139,406 62,190,444 gations  Common Depreciation (f) 61,423,513 61,423,513 61,423,613	(g)  Electric Only, Form No. I., page 356 for end of year, records for other month and the page 356 for end of year, records for other month and the page 356 for end of year,	(h) 219.29 c Projected monthly balances that are the amounts expected to be included in 21 excepted to be included in 21 excepted to be included in records for other months records for other months (629,75 624,59 637,58 637,58 637,58 637,58 637,58 637,58 639,55 7232,00 787,61 841,91 885,74 712,70	(i) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months 100.25 for end of year and 100.25 for end of years and 100.25	219.28c for end of year, records for 2 other month o 2 22.554 45.108 67.662 90.215	(k)	(I)  Electric Only, Form No 1, page 356 1 for end of year, records for other	(m)  Electric Only, Form No 356 for end of year, reco
ant H-3D, Line No  r Prior Year  r  r  r  Average of the 13 Monthly Balance	(b)  219.29 c Projected monthly balances that are the amounts expected to be included in 219.29c for end of year and records for other months  1,153,616.498  1,152,099.394  1,162,782.25  1,144,463.756  1,144,672.262  1,148,536.195  1,175,302.830  1,188,300.090  1,188,300.090  1,188,300.090  1,238,105.515  Total Plant in Service (b)  9  Col. (b) - Col. (h)  1,152,986,747  1,156,4734,630  1,173,806,305  1,173,806,305  1,173,806,305  1,173,806,305  1,173,806,305  1,174,806,326  1,174,806,326  1,174,806,305	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 21 months  4216.05.25.58 425.052.558 426.03.3,661 428.495,867 431.404,903 434.353,983 436.543.809 439.560.555 442.2005.777 445.897.509 437.233.275  Projected Accumulated Depreciate Transmission (c) 30  Col. (c) - Col. (i) 421.664.575 425.052.558 426.233.661 428.495.805 426.233.661 428.495.805 426.233.661 428.495.805 426.233.661 428.495.805 436.543.390 436.543.390 436.543.390 436.543.390 436.563.555 442.908.577 445.897.509	(d) 19.28c for end of year, records 2 r other months 71, 482,893 72,499,469 74,730,322 75,816,631 77,021,130 79,216,344 80,475,822 81,630,223 81,630,223 81,630,223 81,630,223 81,630,223 81,630,223 81,630,233 901 77,685,883 901 77,685,883 901 77,685,883 901 60, 40 - Col. (j) 1,482,893 72,499,469 73,429,640 74,730,22 81,657,669 79,201,130 77,001,130 77,001,130 77,001,130 77,001,130 79,016,344 80,475,822 81,657,669 81,657,657,657,657,657,657,657,657,657,657	(e) 200.21c for end of year, records for other month (e) 16,120,897 16,596,032 17,061,740 17,560,939 18,056,464 18,555,254 15,925,930 16,370,473 16,900,014 17,437,897 18,352,212 19,081,655 17,399,022 21,061,061,061 18,061 18,	Electric Only, Form No 1, page 356 for end of year, records for them month, records for them month, of the state of year, and the state of year, of 1,000 for 1,000 fo	Electric Only, Form No 1, page 356 for end of year, records for other month of the control of year, records for other month of the control of	(h) 219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months (67, 68, 67, 68, 67, 68, 67, 68, 67, 68, 67, 68, 67, 68, 67, 68, 67, 68, 68, 68, 68, 68, 68, 68, 68, 68, 68	(i) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months 100.25 for end of year and 100.25 for end of years and 100.25	219.28c for end of year, records for 2 other month o 2 22.554 45.108 67.662 90.215	(k)	(I)  Electric Only, Form No 1, page 356 1 for end of year, records for other	(m)  Electric Only, Form No 1 356 for end of year, reco
ant H-3D, Line No  r Prior Year  r  r  Average of the 13 Monthly Balance  Month on H-3D, Line No	(b)  219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months  1.15.36.64.698  1.15.30.93.94  1.10.78.21.32  1.16.790.629  1.18.53.0.909  1.18.83.00.909  1.18.83.00.909  1.18.83.00.909  2.28.10.515  Total Plant in Service (b)  9  Col. (b) - Col. (h)  1.152.986.747  1.156.474.803  1.164.976.729  1.173.80.305  1.144.803.919  1.147.88.23.91  1.147.88.23.91  1.147.88.23.91  1.147.88.23.91  1.147.88.23.91  1.147.88.23.91  1.147.88.23.91  1.147.88.23.91  1.147.88.23.91  1.147.88.23.91  1.147.88.23.91  1.147.88.23.91  1.148.39.43.91	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 21 months  421.664.575 for 25.558 425.052.558 425.0	(d) 7,1482,893 71,492,896 71,482,893 72,499,469 73,429,469 73,429,469 73,629,469 73,629,469 73,629,469 73,629,469 73,629,469 73,631,390 79,216,344 80,475,822 81,680,223 82,654,114 82,444,665 82,376,893 77,655,893 77,655,893 77,655,893 77,655,893 77,655,893 77,655,893 77,655,893 77,675,893	(e)  200.21c for end of year. records for other months  16,596,032 17,961,740 17,569,939 18,555,454 18,5925,930 16,370,473 18,932,121 19,981,771 18,832,121 17,990,721 16,960,014 17,437,897 17,987,777 18,832,121 17,990,722 17,990,723 18,590,724 17,990,724 17,990,724 18,555,254 18,555,254 18,575,259 18,575,644 18,555,254 18,575,273 18,575,273 18,575,273 18,575,273	Electric Only, Form No 1, page 356 for end of year, records for other months of 1,422,513 (6,422,643), and (6,423,643), and (	(g)  Electric Only, Form No 1, page 356 for end of year, records for other month 22,6400,118 (c) 12,640,118 (c) 12,640,118 (c) 12,641,118 (c) 12,643,119 (c) 16,065,551 (c) 177,479 (c) 16,065,551 (c) 177,463,228 (c) 18,177,578 (c) 18,177,578 (c) 19,061,001 (c) 1	(h) 219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for ead of year and records for other months (67.44.54.56.73.37.677.96.79.78.67.97.96.79.78.79.79.79.79.79.79.79.79.79.79.79.79.79.	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months 10.25 for end of year and 10.25 for end of years and 10	219.28c for end of year, records for 2 other month o 2 22.554 45.108 67.662 90.215	(k)	(I)  Electric Only, Form No 1, page 356 1 for end of year, records for other	(m) Electric Only, Form No 1 356 for end of year, recor
(a) 1 H-3D, Line No  Prior Year  Average of the 13 Monthly Balance  Month (a) 1 H-3D, Line No	(b)  219.29 c Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months  1.155,266.498  1.157,209.394  1.162,782.174  1.174,463.756  1.141,67.256  1.141,67.356,31  1.167,390,639  1.188,982.008  1.198,800,099  1.238,105,515  20  Total Plant in Service (b)  9  Col. (b) - Col. (h)  1.152,986,747  1.156,474,803  1.162,137,726  1.173,805,316  1.174,690,278  1.174,690,278  1.174,690,278  1.174,690,278  1.174,690,278  1.174,690,278  1.174,690,278  1.174,690,278  1.194,038,591  1.194,038,591  1.194,038,591  1.194,038,591	(c) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other 21 months  4216.05.25.58 425.052.558 426.03.3,661 428.495,867 431.404,903 434.353,983 436.543.809 439.560.555 442.2005.777 445.897.509 437.233.275  Projected Accumulated Depreciate Transmission (c) 30  Col. (c) - Col. (i) 421.664.575 425.052.558 426.233.661 428.495.805 426.233.661 428.495.805 426.233.661 428.495.805 426.233.661 428.495.805 436.543.390 436.543.390 436.543.390 436.543.390 436.563.555 442.908.577 445.897.509	(d) 19.28c for end of year, records 2 or other mouths 71,482,893 72,499,469 73,729,640 74,730,322 75,516,631 77,721,130 80,475,822 81,880,223 82,054,114 82,444,065 80,313,901 77,855,883 60n & Amortization Less Projec General Depreciation (d) 11,482,893 60n & Amortization Less Projec General Depreciation (d) 71,482,893 60n & Amortization Less Projec General Depreciation (d) 71,482,893 60n & Amortization Less Projec General Depreciation (d) 71,482,893 60n & Amortization Less Projec General Depreciation (d) 71,482,893 60n & Amortization Less Projec General Depreciation (d) 71,482,893 60n & Amortization Less Projec General Depreciation (d) 71,482,893 60n & Amortization Less Projec General Depreciation (d) 71,482,893 60n & Amortization Less Projec General Depreciation (d) 71,482,893 60n & Amortization Less Projec General Depreciation (d) 71,482,893 60n & Amortization Less Projec General Depreciation (d) 71,482,893 60n & Amortization Less Projec General Depreciation (d) 71,482,893 60n & Amortization Less Projec General Depreciation (d) 71,482,893 60n & Amortization Less Projec General Depreciation (d) 71,482,893 60n & Amortization Less Projec General Depreciation (d) 71,482,893 60n & Amortization Less Projec General Depreciation (d) 71,482,893 60n & Amortization Less Projec General Depreciation (d) 71,482,893 60n & Amortization Less Projec General Depreciation (d) 71,482,893 60n & Amortization Less Projec General Depreciation (d) 71,482,893 60n & Amortization Less Projec General Depreciation (d) 71,482,893 60n & Amortization Less Projec General Depreciation (d) 71,482,893 60n & Amortization Less Projec General Depreciation (d) 71,482,893 60n & Amortization Less Projec General Depreciation (d) 71,482,893 60n & Amortization Less Projec General Depreciation (d) 71,482,893 60n & Amortization Less Projec General Depreciation (d) 71,482,893 60n & Amortization (d) 71,482,893 60n & Amortizat	(e) 200.21c for end of year, records for other month (e) 16,120,897 16,596,032 17,061,740 17,560,939 18,056,464 18,555,254 15,925,930 16,370,473 16,900,014 17,437,897 18,352,212 19,081,655 17,399,022 21,061,061,061 18,061 18,	Electric Only, Form No. 1. page 256 for end of year, records for end of year, records for end of year, records for end of year, for 1977.504 61.977.504 61.975.004 61	Electric Only, Form No. 1, page 356 for end of year, records for end of year, 26,610,118 27,446019 22,861,946 30,010,792 16,096,550 16,777,497 18,717,578 18	(h) 219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for each of year and records for other monthly of the control of the contr	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months 10.25 for end of year and 10.25 for end of years and 10	219.28c for end of year, records for 2 other month o 2 22.554 45.108 67.662 90.215	(k)	(I)  Electric Only, Form No 1, page 356 1 for end of year, records for other	(m) Electric Only, Form No 1 356 for end of year, recor

 $<sup>\</sup>begin{array}{c} Note \\ A & \text{ In the true-up calculation, actual monthly balance records are used.} \end{array}$ 

**Delmarva Power & Light Company** Attachment 10 - Merger Costs (a) (b) (c) (d) (...) (x) O&M Cost To Achieve FERC Account Allocation to Trans 100.00% 1,753 A&G 13,146 13.33% 1,753 13,146 Total \$ Depreciation & Amortization Expense Cost To Achieve FERC Account n to Trans Intangible Plant 46,723 13.33% 6.230 11 Total 58,336 7,778 Capital Cost To Achieve included in the General and Intangible Plant General Intangible Gross Plant 1,039,237 206,872 832,365 December Prior Year 12 December 13 January 14 February 15 March 16 April 17 May 18 June 19 July 20 August 21 Septembe 22 October 23 Novembe 832,365 832,365 206,872 1,039,237 206,872 1.039.237 206,872 832,365 1,039,237 September October November 24 25 December 63,653 256,112 319,765 Average Accumulated Depreciation December Prior Year General 115,564 Total 671,218 Intangible 27 28 29 30 31 32 33 34 35 January 119,435 571,229 690,663 February March 127,176 602,377 729,554 April May June July August September 36 37 October November December Average 215,503 Potomac Electric Power Company Attachment 10 - Merger Costs (x) Total (d) Net Plant = Gross Plant Minus Accumulated Depreciation from above General Intangible 91,309 87,438 276,711 261,136 368,019 348,574 41 42 43 44 45 46 47 48 49 50 51 52 53 January February 83,567 245,562 329,129 March April May June July 229,987 309,683 August September October November 26,308 77,954 104,262 Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February General Intangible Total 3,871 15,574 19,445 54 55 56 57 58 59 60 61 62 63 64 15,574 19,445 3.871 March 3,871 15,574 19,445 April May June July August September November December Total 11,612 46,723 58,336 Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February 1.039.237 68 69 70 71 72 73 74 75 76 77 78 79 1,039,237 1.039.237 1,039,237 April May June July August September October

319,765

November December

Average

Attachment 11A - O&M Workpaper

(a) 321.83.b to 321.112.b (b)

(c)

			Total	Non-Recoverable	Dire	ectly Assigned
1	Operation, Supervision & Engineering	560.0	\$ 5,489,118		\$	5,489,118
2	Load Dispatch-Reliability	561.1	-		\$	-
3	Load Dispatch-Monitor & Oper Tran Sys	561.2	874,662		\$	874,662
4	Load Dispatch-Trans Svc & Scheduling	561.3	-		\$	-
5	Scheduling, Sys Control & Dispatch Svc	561.4	744		\$	744
6	Reliability Planning & Standards Devel	561.5	2,183		\$	2,183
7	Transmission Service Studies	561.6	-		\$	-
8	Generation Interconnection Studies	561.7	-		\$	-
9	Reliability Planning & Standard Devel	561.8	(1,011)		\$	(1,011)
10	Station Expenses	562.0	-		\$	-
11	Overhead Line Expenses	563.0	-		\$	=
12	Underground Line Expenses	564.0	-		\$	-
13	Transmission of Electricity by Others	565.0	-		\$	-
14	Miscellaneous Transmission Expenses	566.0	4,502,226		\$	4,502,226
15	Rents	567.0	-		\$	-
16	Maintenance, Supervision & Engineering	568.0	15,013		\$	15,013
17	Maintenance of Structures	569.0	1,181,712		\$	1,181,712
18	Maintenance of Computer Hardware	569.1	-		\$	-
19	Maintenance of Computer Software	569.2	-		\$	=
20	Maintenance of Communication Equipment	569.3	-		\$	-
21	Maintenance of Misc Regional Transmission Plant	569.4	-		\$	=
22	Maintenance of Station Equipment	570.0	8,085,250		\$	8,085,250
23	Maintenance of Overhead Lines	571.0	5,972,981		\$	5,972,981
24	Maintenance of Underground Lines	572.0	5,804		\$	5,804
25	Maintenance of Misc Transmission Plant	573.0	388,344		\$	388,344
26	Transmission Expenses - Total (Sum of lines 1-25)		\$ 26,517,026	\$ -	\$	26,517,026

Transmission O&M Total 26,517,026

Attachment 11B - A&G Workpaper

				(a)	(b)	(c)	(d)	(e)
			32	3.181.b to 323.196.b				
				Total	S&W Allocation	Net Plant Allocation	Non-Recoverable	Directly Assigned
1	Administrative and General Salaries	920.0	\$	3,295,611	\$ 3,295,611			\$ -
2	Office Supplies and Expenses	921.0	\$	5,587,918	5,587,918			-
3	Administrative Expenses Transferred-Credit	922.0	\$	-	-			-
4	Outside Service Employed	923.0	\$	68,823,428	66,235,416		2,588,012	-
5	Property Insurance	924.0	\$	770,910		770,910		-
6	Injuries and Damages	925.0	\$	568,813	568,813			-
7	Employee Pensions and Benefits	926.0	\$	6,511,199	6,511,199			-
8	Franchise Requirements	927.0	\$	-	-			-
9	Regulatory Commission Expenses	928.0	\$	2,471,744	-		2,135,176	336,568
10	Duplicate Charges-Credit	929.0	\$	-	-			-
11	General Advertising Expenses	930.1	\$	708,019			708,019	-
12	Miscellaneous General Expenses	930.2	\$	7,163,038	619,221		6,543,817	-
13	Rents	931.0	\$	-	-			-
14	Maintenance of General Plant	935	\$	256,217	\$ 256,217			\$ -
15	Administrative & General - Total (Sum of lines 1-14)		\$	96,156,897	\$ 83,074,395	\$ 770,910	\$ 11,975,024	\$ 336,568
16				Allocation Factor	13.33%	38.49%	0.00%	100.00%
17				Transmission A&G 1	11,076,855	296,738	-	336,568
18							Total <sup>2</sup>	\$11,710,161

<sup>&</sup>lt;sup>1</sup> Multiply total amounts on line 15, columns (b)-(e) by allocation factors on line 16.

<sup>&</sup>lt;sup>2</sup> Sum of line 17, columns (b), (c), (d), (e).

### Delmarva Power & Light Company Attachment 12 - Depreciation Rates

(B)	(C)
per Plant Type	Applied Depreciation Rate
Electric Transmission Land and Land Rights	1.54%
Structures and Improvements	2.00%
Station Equipment	2.10%
Towers and Fixtures	2.27%
Poles and Fixtures	3.68%
Overhead Conductors and Devices	2.60%
Underground Conduit	2.50%
Underground Conductors and Devices	2.50%
Roads and Trails	2.00%
	Electric Transmission Land and Land Rights Structures and Improvements Station Equipment Towers and Fixtures Poles and Fixtures Overhead Conductors and Devices Underground Conduit Underground Conductors and Devices

	Electric General	
390 DE	Structures and Improvements	1.01%
390 MD	Structures and Improvements	3.48%
391.0 DE	Structures and Improvements	5.65%
391.3 DE 391.1 MD	Structures and Improvements Structures and Improvements	21.49% 6.67%
391.3 MD	Structures and Improvements	10.00%
392	Transportation Equipment	10.0070
392.2 DE	Transportation Equipment	8.40%
392.2 MD	Transportation Equipment	6.33%
393 DE	Stores Equipment	19.74%
393 MD 394 DE	Stores Equipment Tools, Shop, Garage Equipment	6.32%
394 MD	Tools, Shop, Garage Equipment	6.67%
395 DE	Laboratory Equipment	15.46%
397 DE	Communication Equipment	4.13%
397.1 DE	Communication Equipment	6.89%
397.3 DE 397 MD	Communication Equipment Communication Equipment	6.98% 3.09%
397.1 MD	Communication Equipment	6.90%
397.3 MD	Communication Equipment	6.67%
398 DE	Miscellaneous Equipment	5.74%
398 MD	Miscellaneous Equipment	6.67%
	Electric Intangible	
302	Franchises and Consents	
303 303.1	Miscellaneous Intangible Plant 2-year plant	50.00%
303.2	3-year plant	33.33%
303.3	4-year plant	25.00%
303.4	5-year plant	20.00%
303.5	7-year plant	14.29%
303.6	10-year plant	10.00%
303.7 303.8	12-year plant 15-year plant	8.33% 6.67%
000.0	10 year plant	
	Common General	
390.3	Structures and Improvements	0.80%
390.3a	Structures and Improvements	0.73%
390.3b	Structures and Improvements	-0.09%
391.1	Structures and Improvements	5.38%
391.2	Structures and Improvements	
391.3	Structures and Improvements	36.45%
392	Transportation Equipment	0.070/
393	Stores Equipment	6.27%
394	Tools, Shop, Garage Equipment	6.56%
395	Laboratory Equipment	
396 397.1	Power Operated Equipment	4.75%
397.1 397.1a	Communication Equipment	
	Communication Equipment	6.63%
397.3	Communication Equipment	0.09%
398	Miscellaneous Equipment	5.22%

398.1a	Miscellaneous Equipment	5.74%
	Common Intangible	
302	Franchises and Consents	
303	Miscellaneous Intangible Plant	
303.1	2-year plant	50.00%
303.2	3-year plant	33.33%
303.3	4-year plant	25.00%
303.4	5-year plant	20.00%
303.5	7-year plant	14.29%
303.6	10-year plant	10.00%
303.7	12-year plant	8.33%
303.8	15-year plant	6.67%

Note: Depreciation and amortization rates as approved by FERC in Docket #

Attachment 6F – PEPCO Formula Rate Update Filing



May 13, 2022

Ms. Kimberly D. Bose, Secretary Federal Energy Regulatory Commission 888 First Street, N.E. Room 1A Washington, DC 20426

> Re: Potomac Electric Power Company ("Pepco"), Docket No. ER09-1159 Informational Filing of 2022 Formula Rate Annual Update; Notice of Annual Meeting

Dear Ms. Bose,

Pepco hereby submits electronically, for informational purposes, its 2022 Annual Formula Rate Update. Pepco's Formula Rate implementation protocols provide that:

On an annual basis, Pepco shall calculate its Annual Transmission Revenue Requirements ("ATTR"). For each Annual Update, Pepco shall:

- (i) cause such Annual Update to be posted at a publicly accessible location on PJM's internet website;
- (ii) cause notice of such posting to be provided to PJM's membership; and
- (iii) file such Annual Update with the FERC as an informational filing.<sup>1</sup>

The same information contained in this informational filing has been transmitted to PJM for posting on its website as required by the Formula Rate implementation protocols. Thus, all interested parties should have ample notice of and access to the Annual Update. The protocols provide specific procedures for notice, review, exchanges of information and potential challenges to aspects of the Annual Update. Consequently, and as the Commission has concluded, there is no need for the Commission to notice this informational filing for comment.<sup>2</sup>

<sup>&</sup>lt;sup>1</sup> See Formula Rate Protocols, PJM Tariff Attachment H9-B, Section 2.c.

<sup>&</sup>lt;sup>2</sup> See Letter Order Re: Annual Update to Formula Rate in Docket No. ER09-1159 (February 17, 2010).

Pepco's 2022 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).

In addition, Pepco provides notification regarding accounting changes made in 2021. Other than as noted below, Pepco did not implement any new accounting guidance or accounting policies that impacted transmission formula rates. Pepco advises that it made a mapping change between FERC accounts for certain Energy Management System projects based on scope of work performed. Additionally, Pepco updated its AFUDC calculation to include intercompany short-term debt and notes that it utilized the COVID-19 related AFUDC waiver issued by FERC in Docket No. AC20-127-000.

Other accounting changes as defined in the Settlement are discussed in applicable disclosure statements filed within the Securities and Exchange Commission Form 10-K and/or within the FERC Form No. 1. Pepco has made no change to Other Post-Employment Benefits ("OPEB") charges that exceed the filing threshold set forth in the Protocols.<sup>3</sup>

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

Very truly yours,

/s/ Amy L. Blauman

Amy L. Blauman

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<sup>&</sup>lt;sup>3</sup> See Settlement, Exhibit A containing PJM Tariff Attachment H9-B, Section 2.1.

# Pepco Jun22May23 Attachment H-1A PTRR 2022

### ATTACHMENT H-9A

Pote	omac Electric Power Company			]
Fori	nula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction	2022 Projected
Sha	ded cells are input cells			
Alloca				
1	Wages & Salary Allocation Factor Direct Transmission Wages Expense		p354.21b	\$ 8,091,487
1a 1b	Exelon Business Services Company Transmission Wages Expense Pepco Holdings Service Company Wages Expense		P354 footnote P354 footnote	698,111 538,571
1c 2	Total Transmission Expense Direct Total Wages Expense		(Line 1+1a+1b) p354.28b	\$ 9,328,169 \$ 74,950,055
2a	Exelon Business Services Company Total Wages Expense		P354 footnote	6,962,321
2b 2c	Pepco Holdings Service Company Total Wages Expense Total Wages Expense		P354 footnote (Line 2+2a+2b)	13,452,405 \$ 95,364,781
3 3a	Less A&Ğ Wages Expense Less Exelon Business Services Company A&G Wages Expense		p354.27b P354 footnote	\$ 6,092,532 5,183,903
3b	Less Pepco Holdings Service Company A&G Wages Expense		P354 footnote	7,701,288
4	Total		(Line 2c - 3 -3a-3b)	76,387,058
5	Wages & Salary Allocator		(Line 1c / 4)	12.2117%
	Plant Allocation Factors			
6 6a	Electric Plant in Service Less Merger Costs to Achieve	(Note B)	p207.104g (See Attachment 9A, line 14, column j) Attachment 10, line 80, column b	\$ 10,951,150,563 \$ -
7	Common Plant In Service - Electric Total Plant In Service		(Line 24 - 24a) (Line 6 - 6a +7)	0 10,951,150,563
9 9a	Accumulated Depreciation (Total Electric Plant) Less Merger Costs to Achieve		p219.29c (See Attachment 9A, line 42, column b) Attachment 10, line 39, column b	\$ 3,602,081,275 \$ -
10 10a	Accumulated Intangible Amortization Less Merger Costs to Achieve	(Note A)	p200.21c (See Attachment 9, line 14, column h) Attachment 9, line 15, column h	\$ 82,815,000 \$ -
11	Accumulated Common Amortization - Electric Less Merger Costs to Achieve	(Note A)	p356 (See Attachment 9, line 14, column i) Attachment 9, line 15, column i	0
11a 12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, line 14, column g)	0
12a 13	Less Merger Costs to Achieve Total Accumulated Depreciation		Attachment 9, line 15, column g (Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)	3,684,896,276
14	Net Plant		(Line 8 - 13)	7,266,254,287
15	Transmission Gross Plant			1,952,186,326
16	Transmission Gross Plant Gross Plant Allocator		(Line 29 - Line 28) (Line 15 / 8)	17.8263%
17 18	Transmission Net Plant		(Line 39 - Line 28)	1,320,136,031 18.1680%
18	Net Plant Allocator		(Line 17 / 14)	18.1680%
Plant (	Calculations			
	Plant In Service			
19 19a	Transmission Plant In Service Less Merger Costs to Achieve	(Note B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b	\$ 1,876,567,120 0
20 21	This Line Intentionally Left Blank This Line Intentionally Left Blank			
22	Total Transmission Plant In Service		(Line 19 -19a)	1,876,567,120
23	General & Intangible		p205.5.g & p207.99.g (See Attachment 9, line 14, column c)	619,234,995
23a 24	Less Merger Costs to Achieve Common Plant (Electric Only)	(Notes A & B)	Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d)	0
24a 25	Less Merger Costs to Achieve Total General & Common		Attachment 9, line 15, column d (Line 23 -23a + 24 - 24a)	619,234,995
26	Wage & Salary Allocation Factor		(Line 5)	12.21171%
27	General & Common Plant Allocated to Transmission		(Line 25 * 26)	75,619,206
28	Plant Held for Future Use (Including Land)	(Note C)	p214 (See Attachment 9, line 30, column c)	0
29	TOTAL Plant In Service		(Line 22 + 27 + 28)	1,952,186,326
	Accumulated Depreciation			
30 30a	Transmission Accumulated Depreciation Less Merger Costs to Achieve	(Note B)	p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e	603,156,634 0
30b	Transmission Accumulated Depreciation Less Merger Costs to Achieve		(Line 30 - 30a)	603,156,634
31	Accumulated General Depreciation		p219.28.c (See attachment 9, line 14, column f)	153,791,105
31a 32	Less Merger Costs to Achieve Accumulated Intangible Amortization		Attachment 9, line 15, column f (Line 10 - 10a)	82,815,000
33 34	Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only)		(Line 11 - 11a) (Line 12 - 12a)	0
35	Total Accumulated Depreciation		(Line 31 - 31a + 32 + 33 + 34)	236,606,106
36 37	Wage & Salary Allocation Factor General & Common Allocated to Transmission		(Line 5) (Line 35 * 36)	12.21171% 28,893,661
38	TOTAL Accumulated Depreciation		(Line 30b + 37)	632,050,295
39	TOTAL Net Property, Plant & Equipment		(Line 29 - 38)	1,320,136,031
Adius	ment To Rate Base		1	1,020,100,031
- Wjest	Accumulated Deferred Income Taxes (ADIT)			
40a	Account No. 190 (ADIT) Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 23	2,307,308
40b 40c	Account No. 281 (ADIT - Accel. Amort) Projected Activity Account No. 282 (ADIT - Other Property) Projected Activity	(Note V) (Note V)	Attachment 1A - ADIT Summary, Line 46 Attachment 1A - ADIT Summary, Line 69	-241,899,261
40d 40e	Account No. 283 (ADIT - Other)  Account No. 255 (Accum. Deferred Investment Tax Credits)  Projected Activity  Projected Activity	(Note V) (Note U)	Attachment 1A - ADIT Summary, Line 92 Attachment 1A - ADIT Summary, Line 115	-10,914,993
40f	Accumulated Deferred Income Taxes Allocated To Transmission	(Note O)	(Line 40a + 40b + 40c + 40d + 40e)	-250,506,947
,	Unamortized Excess / Deficient ADIT	(NI-+- 140)	Attachment (D. ADIT Date Dags Adition of Live 70	50.004.007
41a 41b	Unamortized Deficient / (Excess) ADIT - Federal Projected Activity Unamortized Deficient / (Excess) ADIT - State Projected Activity	(Note W) (Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 73 Attachment 1D - ADIT Rate Base Adjustment, Line 146	-53,894,937 -527,538
42	Unamortized Deficient / (Excess) ADIT Allocated to Transmission		(Line 41a + 41b)	-54,422,475
43	Adjusted Accumulated Deferred Income Taxes Allocated To Transmission		(Line 40f + 42)	-304,929,421
43a	Transmission Related CWIP (Current Year 12 Month weighted average balances)	(Note B)	p216.43.b (See Attachment 9, line 30, column b)	0
43b	Unamortized Abandoned Transmission Plant		Attachment 9, line 30, column h	289,057
44	Transmission O&M Reserves	Enter Negative	Attack mont 5	9.049.690
44	Total Balance Transmission Related Account Reserves	Enter Negative	Attachment 5	-8,918,680
45	Prepayments Prepayments	(Note A)	Attachment 9, line 30, column f	36,261,223
46	Total Prepayments Allocated to Transmissior		(Line 45)	36,261,223
	Materials and Supplies			
47 48	Undistributed Stores Exp Wage & Salary Allocation Factor	(Note A)	p227.6c & 16.c (See Attachment 9, line 30, column e) (Line 5)	0 12.21%
49 50	Total Transmission Allocated Transmission Materials & Supplies	(Note AA)	(Line 47 * 48) p227.8c + p227.5c (See Attachment 9, line 30, column d)	0 13,740,782
51	Total Materials & Supplies Allocated to Transmission	(NOTE AM)	(Line 49 + 50)	13,740,782
	Cash Working Capital			

Attachment 6F PEPCO

53,811,319
12.50%

 52
 Operation & Maintenance Expense
 (Line 85)

 53
 1/8th Rule
 x 1/8

March   Color	54	Total Cash Working Capital Allocated to Transmission			(Line 52 * 53)	6,726,415
100   100		Outstanding Network Credits	Outstanding National October		From PJM	0
Description   Color			Outstanding Network Credits	(Note N)		
Teal Personal Cold	58	TOTAL Adjustment to Rate Base				-256,830,624
Comment   Comm	59	Rate Base			(Line 39 + 58)	1,063,305,407
Comment   Comm	M&O					
Part   Amendment   Amendment		Transmission O&M				34,857,195
The Margin Charle Anchors	62	Plus amortized extraordinary property loss			Attachment 5	0
March   Marc	63a	Less Merger Costs to Achieve			Attachment 10, line 1, column x	0
Page	65	Plus Transmission Lease Payments	booked to Account 565	(Note O) (Note A)	p200.3.c	0
Common Field COM	00				(Lilles 60 - 61 + 62 - 63 - 638 + 64 + 65)	34,037,195
Description   Processing   Pr		Common Plant O&M		(Note A)		
Beach   Law Dame	68a	For informational purposes: PBOB expense in FERC Account	926	(Note S)	Attachment 5	-250,323
	68c	Less Other			Attachment 5	3,943,879
Law CEF   Terminal Action former and Mill Denome Finds   March 2014   March 2014	70	Less Regulatory Commission Exp Account 928		(Note E)	p323.189b	1,418,977
Commark Common Express Montal for International Process Montal F	72	Less DE Enviro & Low Income and MD Universal Funds		(Note D)	p335.b	0
Part	75	Wage & Salary Allocation Factor			(Lines 67 + 68) - Sum (68b to 73) (Line 5)	149,043,060 12.2117%
Page	76	·			(Line 74 * 75)	18,200,712
17   18   18   18   18   18   18   18		Regulatory Commission Exp Account 928				
				(Note K)		
Today   Control Revealed Fabra   Clark 80 45 45   Clark 80 45   Clark				(Note E)		
ASC Directly Assignment of Transmission	82	Total		(Note F)	(Line 80 + 81)	1,846,859
Department   Dep		A&G Directly Assigned to Transmission				
Depreciation Expenses	85	Total Transmission O&M			(Line 66 + 76 + 79 + 84)	53,811,319
Transmission Depression Expense   Path Path (Eight Attendment 5   123,294   169	Depre	ciation & Amortization Expense				
General Deposition   Common Section						
Less Merger Conts to Achieve						
	87a	Less Merger Costs to Achieve		(Note A)	Attachment 10, line 8, column b	0
Wage & Satary Abcordion Factors   (Line 6)   (12-117%)   (Sandard)   (Sandar	88a	Less Merger Costs to Achieve		(Note A)	Attachment 10, line 9, column b	0
Common Depreciation - Electric Chin   (Note A)   p33k (1 b (Ree Altachment 5)   0 o o o o o o o o o o o o o o o o o o	90	Wage & Salary Allocation Factor			(Line 5)	12.2117%
Total				(Note A)		
Second   Common Depreciation & Electric Only Allocated to Transmission Depreciation & Ameritzation   Cline 98   568 + 91 + 96	94			(Note A)	p356 or p336.11d (See Attachment 5) (Line 92 + 93)	0
State   Stat						
State   Stat	97	Total Transmission Depreciation & Amortization			(Line 86 + 86a + 91 + 96)	45 555 964
Page   Total Taxes Other than Income   Claim Str.	Taxes	Other than Income				,,,
Long Term Interest	98	Taxes Other than Income			Attachment 2	13,572,942
Long Term Interest   Long Term Interest   Long Term Debt   Long Term Deb	99	Total Taxes Other than Income			(Line 98)	13,572,942
Long Term Interest   Long Term Interest   Long Term Debt   Long Term Deb	Return	/ Capitalization Calculations				
Total Long Term Interest   Title 100 - line 101]*   155,429,301		Long Term Interest			p117.62c through 67c	
Common Stock				(Note P)		
104   Proprietary Capital	103	Preferred Dividends		enter positive	p118.29c	
Less Preferred Stock		Proprietary Capital				
Common Stock		Less Account 216.1		enter negative enter negative		
108						
109	400	Capitalization			440.47. Illument 04	0.000.000.044
Less ADIT associated with Gain or Loss	109	Less Loss on Reacquired Debt			p111.81c	-9,275,452
Total Long Term Debt   (Note X)	111	Less ADIT associated with Gain or Loss	(Note P)	enter negative	Attachment 1B - ADIT EOY, Line 7	2,102,944
115   Common Stock   (Line 107)   3,386,982,130     116   Total Capitalization   (Sum Lines 113 to 115)   6,718,700,236     117   Debt %   Total Long Term Debt   (Note Q)   (Line 108 / (108+114+115))   49,68%     118   Preferred %   Preferred Stock   (Line 114 / (108+114+115))   0.0%     119   Common %   Common Stock   (Note Q)   (Line 115 / (108+114+115))   50,4%     120   Debt Cost   Total Long Term Debt   (Line 115 / (108+114+115))   0.0467     121   Preferred Cost   Preferred Stock   (Line 103 / 114)   0.0000     122   Common Cost   Common Stock   (Note J)   Fixed   0.1050     123   Weighted Cost of Debt   Total Long Term Debt (WCLTD)   (Line 117 * 120)   0.0232     124   Weighted Cost of Preferred   Preferred Stock   (Line 118 * 121)   0.00000     125   Weighted Cost of Common   Common Stock   (Line 119 * 122)   0.0552     126   Total Return (R)   (Sum Lines 123 to 125)   0.0760     170   Total Return (R)   (Sum Lines 123 to 125)   0.0760     180   Total Common Stock   (Sum Lines 123 to 125)   0.0760     180   Total Common Stock   (Sum Lines 123 to 125)   0.0760     180   Total Common Stock   (Sum Lines 123 to 125)   0.0760     180   Total Common Stock   (Sum Lines 123 to 125)   0.0760     180   Total Common Stock   (Sum Lines 123 to 125)   0.0760     180   Total Common Stock   (Sum Lines 123 to 125)   0.0760     180   Total Common Stock   (Sum Lines 123 to 125)   0.0760     180   Total Common Stock   (Sum Lines 123 to 125)   0.0760     180   Total Common Stock   (Sum Lines 123 to 125)   0.0760     180   Total Common Stock   (Sum Lines 123 to 125)   0.0760     180   Total Common Stock   (Sum Lines 123 to 125)   0.0760     180   Total Common Stock   (Sum Lines 123 to 125)   0.0760     180   Total Common Stock   (Sum Lines 123 to 125)   0.0760     180   Total Common Stock   (Sum Lines 123 to 125)   0.0760     180   Total Common Stock   (Sum Lines 123 to 125)   0.0760     180   Total Common Stock   (Sum Lines 123 to 125)   0.0760     180   Total Common Stock   (Sum Lines 123 to 125)   0.0760     180   Total	113	Total Long Term Debt	(Moto 1)	(Note X)	(Sum Lines 108 to 112)	3,331,718,106
117	115	Common Stock		V	(Line 107)	3,386,982,130
119   Common %   Common Stock   (Note Q)   (Line 115 / (108+114+115))   50.4%     120				(Note Q)		
121         Preferred Cost Common Cost         Preferred Stock Common Cost         (Line 103 / 114)         0.0000           122         Weighted Cost of Debt         Total Long Term Debt (WCLTD)         (Line 117 * 120)         0.0232           124         Weighted Cost of Preferred         Preferred Stock         (Line 118 * 121)         0.0000           125         Weighted Cost of Common         Common Stock         (Line 119 * 122)         0.0529           126         Total Return (R)         (Sum Lines 123 to 125)         0.0760			Preferred Stock Common Stock	(Note Q)	(Line 114 / (108+114+115)) (Line 115 / (108+114+115))	
122         Common Cost         Common Stock         (Note J)         Fixed         0.1050           123         Weighted Cost of Debt         Total Long Term Debt (WCLTD)         (Line 117 * 120)         0.0232           124         Weighted Cost of Preferred         Preferred Stock         (Line 118 * 121)         0.0000           125         Weighted Cost of Common         Common Stock         (Line 119 * 122)         0.0529           126         Total Return (R)         (Sum Lines 123 to 125)         0.0760						
124         Weighted Cost of Preferred         Preferred Stock         (Line 118 * 121)         0.0000           125         Weighted Cost of Common         Common Stock         (Line 119 * 122)         0.0529           126         Total Return ( R )         (Sum Lines 123 to 125)         0.0760		Common Cost	Common Stock	(Note J)		0.0000 0.1050
125         Weighted Cost of Common         Common Stock         (Line 119 * 122)         0.0529           126         Total Return (R)         (Sum Lines 123 to 125)         0.0760		Weighted Cost of Preferred	Preferred Stock		(Line 118 * 121)	0.0000
127 Investment Return = Rate Base * Rate of Returr (Line 59 * 126) 80,847,683	125	Weighted Cost of Common	Common Stock		(Line 119 * 122)	0.0529
	127	Investment Return = Rate Base * Rate of Return			(Line 59 * 126)	80,847,683

Comp				
	osite Income Taxes			
	Income Tax Rates			
128	FIT=Federal Income Tax Rate	(Note I)		21.00%
129	SIT=State Income Tax Rate or Composite	(Note I)		8.30%
130 131	P T	(percent of federal income tax deductible for state purposes) T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	Per State Tax Code	0.00% 27.56%
132a	T/ (1-T)	1-1-1((1-311) (1-111)]/(1-311 111 p)]-		38.04%
132b	Tax Gross-Up Factor	1*1/(1-T)		1.3804
	ITC Adjustment	(Note U)		
133	Investment Tax Credit Amortization	enter negative	Attachment 1B - ADIT EOY	-22,439
134	Tax Gross-Up Factor	<u> </u>	(Line 132b)	1.3804
135	ITC Adjustment Allocated to Transmission		(Line 133 * 134)	-30,975
	Other Income Tax Adjustment			
136a	Tax Adjustment for AFUDC Equity Component of Transmission	Depreciation Expense (Note T)	Attachment 5, Line 136a	222,010
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Tra	nsmission Component (Note T)	Attachment 5, Line 136b	-10,583,865
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Trans	mission Component (Note T)	Attachment 5, Line 136c	-475,352
136d 136e	Amortization of Other Flow-Through Items - Transmission Comp Other Income Tax Adjustments - Expense / (Benefit)	onent (Note T)	Attachment 5, Line 136d (Line 136a + 136b + 136c + 136d)	-10,837,207
136f	1/(1-T)		(Line 132b)	1.3804
136g	Other Income Tax Adjustment		(Line 136e * 136f)	-14,959,633
137	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =	(Line 132a * 127 * (1-(123 / 126)))	21,386,863
		CIT-(171-1) IIIVestilient Retuin (1-(WCLTD/K)) =		
138	Total Income Taxes		(Line 135 + 136g +137)	6,396,255
REVE	NUE REQUIREMENT			
	TOE TE GOT LEMENT			
	Summary			
139 140	Net Property, Plant & Equipment		(Line 39) (Line 58)	1,320,136,031
140	Adjustment to Rate Base Rate Base		(Line 58) (Line 59)	-256,830,624 1.063,305,407
				,,
142	O&M		(Line 85)	53,811,319
143	Depreciation & Amortization Taxes Other than Income		(Line 97)	45,555,964
144 145	Investment Return		(Line 99) (Line 127)	13,572,942 80,847,683
146	Income Taxes		(Line 138)	6,396,255
447	O B		(0	
147	Gross Revenue Requirement		(Sum Lines 142 to 146)	200,184,163
	Adjustment to Remove Revenue Requirements Associated with Exclu-	ded Transmission Excilition		
148	Transmission Plant In Service	real Transmission Facilities	(Line 19)	1,876,567,120
149	Excluded Transmission Facilities	(Note M)	Attachment 5	1,070,007,120
150	Included Transmission Facilities	(**************************************	(Line 148 - 149)	
151			(Lille 140 - 149)	1,876,567,120
152	Inclusion Ratio		(Line 150 / 148)	1,876,567,120 100.00%
	Gross Revenue Requirement		(Line 150 / 148) (Line 147)	100.00% 200,184,163
153			(Line 150 / 148)	100.00%
	Gross Revenue Requirement Adjusted Gross Revenue Requirement		(Line 150 / 148) (Line 147)	100.00% 200,184,163
	Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits		(Line 150 / 148) (Line 147) (Line 151 * 152)	100.00% 200,184,163 200,184,163
153	Gross Revenue Requirement Adjusted Gross Revenue Requirement	(Note N)	(Line 150 / 148) (Line 147)	100.00% 200,184,163
153 154 155	Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits	(Note N)	(Line 150 / 148) (Line 147) (Line 151 * 152) Attachment 3 PJM Data	100.00% 200.184.163 200.184,163 6,676,783
153 154	Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits	(Note N)	(Line 150 / 148) (Line 147) (Line 151 * 152) Attachment 3	100.00% 200,184,163 200,184,163
153 154 155	Gross Revenue Requirement  Adjusted Gross Revenue Requirement  Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits  Net Revenue Requirement	(Note N)	(Line 150 / 148) (Line 147) (Line 151 * 152) Attachment 3 PJM Data	100.00% 200.184.163 200.184,163 6,676,783
153 154 155 156	Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement	(Note N)	(Line 150 / 148) (Line 147) (Line 151 * 152) Attachment 3 PJM Data (Line 153 - 154 + 155)	100.00% 200,184,163 200,184,163 6,676,783 193,507,380
153 154 155 156	Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant	(Note N)	(Line 150 / 148) (Line 147) (Line 151 * 152) Attachment 3 PJM Data (Line 153 - 154 + 155) (Line 156) (Line 199 - 30)	100.00% 200,184,163 200,184,163 6,676,783 193,507,380 1,273,410,486
153 154 155 156 157 158 159	Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Tant Carrying Charge Net Revenue Requirement Net Tant Carrying Charge	(Note N)	(Line 150 / 148) (Line 147) (Line 147) (Line 151 * 152) Attachment 3 PJM Data (Line 153 - 154 + 155) (Line 19-30) (Line 19-30) (Line 19-7) / 158)	100.00% 200,184,163 200,184,163 6,676,783 193,507,380 193,507,380 1,273,410,486 1,51960%
153 154 155 156	Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant		(Line 150 / 148) (Line 147) (Line 151 * 152) Attachment 3 PJM Data (Line 153 - 154 + 155) (Line 156) (Line 199 - 30)	100.00% 200,184,163 200,184,163 6,676,783 193,507,380 1,273,410,486
153 154 155 156 157 158 159 160	Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transnission Plant Net Plant Carrying Charge		(Line 150 / 148) (Line 147) (Line 151* 152) Attachment 3 PJM Data (Line 153 - 154 + 155) (Line 156) (Line 19-30) (Line 157 / 158) (Line 157 / 158)	100.00% 200,184,163 200,184,163 6,676,783 193,507,380 1,273,410,486 15,1960% 12,1301%
153 154 155 156 157 158 159 160	Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Inco	ome Taxes	(Line 150 / 148) (Line 147) (Line 151* 152) Attachment 3 PJM Data (Line 153 - 154 + 155) (Line 156) (Line 19-30) (Line 157 / 158) (Line 157 / 158)	100.00% 200.184.163 200.184,163 6,676,783 193,507,380 193,507,380 1,273,410,486 15.1960% 12.1301%
153 154 155 156 157 158 159 160	Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits  Net Revenue Requirement  Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Inc.  Net Plant Carrying Charge without Depreciation Return, nor Inc.	ome Taxes	(Line 150 / 148) (Line 147) (Line 151* 152)  Attachment 3 PJM Data  (Line 153 - 154 + 155)  (Line 156) (Line 19-30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158	100.00% 200.184.163 200.184.163 6,676,783 193,507,380 1,273,410,486 15.1900% 12.1301% 5.2789%
153 154 155 156 157 158 159 160 161	Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement  Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Inc.  Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge suithout Depreciation Net Plant Carrying Charge Seturn and Taxes in Net Revenue Requirement Less Return and Taxes	ome Taxes	(Line 150 / 148) (Line 147) (Line 147) (Line 151 * 152)  Attachment 3 PJM Data  (Line 153 - 154 + 155)  (Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158  (Line 156 - 145 - 146) Attachment 4	100.00% 200.184.163 200.184,163 6,676,783 193,507,380 193,507,380 1,273,410,486 15.1960% 12.1301% 5.2789%
153 154 155 156 157 158 159 160 161	Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Inco Net Plant Carrying Charge without Depreciation, Return, nor Inco Net Plant Carrying Charge Calculation per 100 Basis Point increase in Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE	ome Taxes	(Line 150 / 148) (Line 147) (Line 161* 152)  Attachment 3 PJM Data  (Line 153 - 154 + 155)  (Line 153 - 30) (Line 157 - 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158  (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163)	100.00% 200,184,163 200,184,163 6,676,783 193,507,380 1,273,410,486 1,273,410,486 12,1301% 5,2789%
153 154 155 156 157 158 159 160 161 162 163 164 165	Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement  Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Inco Net Plant Carrying Charge without Depreciation, Return, nor Inco Net Plant Carrying Charge Calculation per 100 Basis Point increase in Net Revenue Requirement Less Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant	ome Taxes	(Line 150 / 148) (Line 147) (Line 147) (Line 151 * 152)  Attachment 3 PJM Data  (Line 153 - 154 + 155)  (Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158  (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 157 - 30)	100.00% 200.184.163 200.184,163 200.184,163 6,676,783 193.507,380 193.507,380 1,273,410,486 15.1960% 12.1301% 5.2789% 106,263,442 94,635,324 200,888,766 1,273,410,486
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153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170	Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Revenue Credits Interest on Network Credits  Net Revenue Requirement  Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge without Depreciation Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement Less Return and Taxes Net Revenue Requirement Per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without C Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other than Facility Credits under Section 30.9 of the PJM OATT and Facility	ome Taxes  ROE  epreciation  PJM Sch. 12 projects	(Line 150 / 148) (Line 147) (Line 151* 152)  Attachment 3 PJM Data  (Line 155 - 154 + 155)  (Line 156) (Line 157 - 158) (Line 157 - 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158  (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 153 - 86) / 165 (Line 153 - 86) / 165 (Line 158 - 86) / 165	100.00% 200.184.163 200.184.163 200.184.163 6,676,783 193.507.380 1,273.410.486 15.1900% 12.1301% 5.2789% 106,263,442 94,635,324 200,898,766 1,273,410,486 15.7764% 12.7105% 193,507.380 5,340,868
153 154 155 156 157 158 160 161 162 163 164 165 166 167 170 171 171 171 172	Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Revenue Credits Interest on Network Credits  Net Revenue Requirement  Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Inco Net Plant Carrying Charge without Depreciation Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without E Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other than Facility Credits under Section 30.9 of the PJM OATT and Facility MAPP Abandonment recovery pursuant to ER13-607 Net Zonal Revenue Requirement Network Zonal Service Rate	ome Taxes  ROE  epreciation  PJM Sch. 12 projects Credits to Vineland per settlement in ER05-515	(Line 150 / 148) (Line 147) (Line 151* 152)  Attachment 3 PJM Data  (Line 155 - 154 + 155)  (Line 156) (Line 157 - 158) (Line 158 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 163 - 168) (Line 163 - 168) (Line 163 - 168) (Line 163 - 168) (Line 164 / 165) (Line 165) (Line 168 - 168) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 168 + 169 + 170 + 171 + 171a)	100.00% 200.184.163 200.184.163 200.184.163 6,676.783 193,507.380 193,507.380 1,273,410.486 1,273,41
153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 170 171 171a 172	Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Inco Net Plant Carrying Charge without Depreciation, Return, nor Inco Net Plant Carrying Charge without Depreciation, Return, nor Inco Net Plant Carrying Charge Calculation per 100 Basis Point increase in Net Revenue Requirement Less Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other than Facility Credits under Section 30.9 of the PJM OATT and Facility MAPP Abandonment recovery pursuant to ER13-607 Net Zonal Revenue Requirement Network Zonal Service Rate 1 CP Peak	ome Taxes  ROE  epreciation  PJM Sch. 12 projects	(Line 150 / 148) (Line 147) (Line 147) (Line 151* 152)  Attachment 3 PJM Data  (Line 153 - 154 + 155)  (Line 159 - 30) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158  (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 154 / 165) (Line 163 - 86) / 165 (Line 164 / 165) (Line 164 / 165) (Line 166) Attachment 6 Al, line 4, column j Attachment 6, line 18, column 12 Attachment 5 (Line 168 + 169 + 170 + 171 + 171a)  PJM Data	100.00% 200.184,163 200.184,163 200.184,163 6,676,783 193,507,380 193,507,380 1,273,410,486 15.1960% 12.1301% 5.2789% 106,263,442 94,635,324 200,888,766 1,273,410,486 15,7764% 12,7105% 193,507,380 5,340,868 911,155 - 199,759,404
153 154 155 156 157 158 160 161 162 163 164 165 166 167 170 171 171 171 172	Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Revenue Credits Interest on Network Credits  Net Revenue Requirement  Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Inco Net Plant Carrying Charge without Depreciation Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without E Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other than Facility Credits under Section 30.9 of the PJM OATT and Facility MAPP Abandonment recovery pursuant to ER13-607 Net Zonal Revenue Requirement Network Zonal Service Rate	ome Taxes  ROE  epreciation  PJM Sch. 12 projects Credits to Vineland per settlement in ER05-515	(Line 150 / 148) (Line 147) (Line 151* 152)  Attachment 3 PJM Data  (Line 155 - 154 + 155)  (Line 156) (Line 157 - 158) (Line 158 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 163 - 168) (Line 163 - 168) (Line 163 - 168) (Line 163 - 168) (Line 164 / 165) (Line 165) (Line 168 - 168) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 168 + 169 + 170 + 171 + 171a)	100.00% 200.184,163 200.184,163 200.184,163 6,676,783 193,507,380 193,507,380 1,273,410,486 1,273,410,486 1,273,410,486 1,273,410,486 1,273,410,486 1,273,410,486 1,273,410,486 1,273,410,486 1,273,410,486 1,273,410,486 1,273,410,486 1,273,410,486 1,273,410,486 1,273,410,486 1,273,410,486 1,273,410,486 1,273,410,486 1,273,410,486 1,273,40,488 1,274,048
153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 170 171 171a 172	Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Inco Net Plant Carrying Charge without Depreciation, Return, nor Inco Net Plant Carrying Charge without Depreciation, Return, nor Inco Net Plant Carrying Charge Calculation per 100 Basis Point increase in Net Revenue Requirement Less Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other than Facility Credits under Section 30.9 of the PJM OATT and Facility MAPP Abandonment recovery pursuant to ER13-607 Net Zonal Revenue Requirement Network Zonal Service Rate 1 CP Peak	ome Taxes  ROE  epreciation  PJM Sch. 12 projects Credits to Vineland per settlement in ER05-515	(Line 150 / 148) (Line 147) (Line 147) (Line 151* 152)  Attachment 3 PJM Data  (Line 153 - 154 + 155)  (Line 159 - 30) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158  (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 154 / 165) (Line 163 - 86) / 165 (Line 164 / 165) (Line 164 / 165) (Line 166) Attachment 6 Al, line 4, column j Attachment 6, line 18, column 12 Attachment 5 (Line 168 + 169 + 170 + 171 + 171a)  PJM Data	100.00% 200.184.163 200.184.163 200.184.163 6,676,783 193,507,380 193,507,380 1,273,410,486 15.1960% 12.1301% 5.2789% 106,263,442 94,635,324 200,888,766 1,273,410,486 15,773,410,486 15,773,40,486 15,773,40,486 15,773,40,486 15,773,40,486 15,773,40,486 15,773,40,486 15,773,40,486 15,773,40,486 15,773,40,486 15,773,40,486 15,773,40,688 911,155

- Electric portion only
  - Exclude Construction Work in Progress and leases that are expensed as O&M (rather than amortized). New Transmission plan that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-expected to be in-e For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in servi CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive)

- For the reconculation, new transmission plant that was actually piaced in service weighted by the received and non-incentive;

  Transmission Portion Only

  All EPRI Annual Membership Dues

  All Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting Itemized in Form 1 at 351.

  The currently refletive income tax rate, where FIT is the Federal income tax rate, service, RTO filings, or transmission siting Itemized in Form 1 at 351.

  The Currently refletive income tax rate, where FIT is the Federal income tax rate, service, RTO filings, or transmission is siting Itemized in Form 1 at 351.

  The Currently refletive income tax rate, where FIT is the Federal income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the the title of the

- Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Pepco capital structure is derived from gross debt

  Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months)
- effective on the date FERC approves the settlement in ER05-515
  See Attachment 5 Cost Support, section entitled "PBOP Expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27 and ER16-456
- See Attachment 5 Cost Support, section entitled "Other Income Tax Adjustment" for additional information
- Potomac Electric Power Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit.
- Potomac Electric Power Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization (Form 1, 268.6.1) multiplied by (111-7). The Accumulated Deferred income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, theses balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167()-t(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement will result in a projected provided ADIT activity in the true-up adjustment to the extent of the overprojection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase. So percent of actual monthly ADIT activity is undergoon and actual monthly ADIT activity is a micrease. So percent of actual monthly ADIT activity is a decrease. So percent of actual monthly ADIT activity is a decrease. So percent of actual monthly ADIT activity is a decrease. So percent of actual monthly ADIT activity is a decrease. So percent of actual monthly ADIT activity is a decrease. So percent of actual monthly ADIT a
- W These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. To preserve rate base neutrality and consistent with the exclusion of ADIT amounts associated with income tax-related regulatory assets and isabilities of sectorised in Note V, regulatory assets and isabilities for deficient and excess ADIT are reflicted without tax gross-up. For the Annual Update (Projected) filing, see Attachment 1D ADIT Rate Base Adjustment, Column C for inputs. For the Annual Update (True-Up) filing, See Attachment 1D ADIT Rate Base Adjustment, Column F for
- Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in Pepco's books and records (trial balance or monthly balance sheet).
- Y Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in Pepco's books and records (trial balance or monthly balance sheet).

  Z Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for January through
- November shall represent the actual balances in Pepco's books and records (trial balance or monthly balance sheet)
- AA Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion is derived by applying the wages and salary allocator to the total of line 5 and is

### Potomac Electric Power Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

Rate Year = Projected for the 12 Months Ended December 31, 2022

	Rate Year = Projected for the 12 Months Ended December 31, 2022			2022									
	Accumulated Deferred Income Taxe	es (Account No. 190	0)			<u> </u>							
			Days in Period	(B)	-	Projection -	Proration of Deferred Tax			Actua	I - Proration of Deferred Tax		40
Line	(A) Month	(B)  Days Per Month	(C) Remaining Days Per Month	(D) Total Days in Future	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding	(I)  Actual Monthly  Activity	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M,
		Pel Molisi	Pel Moltil	Test Period	(Column C / Column D)		(Column E x Column F)	Balance)	Activity	(Note C)	(Note D)	(Note E)	Preceding Balance)
1	ADIT Subject to Proration	31		- 214	4 50.00%	12/31/2021 (Actual)							-
3	January February	28		- 214	4 50.00%		1	-			:		
4	March	28 31		- 214		-	-	=	-	-		-	-
5	April May	30 31		- 214 - 214	4 50.00% 4 50.00%	-	-	-	-	-	-	-	-
7	June	30	18				:			-			
8	July	30 31	15	4 214	4 71.96%	-	-	=	-	-		-	=
9 10	August	31	12	3 214	4 57.48% 4 43.46%			-	-	-	-	-	-
11	September October	30 31	9	2 214			1			1			
12	November	30	3	2 214	4 14.95%	-	-		-	-	-	-	-
13 14		31 365		1 214	4 0.47%	-			-			-	-
14	Total (Sum of Lines 2 - 13)					-	-		-	-			
15	Beginning Balance - ADIT Not Subject	t to Proration				12/31/2021 (Actual)		2,285,928	-				-
16 17	Beginning Balance - ADIT Depreciatio Beginning Balance - DTA / (DTL)	n Adjustment				(Note F) (Col. (H), Line 15 + Line 16)		2,285,928	(Col. (M), Line 15 + Line	40)			-
17	beginning balance - DTA7 (DTL)					(Col. (H), Lille 15 + Lille 16)		2,265,926	(Coi. (W), Line 15 + Line	16)			-
18	Ending Balance - ADIT Not Subject to	Proration				2022 Projected		2,328,688					-
19 20	Ending Balance - ADIT Depreciation A Ending Balance - DTA / (DTL)	Adjustment				(Note F) (Col. (H), Line 18 + Line 19)		2,328,688	(Col. (M), Line 18 + Line	10)			-
21	Average Balance as adjusted (non-pro	orated)				([Col. (H), Line 17 + Line 20	]/2)	2,307,308	([Col. (M), Line 17 + Line	20] /2)			-
22 23	Prorated ADIT Amount for Attachment H-9A, Line	100				(Col. (H), Line 13 ) (Col. (H), Line 21 + Line 22)		2,307,308	(Col. (M), Line 13 ) (Col. (M), Line 21 + Line	22)			
20						(00). (11), Ellio 21 1 Ellio 22)		2,307,306	(OGI. (III), EIIO E 1 · EIIO	LL)			
	Accumulated Deferred Income Taxe	es - Accelerated Am	nortization (Account No. 2)	31)									
	(A)	(B)	Days in Period (C)	(D)	(E)	Projection -	Proration of Deferred Tax (G)	Activity (Note A) (H)	(I)	(J)	I - Proration of Deferred Tax (K)	Activity (Note B) (L)	(M)
	(A)	(5)	(0)	Total Days	(6)	(1)	Prorated Projected	Prorated	(1)	Difference	Preserve Proration	Preserve Proration	(M) Preserved Prorated
Line	Month	Days Per Month	Prorated Days Per Month	Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Monthly Activity (Column E x Column F)	Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Projected vs. Actual (Note C)	(Actual vs Projected) (Note D)	(Actual vs Projected) (Note E)	Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
24	ADIT Subject to Proration					12/31/2021 (Actual)		-	-				-
25	January	31		- 214	4 50.00%			-	_			_	-
26	February	28		- 214	4 50.00%			-		-		-	-
27	March April	31 30		- 214 - 214			-	-	-	-		-	-
29	Mav	31		- 214	4 50.00%		1	-		-		-	
30	June	30	18	5 214	4 86.45% 71.96%			-		-		-	-
26 27 28 29 30 31 32 33 34	July August	31 31	15 12	4 214 3 214			-	-	-	-	-	-	-
33	September	30	9	3 214	4 43.46%			Ī.		1		1	1
34	October	31	6	2 214	4 28.97%			-		-		-	-
35 36	November December	30 31	3	2 214			-	-	-	-	-	-	-
36 37	Total (Sum of Lines 25 - 36)	365		. 21	0.4170		- :		-	-			
38 39	Beginning Balance - ADIT Not Subject Beginning Balance - ADIT Depreciatio	t to Proration				12/31/2021 (Actual) (Note F)		- -	-				1
40	Beginning Balance - DTA / (DTL)					(Col. (H), Line 38 + Line 39)		-	(Col. (M), Line 38 + Line	39)			-
41 42 43	Estimated Ending Balance - ADIT Not Ending Balance - ADIT Depreciation A Ending Balance - DTA / (DTL)	Subject to Proration Idjustment				2022 Projected (Note F) (Col. (H), Line 41 + Line 42)			(Col. (M), Line 41 + Line	42)			
44 45 46	Average Balance as adjusted (non-pro Prorated ADIT Amount for Attachment H-9A, Line 4					([Col. (H), Line 40 + Line 43 (Col. (H), Line 36 ) (Col. (H), Line 44 + Line 45)		<u> </u>	([Col. (M), Line 40 + Line (Col. (M), Line 36 ) (Col. (M), Line 44 + Line				
	Accumulated Deferred Income Taxe		unt No. 282)										
	(A)	(B)	Days in Period (C)	(D)	(E)	Projection - (F)	Proration of Deferred Tax	Activity (Note A) (H)	(1)	(J)	I - Proration of Deferred Tax (K)	Activity (Note B) (L)	(M)
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
47	ADIT Subject to Proration					12/31/2021 (Actual)		(88,624,092)	-				
48	January	31		- 214	4 50.00%	45,156	22,578	(88,601,513)				-	
49	February	28		- 214	4 50.00%	47.622	23.811	(88.577.702)		-	-	-	-
50 51	March April	31 30		- 214 - 214	4 50.00% 4 50.00%	148,740 162,185	74,370 81,092	(88,503,332) (88,422,240)		-	-	-	
52 53	May	31		- 214	4 50.00%	166,266	83,133	(88,339,107)					:
53	June	30	18	5 214	4 86.45%	162.321	140,325	(88,198,783)				-	-
54 55	July August	31 31	15 12	4 214 3 214		175,407 178,066	126,227 102,347	(88,072,556) (87,970,209)		-	-	-	-
56 57	September	30	9	3 214	43.46%	174,033	75,631	(87,894,578)		:		-	
57 58	October	31 30	6	2 214	4 28.97%	189,596	54,930	(87,839,648)		-	-	-	-
59	November December	30	3	1 214	4 14.95% 4 0.47%	193,663 191,361	28,959 894	(87.809.795)					
60	Total (Sum of Lines 48 - 59)	365		21	2	1,834,416	814,297	(01,000,180)	-	-	-	-	•

## Potomac Electric Power Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

						Attacii	ment iA - Abii oumii	iuiy					
	Rate Year =	Projected for to	he 12 Months Ended	December 31,	2022								
						12/31/2021 (Actual)		(148,225,096)					
61 62	Beginning Balance - ADIT Not Subject Beginning Balance - ADIT Depreciation	to Proration n Adjustment				12/31/2021 (Actual) (Note F)		(148,225,096)	-				- -
63	Beginning Balance - DTA / (DTL)					(Col. (H), Line 61 + Line 62)		(148,225,096)	(Col. (M), Line 61 + Line	52)			-
64	Estimated Ending Balance - ADIT Not : Ending Balance - ADIT Depreciation Ar	Subject to Proration				2022 Projected		(159,953,837)	-				-
65 66	Ending Balance - ADIT Depreciation A Ending Balance - DTA / (DTL)	djustment				(Note F) (Col. (H), Line 64 + Line 65)		(159,953,837)	(Col. (M), Line 64 + Line	35)			-
67 68	Average Balance as adjusted (non-pro Prorated ADIT	rated)				([Col. (H), Line 63 + Line 66] (Col. (H), Line 59)		(154,089,467) (87,809,795)	([Col. (M), Line 63 + Line (Col. (M), Line 59)				Ī.
69	Amount for Attachment H-9A, Line 4	10c				(Col. (H), Line 67 + Line 68)		(241,899,261)	(Col. (M), Line 67 + Line	58)			
	Accumulated Deferred Income Taxe	s - Other (Account N	lo. 283)										
	(A)	(B)	Days in Period (C)	(D)	(E)	Projection -	Proration of Deferred Tax (G)	(H)	(1)	(J)	el - Proration of Deferred Tax A (K)	Activity (Note B)	(M)
		Days	Prorated Days	Total Days	Proration Amount	Projected	Prorated Projected	Prorated Projected Balance	Actual Monthly	Difference	Preserve Proration	Preserve Proration	Preserved Prorated Actual Balance
Line	Month	Per Month	Per Month	Per Future Test Period	(Column C / Column D)	Monthly Activity	Monthly Activity (Column E x Column F)	(Col. G Plus Col. H, Preceding	Activity	Projected vs. Actual (Note C)	(Actual vs Projected) (Note D)	(Actual vs Projected) (Note E)	(Col. K + Col. L + Col. M,
				rest reliod			(Column E x Column F)	Balance)		(NOIB C)	(Note D)	(NOTE E)	Preceding Balance)
70	ADIT Subject to Proration					12/31/2021 (Actual)		-					-
71	January	31		- 214		-	-	-	-	-	-	-	-
72 72	February March	28 31		- 214 - 214	50.00% 50.00%	•		•	-	•	•		-
73 74	April	30		- 214		1	:				-		-
75	May	31		- 214	50.00%	-	-	=	-	-	-	-	=
75 76 77	June	30	18		86.45%	-	-	-	-	-	-	-	-
77 78	July August	31 31	15 12			-	-	-	-	-	-	-	-
79	Sentember	30	9	3 214	43.46%			-		-	-	-	=
79 80	October	31	6			_		_		-	-	_	-
81	November	30	3	2 214	14.95%	-	-	-	-	-	-	-	-
82 83	December Total (Sum of Lines 71 - 82)	31 365		1 214	0.47%	-	-		-	-	-		
84	Beginning Balance - ADIT Not Subject	to Proration				12/31/2021 (Actual)		(11,003,205)	-				-
85 86	Beginning Balance - ADIT Depreciation Beginning Balance - DTA / (DTL)	n Adjustment				(Note F) (Col. (H), Line 84 + Line 85)		(11,003,205)	(Col. (M), Line 84 + Line	35)			
									(())	/			
87 88	Estimated Ending Balance - ADIT Not Ending Balance - ADIT Depreciation A	Subject to Proration				2022 Projected (Note F)		(10,826,782)	-				-
89	Ending Balance - DTA / (DTL)	ujusunent				(Col. (H), Line 87 + Line 88)		(10,826,782)	(Col. (M), Line 87 + Line	38)			-
90	Average Balance as adjusted (non-pro	rated)				([Col. (H), Line 86 + Line 89]	/2\	(10,914,993)	([Col. (M), Line 86 + Line	901 /2\			
91	Prorated ADIT					(Col. (H), Line 82 )	12)	-	(Col. (M), Line 82)				<u> </u>
92	Amount for Attachment H-9A, Line 4	10d				(Col. (H), Line 90 + Line 91)		(10,914,993)	(Col. (M), Line 90 + Line	91)			
	Accumulated Deferred Investment T	Γax Credits (Account	t No. 255)										
	(A)	(B)	Days in Period (C)	(D)	(E)	Projection - (F)	Proration of Deferred ITC (G)	Activity (Note A) (H)	0	(J)	al - Proration of Deferred ITC A (K)	Activity (Note B)	(M)
				Total Days			Prorated Projected	Prorated	.,	Difference	Preserve Proration	Preserve Proration	Preserved Prorated
Line	Month	Days Per Month	Prorated Days Per Month	Per Future	Proration Amount (Column C / Column D)	Projected Monthly Activity	Monthly Activity	Projected Balance (Col. G Plus Col. H. Preceding	Actual Monthly Activity	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	Actual Balance (Col. K + Col. L + Col. M.
				Test Period	(	,,	(Column E x Column F)	Balance)	,	(Note C)	(Note D)	(Note E)	Preceding Balance)
93	DITC Subject to Proration					12/31/2021 (Actual)			12/31/2020 (Actual)				
94	January	31		- 214	50.00%		_			_	_	_	
95	February	28		- 214	50.00%								<u> </u>
96 97	March	31		- 214		-		-	-		-		-
97	April	30 31		- 214 - 214	50.00% 50.00%		-	-	-		-	-	-
98 99	May June		18			-	-	-	-	-	-	-	-
100	July	30 31	18	5 214 4 214						-			
101 102	August	31	12	3 214	57.48%			_			_		-
102	September	30	9	3 214	43.46%	-		-	-		-		-
103	October	31 30	6	2 214 2 214	28.97% 14.95%	-	-	-	-	-	-	-	-
104 105	November December	30 31	3	2 214 1 214		-	-	-	-	-	-	-	-
106	Total (Sum of Lines 94 - 105)	365		214	J.4776		- :		-				<u>-</u>
107	Beginning Balance - DITC Not Subject	to Proration				12/31/2021 (Actual)							
108	Beginning Balance - DITC Adjustment	:				(Note F)							
109	Beginning Balance - DITC					(Col. (H), Line 107 + Line 10	8)		(Col. (M), Line 107 + Line	108)			-
110	Estimated Ending Balance - DITC Not	Subject to Proration				2022 Projected							
111	Ending Balance - DITC Adjustment	,				(Note F)							
112	Ending Balance - DITC					(Col. (H), Line 110 + Line 11	1)	-	(Col. (M), Line 110 + Line	111)			
113	Average Balance as adjusted (non-pro	rated)				([Col. (H), Line 109 + Line 11	12] /2)	_	([Col. (M), Line 109 + Lin	112] /2)			_
114	Prorated DITC					(Col. (H), Line 105)			(Col. (M) Line 105.)				
115	Amount for Attachment H-9A, Line 4	10e				(Col. (H), Line 113 + Line 11	4)		(Col. (M), Line 113 + Line	114)			

## Potomac Electric Power Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated

Rate Year = Projected for the 12 Months Ended December 31, 2022

Instructions

1. For purposes of calculating transmission allocated projected activity, use Columns (F), (G), and (H) and set the "Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up "adjustment, use Columns (I), (J), (K), (L), and (M) and set the "Rate Year" below to "True-Up Adjustment".

Rate Year Projected Activity C

2. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.

### 110105

- A The computations on this workpaper apply the proration rules of Reg. Sec. 1.167(i)-1(h)(6) to the annual activity of accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For accumulated deferred income taxes subject to the normalization requirements, activity for months prior to the future portion of the test period is averaged rather than prorated. This section is used to prorate the projected ADIT balances.
- B The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167()-1(h)(6) and averaged in accordance with IRC Section 168())(9)(8) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADT in the projected revenue requirement will result in an application of a proportional reversal of the projected prorated ADT activity in the true-up adjustment to the projected prorated ADT activity by 50 percent of the differences attributable to under-projection. Distribution of ADT in the projected revenue requirement will result in an adjustment to the projected prorated ADT activity by 50 percent of the difference attributable to under-projection of ADT in the projected revenue requirement will result in an adjustment to the projected prorated ADT activity by 50 percent of the activity of an invested and activity of the projected monthly ADT activity and the projected monthly ADT activity and be used. Likewise, when projected monthly ADT activity in the result in an adjustment of activity on the projected monthly ADT activity in the result in an adjustment of actual monthly ADT activity in the result in an adjustment of actual monthly ADT activity in the result in a support of actual monthly ADT activity in the result in a support of actual monthly ADT activity in the result in a support of actual monthly ADT activity in the result in a support of actual monthly ADT activity in the result in a support of actual monthly ADT activity in the result in a support of actual monthly ADT activity in the result in a support of actual monthly ADT activity in the result in a support of actual monthly ADT activity in the result in a support of actual monthly ADT activity in the result in a support of actual monthly ADT activity in the result in a support of actual monthly ADT activity in the result in a support of actual monthly ADT activity in the result in a support of actual monthly ADT a
- C Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity), if projected and actual activity are both negative, a negative in Column J represents underprojection (account of projection (amount of projection (activity), if projected and actual activity) are both negative, a negative in Column J represents underprojection (account of projection (amount of projection activity) that did not occur).
- D. Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column L] is offer setting the amount from Column G and complete Column L]. In other setting the column L is over-projected, enter the amount from Column G and complete Column L] is offer setting.
- E Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.
- F IRS normalization adjustment for timing when accelerated tax depreciation should affect rate base.

### Potomac Electric Power Company Accumulated Deferred Income Taxes (ADIT) Attachment 1B - ADIT Worksheet - End of Year

				ecember 31, 2022 (Projecte	d)	
			Gas, Production,	Only		
			Distribution, or	Transmission	Plant	Labor
Line	ADIT (Not Subject to Proration)	Total	Other Related	Related	Related	Related
1	ADIT-190	2,328,688			345,554	1,983,134
2	ADIT-281		-	-	-	-
3	ADIT-282	(159,953,837)	-	-	(159,953,837)	-
4	ADIT-283	(10,826,782)	-	-	(1,472,277)	(9,354,504)
5	ADITC-255	-			-	-
6	Subtotal - Transmission ADIT	(168,451,931)		-	(161,080,561)	(7,371,370)
Line	Description	Total				

7 ADIT (Reacquired Debt) (2,102,944)

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-9A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-9A, Line 111.

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only	Plant	Labora	
ADIT-190 (Not Subject to Proration)	Total	Other Related	Transmission Related	Related	Labor Related	Justification
Accrued Benefits	1,870,400	Other Related	Related	Related		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Additional Deliverior	1,070,400				1,070,400	recoverable in the transmission formula
Accrued Bonuses & Incentives	3,665,568	-	-	-	3,665,568	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Environmental Liabilit	11,081,077	11,081,077		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Liability - Lega	95,072	95,072		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Liability - DC Distribution Underground	19,289,900	19,289,900		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued OPEB	367,388	-	-	-	367,388	FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life insurance benefits for book purposes. These amounts are removed from rate base below.
Accrued Other Expenses	4,822,117	4,822,117		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Payroll Taxes - AIP	261,501	-	-	-	261,501	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
						recoverable in the transmission formula
Accrued Retention	-	-	-	-	-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Severance	49,781	-	-	-	49,781	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Vacation	2,090,970	-	-	-	2,090,970	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Worker's Compensation	8,755,596	-	-	478,449	8,277,147	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Allowance for Doubtful Accounts	14.534.311	14.534.311		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Asset Retirement Obligation	12,401,959	12,401,959		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Deferred Compensatior	1,495,054	1,495,054	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Deferred Revenue	24,124,698	24,124,698		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Long-term Incentive Plan	24,236	-	-	-	24,236	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Merger Commitments	(1,902,909)	(1,902,909)		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Other Deferred Credits	1,364,312	1,364,312		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Prepaid Taxes	-	-		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Liability	3,166,488	3,166,488		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Liability - FERC Transmission True-u				-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Sales & Use Tax Reserve	70,210	70,210		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
State Income Taxes Capital Loss Carryforward	754,886 11,222	754,886 11,222	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul  ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
State Net Operating Loss Carryforward	278.686	11,222		278.686		The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in
State Net Operating Loss Carrylorward	276,000	-	-	270,000	•	service that is included in rate base
Maryland Additional Subtraction Carryforwar	1,521,171	1,521,171		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Maryland 10-309 Carryforwarc	1,181,315	-		1,181,315	-	ADIT attributable to plant in service that is included in rate bas
Unamortized Investment Tax Credit	355,693	-		355,693	-	Pursuant to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the deferred taxes of unamortized ITC. These amounts are removed from rate base below.
Other 190	35,469	35.469		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
FAS 109 Regulatory Liability Gross Up	109,602,171	109,602,171	-	-		Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base and removed below.
Charitable Contribution Carryforward						ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Subtotal: ADIT-190 (Not Subject to Proration)	221,368,341	202,467,206		2,294,143	16,606,992	
Less: ASC 740 ADIT Adjustments excluded from rate bas						
Less: ASC 740 ADIT Adjustments excluded from rate bas  Less: ASC 740 ADIT Adjustments related to unamortized ITI	(355,693)			(355,693)		
Less: ASC 740 ADIT Adjustments related to difamouszed 111  Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	(109,602,171)	(109,602,171)	-	(000,090)		
Less: OPEB related ADIT, Above if not separately remove	(367,388)	(,,	-	-	(367,388)	
Total: ADIT-190 (Not Subject to Proration)	111.043.088	92.865.035		1.938.450	16.239.604	
	,5 .0,000	22,220,000		.,223,400	-,,	
Wages & Salary Allocator					12.21%	
Gross Plant Allocator				17.83%	· ·	
Transmission Allocato			100.00%			
Other Allocator ADIT - Transmission	2.328.688	0.00%		345.554	1.983.134	
AUT - Transmission	2,328,688	-	-	345,554	1,983,134	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT-190 (Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Subtotal: ADIT-190 (Subject to Proration)	-	-	-			
Less: ASC 740 ADIT Adjustments excluded from rate bas						
Less: ASC 740 ADIT Adjustments related to unamortized ITI Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie						
Less: OPEB related ADIT, Above if not separately remove						
Total: ADIT-190 (Subject to Proration)	-	-	-	•	-	
Wages & Salary Allocator Gross Plant Allocator				17.83%	12.21%	
Transmission Allocator Other Allocator		0.00%	100.00%			<u> </u>
ADIT - Transmission	-	-	-		-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-190	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proration	221,368,341	202,467,206	-	2,294,143	16,606,992	
ADIT-190 (Subject to Proration)	-	-		-	-	
Total - FERC Form 1, Page 234	221,368,341	202,467,206		2,294,143	16,606,992	

- Instructions for Account 190:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C

  2. ADIT items related only to Transmission are directly assigned to Column D

  3. ADIT items related to Plant and not in Columns C & D are included in Column I

  4. ADIT items related to Iabor and not in Columns C & B are included in Column I

  5. 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.

6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	( <b>G</b> )
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(932.414.231)	2.799.280	Related	(935,213,511)		- ADIT attributable to plant in service that is included in rate bas
CIAC	66,767,423	66.767.423	-	(933,213,311)		ADIT attributable to prair in service that is included in rate bas     ADIT attributable to contributions-in-aid of construction excluded from rate bas
			-	37.922.851		Plant related basis difference includible in rate base.
Maryland Subtraction Modification	81,628,807	43,705,956	-	37,922,851		- Plant related basis difference includible in rate base.
Plant Deferred Taxes - Flow-through	(59,749,702)	(59,749,702)	-	-		- Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of whether
J.	(**, *, *, *,	(, -, -,				the difference is normalized or flowed-through. These items are removed bek
AFUDC Equity	(68,887,124)	(56,554,595)	(12,332,529)	-		<ul> <li>Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDC-</li> </ul>
		* * * *	1 1 1			Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are
						excluded from Rate Base
Subtotal: ADIT-282 (Not Subject to Proration)	(912,654,828)	(3,031,639)	(12,332,529)	(897,290,660)		
	, , , , ,			, , , ,		
Less: ASC 740 ADIT Adjustments excluded from rate bas	16,043,747	16,043,747	-	-		-
Less: ASC 740 ADIT Adjustments related to AFUDC Equit	68,887,124	56,554,595	12,332,529	-		-
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	-	-	-	-		-
Less: OPEB related ADIT, Above if not separately remove	-	-	-	-		
Total: ADIT-282 (Not Subject to Proration)	(827,723,957)	69,566,702	-	(897,290,660)		
Wages & Salary Allocator					12.21	%
Gross Plant Allocator				17.83%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(159,953,837)	-	-	(159,953,837)		-

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT-282 (Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Plant Deferred Taxes - FAS 109	(486,862,748)	Other Related	Relateu	(486,862,748)		ADIT attributable to plant in service that is included in rate bas
Tital Bolding Taxos Tito To	(400,002,140)			(400,002,140)		ADIT attributable to plant in service that is included in rate bas
Subtotal: ADIT-282 (Subject to Proration)	(486,862,748)	-	-	(486,862,748)		
	, , , , ,			, , , ,		
Less: ASC 740 ADIT Adjustments excluded from rate bas						
Less: ASC 740 ADIT Adjustments related to unamortized ITI						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie						
Less: OPEB related ADIT, Above if not separately remove						
Total: ADIT-282 (Not Subject to Proration)	(486.862.748)	-		(486.862.748)	-	
	, , ,			,,,		
Wages & Salary Allocator					12.21%	
Gross Plant Allocator				17.83%		
Transmission Allocato			100.00%			
Other Allocator		0.00%	,			
ADIT - Transmission	(86,789,675)	-		(86,789,675)	-	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration	(912,654,828)	(3,031,639)	(12,332,529)	(897,290,660)	-	
ADIT-282 (Subject to Proration	(486,862,748)	-	-	(486,862,748)	-	
Total - Pg. 275 (Form 1-F filer: see note 7, below)	(1,399,517,576)	(3,031,639)	(12,332,529)	(1,384,153,407)	-	

- Instructions for Account 282:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column (
  2. ADIT items related only to Transmission are directly assigned to Column D
  3. ADIT items related to Plant and not in Columns 0 & D are included in Column I
  4. ADIT items related to Iabor and not in Columns 0 & B are included in Column I
  5. 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.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.4

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F)	(G)
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Property Taxes	(7,048,057)	-	-	(7,048,057)		ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Asset Retirement Obligation	(1,346,993)	(1,346,993)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Other Deferred Debits	(1,210,956)	-		(1,210,956)	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Pension Asset	(75,980,365)	-	-	-		Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash fundings for tax purposes
Prepayments	(622,348)	-		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Asset	(122,717,092)	(122,717,092)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Unamortized Loss on Reacquired Debt	(1,867,047)	(1,867,047)	-	-		The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new bond issue for book purposes. Excluded here since included in Cost of De
Regulatory Asset - FERC Transmission True-up	-	-	-	-	-	ADIT relates to transmission function and included in rate base.
Regulatory Asset - Worker's Compensation	-	-		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Subtotal: ADIT-283 (Not Subject to Proration)	(210,792,858)	(125,931,132)	-	(8,259,013)	(76,602,713)	
Less: ASC 740 ADIT Adjustments excluded from rate bas	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITI	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabiliti€	-					
Less: OPEB related ADIT, Above if not separately remove	-					
Total: ADIT-283 (Not Subject to Proration)	(210,792,858)	(125,931,132)	-	(8,259,013)	(76,602,713)	
Wages & Salary Allocator					12.21%	
Gross Plant Allocator				17.83%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(10,826,782)		-	(1,472,277)	(9,354,504)	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT- 283 (Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Subtotal: ADIT-283 (Subject to Proration)	-			-	-	
Less: ASC 740 ADIT Adjustments excluded from rate bas						
Less: ASC 740 ADIT Adjustments related to unamortized ITI						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie						
Less: OPEB related ADIT, Above if not separately remove						
Total: ADIT-283 (Subject to Proration)	-			1	-	
Wages & Salary Allocator					12.21%	
Gross Plant Allocator				17.83%		
Transmission Allocato			100.00%			
Other Allocator		0.009	%			
ADIT - Transmission	-		-	-	-	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration	(210,792,858)	(125,931,132)	-	(8,259,013)	(76,602,713)	
ADIT-283 (Subject to Proration	-	-	-	-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(210,792,858)	(125,931,132)	-	(8,259,013)	(76,602,713)	

- Instructions for Account 283:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column (
  2. ADIT items related only to Transmission are directly assigned to Column D
  3. ADIT items related to Plant and not in Columns 0 & D are included in Column I
  4. ADIT items related to Iabor and not in Columns 0 & D are included in Column I
  5. 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
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	( <b>G</b> )
ADITC-255 (Unamortized Investment Tax Credits)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits	(1,290,754)			(1,290,754)		
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(1,290,754)		-	(1,290,754)	-	
Less: Adjustment to rate base				1,290,754		
Total: ADIT-255	(1,290,754)	-	-	-	-	
Wages & Salary Allocator					12.21%	
Gross Plant Allocator				17.83%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	-			-	-	

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
nvestment Tax Credit Amortization	Total	Other Related	Related	Related	Related	Justification
vestment Tax Credit Amortization				125,877		
ubtotal: (Form No. 1 p. 266 & 267)	-		-	125,877	-	
Wages & Salary Allocator					12.21%	
Gross Plant Allocator				17.83%		
Transmission Allocato			100.00%			
Other Allocator		0.009	%			
nvestment Tax Credit Amortization - Transmission	22,439			22,439	-	

# Potomac Electric Power Company Accumulated Deferred Income Taxes (ADIT) Attachment 1B - ADIT Worksheet - End of Year

				December 31, 2021(Actual)		
Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
Lille	· · · · ·		Other Related	Related		
1	ADIT-190	2,285,928	-	-	302,794	1,983,134
2	ADIT-281	· ·	-	-	-	-
3	ADIT-282	(148,225,096)	-	-	(148,225,096)	-
4	ADIT-283	(11,003,205)	-		(1,488,267)	(9,514,938)
5	ADITC-255	· · · · · · · · · · · · · · · · · · ·	-	-		· · · · · · · · · · · · · · · · · · ·
6	Subtotal - Transmission ADIT	(156,942,373)	-	-	(149,410,569)	(7,531,804)
Line	Description	Total				

(2,556,036) Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-9A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-9A, Line 111.

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

ADIT (Reacquired Debt)

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-190 (Not Subject to Proration) Accrued Benefits	Total 1,870,400	Other Related	Related	Related	Related 1.870.400	Justification  ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
						recoverable in the transmission formula
Accrued Bonuses & Incentives	3,665,568		-	-	3,665,568	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Environmental Liability	11,081,077	11,081,077 95,072	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Liability - Lega	95,072	95,072	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Liability - DC Distribution Undergroun Accrued OPEB	19,289,900 1,519,468	19,289,900		1	1 519 468	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life
S. C.	1,010,400				1,010,400	insurance benefits for book purposes. These amounts are removed from rate base below.
Accrued Other Expenses Accrued Payroll Taxes - AIP	7,377,971 261,501	7,377,971	-	-	261,501	
Accrued Retention	-	-	-	-	-	recoverable in the transmission formula  ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Severance	49,781	-	-	-	49,781	recoverable in the transmission formula
Accrued Vacation Accrued Worker's Compensation	2,090,970 8,755,596	-	-	478,449		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
				470,443	0,277,147	recoverable in the transmission formula
Allowance for Doubtful Accounts	14,534,311	14,534,311	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Asset Retirement Obligation  Deferred Compensatior	12,401,959 1,495,054	12,401,959 1,495,054		1		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul  ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Deferred Revenue	24,124,698	24,124,698				ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Long-term Incentive Plan	24,236	-	-	-	24,236	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Merger Commitments	(1,029,306)	(1,029,306)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Other Deferred Credits Prenald Tayes	1,364,312	1,364,312	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Prepaid Taxes Regulatory Liability	3 166 488	3 166 488	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul  ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Liability - FERC Transmission True-uj	-	-	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Sales & Use Tax Reserve	70,210 754,886	70,210 754,886	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
State Income Taxes Capital Loss Carryforward	11 222	11,222	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul  ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
State Net Operating Loss Carryforward	20,567	-	-	20,567		The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in
Manuand Additional Subtraction Carreforway	1 521 171	1,521,171				service that is included in rate base  ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Maryland Additional Subtraction Carryforwar Maryland 10-309 Carryforware	1,521,171 1,181,315	1,321,171		1,181,315		ADIT attributable to plant in service that is included in rate bas
Unamortized Investment Tax Credit	390,381	-	-	390,381	-	Pursuant to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is required-through. These balances represent the deferred taxes of unamortized ITC. These amounts are removed from rate base below.
Other 190 FAS 109 Regulatory Liability Gross Up	35,469 141,795,069	35,469 141,795,069	-	-	<u> </u>	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul Accumulated Deferred Income Taxes attribitable to income tax related regulatory assets and liabilities. This balance is ex
Charitable Contribution Carryforwan	257,919,345	238,089,562	-	2,070,712	17,759,071	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Subtotal: ADIT-190 (Not Subject to Proration	257,919,345	238,089,562	-	2,070,712	17,759,071	
Less: ASC 740 ADIT Adjustments excluded from rate bas	-					
Less: ASC 740 ADIT Adjustments related to unamortized IT( Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	(390,381)	(141,795,069)	-	(390,381)	-	
Less: OPEB related ADIT, Above if not separately remove	(1,519,468)	(141,733,003)		-	(1,519,468)	
Total: ADIT-190 (Not Subject to Proration)	114,214,427	96,294,492	-	1,680,331	16,239,604	
Wages & Salary Allocato Gross Plant Allocator				18.02%	12.21%	
Transmission Allocator			100.00%	6		
Other Allocator		0.00%				
ADIT - Transmission	2,285,928	-	-	302,794	1,983,134	
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT-190 (Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Subtotal: ADIT-190 (Subject to Proration)			_			
Less: ASC 740 ADIT Adjustments excluded from rate bas Less: ASC 740 ADIT Adjustments related to unamortized IT(						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie						
Less: OPEB related ADIT, Above if not separately remove						
Total: ADIT-190 (Subject to Proration)	-		-	-		
Wages & Salary Allocato					12.21%	
Gross Plant Allocator				18.02%	12.21%	
Transmission Allocator			100.00%	6		
Other Allocator ADIT - Transmission	-	0.00%	-	-	-	
(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT-190 (Not Subject to Proration	Total 257,919,345	Other Related 238,089,562	Related	Related 2,070,712	Related 17,759,071	Justification
ADIT-190 (Subject to Proration	-	-		-	-	
Total - FERC Form 1, Page 234	257,919,345	238,089,562	-	2,070,712	17,759,071	

- Instructions for Account 190:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C

  2. ADIT items related only to Transmission are directly assigned to Column I

  3. ADIT items related to Plant and not in Columns C & D are included in Column I

  4. ADIT items related to be and and not in Columns C & D are included in Column I

  5. Deferred income taxes arise when items are included in Included in Column I

### 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(855,809,061)	4,886,499	-	(860,695,560)		- ADIT attributable to plant in service that is included in rate bas
CIAC	58,420,042	58,420,042	-	-		- ADIT attributable to contributions-in-aid of construction excluded from rate bas
Maryland Subtraction Modification	82,109,756	43,976,679	-	38,133,077		- Plant related basis difference includible in rate base.
Plant Deferred Taxes - Flow-through	(62,423,082)	(62,423,082)	-	-		<ul> <li>Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These items are removed belo</li> </ul>
AFUDC Equity	(56,177,653)	(45,859,652)	(10,318,001)	-		<ul> <li>Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDC- Equily. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are excluded from Rate Base</li> </ul>
Subtotal: ADIT-282 (Not Subject to Proration	(833,879,997)	(999,513)	(10,318,001)	(822,562,484)		-
Less: ASC 740 ADIT Adjustments excluded from rate bas	18,446,402	18,446,402		-		-
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	56,177,653	45,859,652	10,318,001	-		-
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	-		-	-		-
Less: OPEB related ADIT, Above if not separately remove	-					
Total: ADIT-282 (Not Subject to Proration)	(759,255,942)	63,306,541	-	(822,562,484)		
Wages & Salary Allocato		·			12.	21%
Gross Plant Allocator		·		18.02%	·	
Transmission Allocator			100.00%			
Other Allocator		0.00%			·	
ADIT - Transmission	(148,225,096)	-	-	(148,225,096)	·	-

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT-282 (Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Plant Deferred Taxes - FAS 109	(491,811,811)			(491,811,811)		ADIT attributable to plant in service that is included in rate bas
Subtotal: ADIT-282 (Subject to Proration)	(491,811,811)	-	-	(491,811,811)	-	
Less: ASC 740 ADIT Adjustments excluded from rate bas  Less: ASC 740 ADIT Adjustments related to unamortized IT(						
Less: ASC 740 ADIT Adjustments related to unamortized IT(						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie						
Less: OPEB related ADIT, Above if not separately remove						
Total: ADIT-282 (Not Subject to Proration)	(491,811,811)			(491,811,811)	-	
Wages & Salary Allocato					12.21%	
Gross Plant Allocator				18.02%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(88,624,092)	-		(88,624,092)		

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration	(833,879,997)	(999,513)	(10,318,001)	(822,562,484)	-	
ADIT-282 (Subject to Proration	(491,811,811)	-	-	(491,811,811)	-	
Total - Pg. 275 (Form 1-F filer: see note 7, below	(1,325,691,808)	(999,513)	(10,318,001)	(1,314,374,295)	-	

- Instructions for Account 282:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column

  2. ADIT items related only to Transmission are directly assigned to Column I

  3. ADIT items related on the Oplant and not in Columns C & Dare included in Column I

  4. ADIT items related to be and not in Columns C & Dare included in Column I

  5. 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.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proratior 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Property Taxes	(7,048,057)	Other Related	Related	(7,048,057)		ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission
Additional Francis	(1,040,001)			(1,040,001)		formula.
Asset Retirement Obligation	(1,346,993)	(1.346.993)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Other Deferred Debits	(1,210,956)	-	-	(1,210,956)	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Pension Asset	(77,294,132)	-	-	-	(77,294,132)	included because the pension asset is included in rate base. Related to accrual recognition of expense for book
						purposes & deductibility of cash fundings for tax purposes.
Prepayments	(622,348)	-	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Assel	(119,705,730)	(119,705,730)	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Unamortized Loss on Reacquired Debt	(2,310,655)	(2,310,655)	-	-	-	The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new
Regulatory Asset - FERC Transmission True-up	-	-	-	-	-	ADIT relates to transmission function and included in rate base.
Regulatory Asset - Worker's Compensation	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Subtotal: ADIT-283 (Not Subject to Proration)	(209,538,871)	(123,363,378)	-	(8,259,013)	(77,916,480)	
		•				
Less: ASC 740 ADIT Adjustments excluded from rate bas						
Less: ASC 740 ADIT Adjustments related to unamortized IT(						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie						
Less: OPEB related ADIT, Above if not separately remove						
Total: ADIT-283 (Not Subject to Proration)	(209.538.871)	(123.363.378)	-	(8.259.013)	(77.916.480)	
		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(-,,-	, , , , , , , ,	
Wages & Salary Allocato					12.21%	
Gross Plant Allocator				18.02%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(11,003,205)	-	-	(1,488,267)	(9,514,938)	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT- 283 (Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Subtotal: ADIT-283 (Subject to Proration)	-	-		-	=	
Less: ASC 740 ADIT Adjustments excluded from rate bas						
Less: ASC 740 ADIT Adjustments related to unamortized IT(						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie						
Less: OPEB related ADIT, Above if not separately remove						
Total: ADIT-283 (Subject to Proration)	-		-			
Wages & Salary Allocato					12.21%	
Gross Plant Allocator				18.02%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	-	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labora	
		Distribution, or	Transmission	Plant	Labor	
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration	(209,538,871)	(123,363,378)	-	(8,259,013)	(77,916,480)	
ADIT-283 (Subject to Proration	-	-	-	-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below	(209,538,871)	(123,363,378)		(8,259,013)	(77,916,480)	

- Instructions for Account 283:

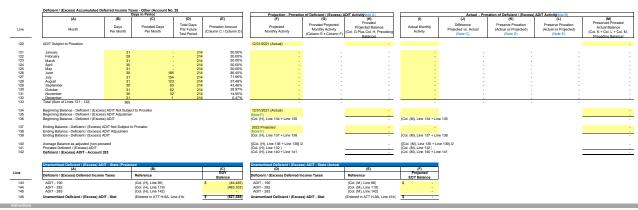
  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column
  2. ADIT items related only to Transmission are directly assigned to Column I
  3. ADIT items related to Plant and not in Columns C & Dare included in Column I
  4. ADIT items related to labor and not in Columns C & Dare included in Column I
  5. Deferred income taxes arise when items are included in that 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
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proratior 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADITC-255 (Unamortized Investment Tax Credits)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits	(1,416,631)			(1,416,631)		
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(1,416,631)	-	-	(1,416,631)	-	
Less: Adjustment to rate base				1,416,631		
Total: ADIT-255	(1,416,631)	-	-	-	-	
Wages & Salary Allocato Gross Plant Allocator				18.02%	12.21%	
Transmission Allocator Other Allocator		0.00%	100.00%			
Unamortized Investment Tax Credit - Transmission	-		-	-	-	

(B)	Gas, Production,	(D) Only Transmission	(E)	(F)	(G)
Total	Other Related	Related	Related	Related	Justification
126,283			126,283		
126,283	-	-	126,283	-	
				12.21%	
			18.02%		
		100.00%			
	0.00%				
22,756	-	-	22,756	-	
		Gas, Production, Distribution, or Total Other Related  126,283  126,283	Gas, Production, Distribution, or Only   Transmission   Total   126,283	Gas, Production, Distribution, or Other Related   Transmission   Plant	Gas, Production, Distribution, or Only Transmission Plant Related   Relate

### Potomac Electric Power Company Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated

	Rate Year = Projected for the 12 Months Ended December 31, 202:	Attachment 1D - ADIT Rate Base Adjustment	
	Topological of the 12 months and 01, 2021	Federal Deficient / (Excess) Deferred Income Taxes	
	Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 19  Days in Period	Projection - Proration of Deficient / (Excess) ADIT Activity/1000 A)  (F) (G) (H)	Actual - Proration of Deficient / (Excess) ADIT Activity into B)  (I) (J) (M) (M)
	(A) (B) (C) (D) (E)	Prorated Professor	Preserved Prorated
Line	Month Days Remaining Days Include Profuse Per Month Per Month Test Period (Column C / Column D)	Projected Priorities Projected Balance Monthly Activity (Column E x Column F) (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity Projected vs. Actual (Note C) (Note C) (Note D) (Note E) (Note C) (Note D) (Note E) (Note E) (Note E) (Note E)
1	Deficient / (Excess) ADIT Subject to Proration	12/31/2021 (Actual) 1,000,863	1 socially sension
2	January 31 - 214 50.00%	1,000,863	The second secon
3 4 5		- 1,000,863 - 1,000,863 1,000,863	
6 7	April 30 - 214 0,0007N May 31 - 214 0,0007N June 30 16 244 0,0007N June 30 16 244 17,0007N June 30 16 244 17,0007N June 30 17 10 24 17,0007N June 30 17 10 22 14 17,0007N September 30 0,000 214 3,0007N September 31 62 24 28 37,000	- 1,000,663 - 1,000,663 - 1,000,663 - 1,000,863	
8 9	June 30 185 214 88.45% June 31 195 214 71.95% July 31 195 214 71.95% July 31 195 214 71.95% July 31 195 214 71.95% September 30 93 214 41.46% October 31 62 214 28.97%	1,000,863 1,000,863	
11 12		- 1,000,863 1,000,863 1,000,863 1,000,863	
13 14	December         31         1         214         0.47%           Total (Sum of Lines 2 - 13)         365         1         214         0.47%	1,000,863 	· · · · · · · ·
15 16 17	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration Beginning Balance - Deficient / (Excess) ADIT Adjustmen Beginning Balance - Deficient / (Excess) ADIT	12/31/2021 (Actual) - (Note F)	
	Beginning Balance - Deficient / (Excess) ADIT  Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration	(Cot. (H), Line 15 + Line 16 - 2022 Projected -	(Col. (M), Line 15 + Line 16
18 19 20	Ending Balance - Deficient / (Excess) ADIT Adjustmen/ Ending Balance - Deficient / (Excess) ADIT	(Note F) (Col. (H), Line 18 + Line 19	(Col. (M), Line 18 + Line 19)
21 22 23	Average Balance as adjusted (non-prorated Protated Deficient / (Excess) ADIT Deficient (Excess) ADIT - Account 190	[[Col. (H), Line 17 + Line 20] /2 . (Col. (H), Line 13 ) 1,000,863 . (Col. (H), Line 21 + Line 22 1,000,863	([Col. (M), Line 17 + Line 20]/2 (Col. (M), Line 13]
23		(Col. (H), Line 21 + Line 22 1,000,863	(Col. (M), Line 21 + Line 22
	Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 28   Days in Period     Days in Period	Projection - Proration of Deficient / (Excess) ADIT Activity/lote A) (F) (G) (H)	Actual - Proration of Deficient / (Excess) ADIT Activity loie B)  (I) (J) (K) (L) (M)
Line	Month Days Prorated Days Total Days Proration Amount Per Month Per Month (Column C / Column D)	Prorated Projected Projected	Difference Preserve Proration Preserve Proration Preserved Prorated
	Test Period	Balance)	Actual Monthly Activity Projected vs. Actual (Actual vs. Projected) (Note C) (Note D) Activity (Note E) Actual vs. Projected) (Note E) Projected (Cal. K. + Col. M., Preceding Balance)
24 25	Deficient / (Excess) ADIT Subject to Proration	12/31/2021 (Actual) (50,909,990)	
	January 31 - 214 50.00% February 28 - 214 50.00% March 31 - 214 50.00%	113,208 55,604 (50,853,386; 113,208 55,604 (50,796,782; 113,208 55,604 (50,740,782;	
26 27 28 29 30 31	April 30 - 214 50.00% May 31 - 214 50.00% June 30 185 214 86.45%	113,208 56,604 (50,683,574 113,208 56,604 (50,626,970	
30 31 32		113,208 97,867 (50,529,104) 113,208 81,467 (50,427,636) 113,208 65,088 (50,382,568)	
33 34	July 31 154 24 77.99% August 31 152 24 77.99% September 30 93 214 43.49% O'Clober 31 62 214 23.97% November 30 32 214 19.95%	113,208 97,907 (00,523,104) 113,208 91,407 (00,523,104) 113,208 91,407 (00,523,307) 113,208 12,799 (00,303,772 113,208 12,799 (00,303,772 113,208 15,928 (00,238,164) 113,208 529 (00,238,164)	
32 33 34 35 36 37	November         30         32         214         14,95%           December         31         1         214         0.47%           Total (Sum of Lines 25 - 36)         365	113,208 16,928 (50,283,644) 113,208 529 (50,283,115) 1,358,495 626,876	
		1,356,495 626,676 (9,225,370)	
38 39 40	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration Beginning Balance - Deficient / (Excess) ADIT Adjustmen Beginning Balance - Deficient / (Excess) ADIT	(Note F) (Col. (H), Line 38 + Line 39 (9,225,370)	(Col. (M), Line 38 + Line 39)
41 42 43	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration Ending Balance - Deficient / (Excess) ADIT Adjustment Ending Balance - Deficient (Excess) ADIT  Ending Balance - Deficient (Excess) ADIT   Ending Balance - Deficient (Exc	2022 Projected (Note F) -	
	Ending Balance - Deficient / (Excess) ADIT  Average Balance as adjusted (non-prorated	(Col. (H), Line 41 + Line 42	(Col. (M), Line 41 + Line 42]
44 45 46	Average Balance as adjusted (non-pcroated Prorated Deficient / (Excess) ADIT Deficient / (Excess) ADIT - Account 282	(Col. (H), Line 44 + Line 43] /2 (4,612,685) (Col. (H), Line 36 ) (50,283,115) (Col. (H), Line 44 + Line 45 (54,995,500)	(Col. (M), Line 40 + Line 43) /2 (Col. (M), Line 36 - Line 45)
	Deficient / (Excess) Accumulated Deferred Income Taxes - Other (Account No. 28		
	(A) (B) (C) (D) (E)	Projection - Proration of Deficient / (Excess) ADIT Activity/lote (A) (F) (G) (H) Prorated Projected Prorated	Actual - Proration of Deficient / (Excess) ADIT Activity/loof (3)  (i) (J.) (K) (L.) (M)  (ii) (M) (Pisserved Proration (M) (M)  Actual Monthly Difference Preserve Proration Preserve Proration Actual Monthly (M)
Line	Days Prorated Days Total Days Proration Amount Per Month Per Month Test Period (Column D)	Projected Projected Projected Projected Projected Projected Projected Projected Projected Balance Projected Balance (Col. G Plus Col. H, Preceding (Col. G Plus Col. H, Preceding Plus	Actual Monthly Activity  Choice C)
47	ADIT Subject to Proration	12/31/2021 (Actual) -	Preceding Balancel
48	January 31 - 214 50.00%		
49 50 51 52 53 54	January 31 - 244 50.00% February 28 - 244 50.00% March 33 - 244 50.00% March 44 50.00% March 31 - 244 50.00% March 31 - 244 50.00% March 31 - 244 50.00% March 30 155 244 50.00% March 30 155 244 50.40% March 30 155 244 50.40% March 31 154 244 71.00% March 31 154 244 71.0		
52 53	April 30 - 214 50.00% May 31 - 214 50.00% June 30 185 214 86.45%	i i i	
54 55 56 57	February 28 - 214 05.00% March 18 - 224 05.00% March 29 - 244 05.0		
57 58	October 31 62 214 28.97% November 30 32 214 14.95%	1 1	
58 59 60	December         31         1         214         0.47%           Total (Sum of Lines 48 - 59)         365         365	<u> </u>	<u> </u>
61 62	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration Beginning Balance - Deficient / (Excess) ADIT Adjustmen	12/31/2021 (Actual) - (Note F) -	12/31/2020 (Actual) -
63 64	Beginning Balance - Deficient / (Excess) ADIT  Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration	(Cot. (H), Line 61 + Line 62 - 2022 Projected -	(Col. (M), Line 61 + Line 62)
65 66	Ending Balance - Deficient / (Excess) ADIT Adjustmen/ Ending Balance - Deficient / (Excess) ADIT	(Note F) (Col. (H), Line 64 + Line 65	(Cal. (M), Line 64 + Line 65)
67 68	Average Balance as adjusted (non-prorated Prorated Deficient / (Excess) ADIT	([Col. (H), Line 63 + Line 66] /2	([Col. (M), Line 63 + Line 66] /2
68 69	Deficient / (Excess) ADIT - Account 283	(Col. (H), Line 59 ) - (Col. (H), Line 67 + Line 68	(Cot. (M), Line 59
	Unamortized Deficient / (Excess) ADIT - Federal (Projected (A) (B) (C)	Unamortized Deficient / (Excess) ADIT - Federal (Actua	(F)
Line	(A) (B) (C) Deficient / (Excess) Deferred Income Taxes Reference Projected EOY Balance	Deficient / (Excess) Deferred Income Taxes Reference	Projected EOY Balance
70 71 72	ADIT - 190 (Col. (H), Line 23) \$ 1,000,863 ADIT - 282 (Col. (H), Line 46) (54,895,800) ADIT - 283 (Col. (H), Line 69)	ADIT - 190 (Col. (M), Line 23) ADIT - 282 (Col. (M), Line 46) ADIT - 283 (Col. (M), Line 69)	\$
73	Unamortized Deficient / (Excess) ADIT - Federa (Entered in ATT H-9A, Line 41a \$ (53,894,937)	Unamortized Deficient / (Excess) ADIT - Federa (Entered in ATT H-9A, Line 41a	1) \$ -
		State Deficient / (Excess) Deferred Income Taxes	
	Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 19  Days in Period	Projection - Proration of Deficient / (Evenes) ADIT Activities - A	Actual - Proration of Deficient //Exposes ADIT Articoblotus D1
	(A) (B) (C) (D) (E)	Projection - Proration of Deficient / (Excess) ADIT Activity\(\)into (A)  (F)  (G)  (H)  Prorated  Prorated	Actual - Proration of Deficient / (Excess) ADIT Activity/lole B)  (I) (J) (K) (L) (M)  Preserved Prorated
Line	Month Days Remaining Days Total Days Proration Amount In Future (Column C / Column D)	Projected Projected Balance Monthly Activity (Col. G. Plus Col. H. Preceding	Actual Monthly Activity Projected vs. Actual (Actual vs Projected) Actual vs Projected)
	Per Month Per Month Test Period (Column C / Column D)	(Column E x Column F) (Col. G Plus Col. H, Preceding Balance)	Activity (Note C) (Note D) (Note E) (Cot. K + Cot. L + Cot. M, Preceding Balance)
74 75	Deficient / (Excess) ADIT Subject to Proration           January         31         -         214         50.00%	12/31/2021 (Actual)	
75 76 77	February 28 - 214 50.00% March 31 - 214 50.00%		
78 79 80 81	April 30 - 214 50.00% May 31 - 214 50.00%		
81 82	April         30         -         214         50.00%           May         31         -         214         50.00%           June         30         185         214         86.45%           July         31         154         214         71.96%           August         31         123         214         57.48%           Soptember         30         93         214         43.46%		
82 83 84 85 86 87	July 31 154 214 77.99% August 31 154 224 77.99% August 31 123 214 57.45% September 30 93 214 43.46% October 31 62 214 28.97% November 30 32 214 14.95%		
86 87	October 31 62 244 28.97% November 30 32 244 14.95% December 31 1 214 0.47% Total (Sum of Lines 75 - 86) 365		
88 89 90	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration Beginning Balance - Deficient / (Excess) ADIT Adjustmen	12/31/2021 (Actual) (88,869)	The second secon
	Beginning Balance - Deficient / (Excess) ADIT	(Note F) (Col. (H), Line 88 + Line 89 (88,869)	(Col. (M), Line 88 + Line 89)
91 92 93	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration Ending Balance - Deficient / (Excess) ADIT Adjustment Ending Balance - Deficient / (Excess) ADIT Adjustment Ending Balance - Deficient / (Excess) ADIT	2022 Projected (Note F) - (Oct. (H), Line 91 + Line 92	(Col. (M), Line 91 + Line 92'
	Average Balance as adjusted (non-prorated Prorated Deticient (Excess) ADIT		/— (-),
94 95 96	Deficient / (Excess) ADIT - Account 190	([Col. (H), Line 90 + Line 93] /2 (44,435) (Col. (H), Line 86 ) - (Col. (H), Line 94 + Line 95 (44,435)	(GCs (M, Line 90 + Line 93) /2 (-)Col. (M), Line 94 + Line 95) - (Col. (M), Line 94 + Line 95)
	Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 28	Projection - Proration of Deficient / (Excess) ADIT ActivityNote A)  (F) (G) (H)	Actual - Proration of Deficient / (Excess) ADIT Activity(oin 8)
	Total Days	Projected Projec	Difference Preserve Proration Preserve Proration Preserved Prorated
Line	Month Days Prorated Days Per Future Procation Amount (Column C / Column D)	Projected Monthly Activity  (Column E x Column F)  (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Projected vs. Actual (Actual vs Projected) (Actual vs Projected) (Col. K + Col. L + Col. M, (Note E) Proceding Balance
97	Deficient / (Excess) ADIT Subject to Proration	12/31/2021 (Actual)	
98 99	January 31 - 214 50.00% February 28 - 214 50.00% March 31 - 214 50.00%	1 1	
98 99 100 101 102	February 28 - 214 50,00% March 31 - 214 50,00% April 30 - 214 50,00% April 30 - 214 50,00% June 30 185 214 86,45% July 31 154 214 71,95%		
103 104	May 31 - 214 50,00% June 30 185 214 86,45% July 31 154 214 71,95% August 31 123 214 57,48%		
103 104 105 106 107 108 109	April 9 - 214 050070. May 91 16 224 050070. May 93 1 16 24 15 05070. April 93 1 16 24 15 05070. April 93 1 124 214 17 1970. April 93 1 124 214 17 1970. April 93 1 123 224 17 1970. April 93 1 124 22 14 14 14 1570. April 94 15 15 15 15 15 15 15 15 15 15 15 15 15		
108 109	November 30 32 214 14.95%		
	Total (Sum of Lines 98 - 109) 365	12/31/2021 (Actual) (676,345)	
111 112 113	Beginning Balance - Deficient / (Exxess) ADIT Not Subject to Proration Beginning Balance - Deficient / (Exxess) ADIT Adjustmen Beginning Balance - Deficient / (Exxess) ADIT	12/31/2021 (Actual) (676,345) (Note F) (Cot. (H), Line 111 + Line 112 (676,345)	(Col. (M), Line 111 + Line 112
		2022 Projected (289,862	The second secon
114 115 116	Ending Balance - Deficient (Excess) ADIT Not Subject to Proration Ending Balance - Deficient (Excess) ADIT Adjustment Ending Balance - Deficient (Excess) ADIT Adjustment	(Note F) (Col. (H), Line 114 + Line 115 (289,862)	(Col. (M), Line 114 + Line 115
117 118 119	Average Balance as adjusted (non-prorated Prorated Deficient / (Excess) ADIT	([Col. (H), Line 113 + Line 116] /2 (483,103) (Col. (H), Line 109 ) (Col. (H), Line 117 + Line 118 (483,103)	([CoL (M), Line 113 + Line 116] /2 - (CoL (M), Line 109   - (CoL (M), Line 117 + Line 118   - (CoL (M), Line 117 + Line 118
119	Deficient / (Excess) ADIT - Account 282	(Col. (H), Line 117 + Line 118 (483,103)	(Lost, (m), Line 117 + Line 118



Rate Year Projected Activity
2. For the Annual Update (Projected) filing, see Atta

# Potomac Electric Power Company Deficient / (Excess) Deferred Income Taxes - Transmission Allocated Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

		Federal De	eficient / (Excess) Defe	rred Incor	ne Taxes					
			Tax Cuts and Jobs Act	of 2017						
	(A)	(B)	(C)		(D)		(E)	(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		nber 31, 2017 ADIT sient / (Excess)	Decer	nber 31, 2021 BOY Balance	urrent Year mortization	Dece	mber 31, 2022 EOY Balance
1	Unprotected Non-Property							 		
2 3 4 5	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note A) (Note A) (Note A) (Note A)	4 Years 4 Years 4 Years 4 Years	\$	1,291,072 - - (5,706,710)	\$	- - - -	\$ - - -	\$	- - -
6	Subtotal - Deficient / (Excess) ADIT			\$	(4,415,637)	\$	-	\$ -	\$	-
7	Unprotected Property									
8 9 10 11	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note A) (Note A) (Note A) (Note A)	5 Years 5 Years 5 Years 5 Years	\$	(46,126,851) -	\$	(9,225,370) - (9,225,370)	\$ 9,225,370 - 9,225,370	\$	- - - -
12	Subtotal - Deficient / (Excess) ADIT			\$	(46,126,851)	\$	(9,225,370)	\$ 9,225,370	\$	-
13 14 15 16 17	Protected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note A) (Note A) (Note A) (Note A)	ARAM ARAM ARAM ARAM	\$	1,000,863 - (56,057,633)	\$	1,000,863 - (50,641,107)	\$ - - 1,144,183 -	\$	1,000,863 - (49,496,924) -
18	Subtotal - Deficient / (Excess) ADIT			\$	(55,056,770)	\$	(49,640,244)	\$ 1,144,183	\$	(48,496,061)
19	Total - Deficient / (Excess) ADIT			\$	(105,599,258)	\$	(58,865,614)	\$ 10,369,553	\$	(48,496,061)
			Tax Reform Act of 1	1986						
	(A)	(B)	(C)		(D)		(E)	(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	·	mber 30, 2018 ADIT sient / (Excess)	Decer	mber 31, 2021 BOY Balance	urrent Year mortization	Dece	mber 31, 2022 EOY Balance
20	Protected Property	<u> </u>								
21 22 23 24	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note B) (Note B) (Note B) (Note B)	ARAM ARAM ARAM ARAM	\$	(958,862) -	\$	- (268,883) -	\$ - - 214,312 -	\$	- (54,571) -
25	Subtotal - Deficient / (Excess) ADIT			\$	(958,862)	\$	(268,883)	\$ 214,312	\$	(54,571)
26	Total - Deficient / (Excess) ADIT			\$	(958,862)	\$	(268,883)	\$ 214,312	\$	(54,571)

		Total Federal De	eficient / (Excess) De	ferred Income Taxes				
	(A)	(B)	(C)	(D)	(E) December 31, 2021	(F)	(G) December 31, 2022	
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance	
27	Unprotected Non-Property							
28 29 30	ADIT - 190 ADIT - 281 ADIT - 282			\$ 1,291,072 - -	\$ - - -	\$ - - -	\$ - - -	
31	ADIT - 283			(5,706,710)	-	-	-	
32	Subtotal - Deficient / (Excess) ADIT			\$ (4,415,637)	\$ -	\$ -	\$ -	
33	Unprotected Property	=						
34 35	ADIT - 190 ADIT - 281			\$ -	\$ -	\$ -	\$ - -	
36 37	ADIT - 282 ADIT - 283			(46,126,851)	(9,225,370)	9,225,370	-	
38	Subtotal - Deficient / (Excess) ADIT			\$ (46,126,851)	\$ (9,225,370)	\$ 9,225,370	\$ -	
39	Protected Property	=						
40 41 42	ADIT - 190 ADIT - 281 ADIT - 282			\$ 1,000,863 - (57,016,495)	\$ 1,000,863 - (50,909,990)	\$ - - 1,358,495	\$ 1,000,863 - (49,551,495)	
43	ADIT - 283			(37,010,493)	(50,505,550)	1,556,495	(49,551,495)	
44	Subtotal - Deficient / (Excess) ADIT			\$ (56,015,632)	\$ (49,909,127)	\$ 1,358,495	\$ (48,550,632)	
45	Total - Deficient / (Excess) ADIT			\$ (106,558,120)	\$ (59,134,497)	\$ 10,583,865	\$ (48,550,632)	
		Total Federal De	eficient / (Excess) De	ferred Income Taxes				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	December 31, 2021 BOY Balance	Current Year Amortization	December 31, 2022 EOY Balance	
46 47 48 49	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$ 2,291,935 - (103,143,346) (5,706,710)	\$ 1,000,863 - (60,135,360)	\$ - - 10,583,865 -	\$ 1,000,863 - (49,551,495)	
50	Total - Deficient / (Excess) ADIT			\$ (106,558,120)	\$ (59,134,497)	\$ 10,583,865	\$ (48,550,632)	
51	Tax Gross-Up Factor	ATT H-9A, Line 132b		1.38	1.38	1.38	1.38	
52	Regulatory Asset / (Liability)			\$ (147,092,362)	\$ (81,629,001)	\$ 14,609,921	\$ (67,019,080)	
		Federal Inco	me Tax Regulatory	Asset / (Liability)				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Line	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	December 31, 2021 BOY Balance	Current Year Amortization	December 31, 2022 EOY Balance	
53 54	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$ - (147,092,362)	\$ (81,629,001)	\$ - 14,609,921	\$ - (67,019,080)	
55	Total - Transmission Regulatory Asset / (Liability)				\$ (81,629,001)	\$ 14,609,921	\$ (67,019,080)	

		State Def	icient / (Excess) Defer	ed Income Taxes			
		Maryland	(2018 Apportionment V	Veighting Change)			
	(A)	(B)	(C) Amortization	(D)	(E) December 31, 2021	(F)	(G) December 31, 2022
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Fixed Period	ADIT	BOY Balance	Current Year Amortization	EOY Balance
56	Unprotected Non-Property	_					
57	ADIT - 190	(Note C)	4 Years	\$ 132,587	\$ 24,860	\$ (24,860)	\$ -
58 59	ADIT - 281 ADIT - 282	(Note C) (Note C)	4 Years 4 Years	-	-	-	
60	ADIT - 283	(Note C)	4 Years	-	-	-	-
61	Subtotal - Deficient / (Excess) ADIT			\$ 132,587	\$ 24,860	\$ (24,860)	\$ -
62	Unprotected Property						
63	ADIT - 190	(Note C)	5 Years	\$ -	\$ -	\$ -	\$ -
64	ADIT - 281 ADIT - 282	(Note C)	5 Years	4.005.405	-	(004.007)	
65 66	ADIT - 282 ADIT - 283	(Note C) (Note C)	5 Years 5 Years	1,905,435	666,902	(381,087)	285,815
67	Subtotal - Deficient / (Excess) ADIT	(Hote O)	0 1 5415	\$ 1,905,435	\$ 666,902	\$ (381,087)	\$ 285,815
68	Protected Property						
69	ADIT - 190	(Note C)	NA	\$ -	\$ -	\$ -	\$ -
70	ADIT - 281	(Note C)	NA	-	-	-	-
71	ADIT - 282	(Note C)	NA	-	-	-	-
72	ADIT - 283	(Note C)	NA	-	-	-	-
73	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
		Washington, D	D.C. (2018 Apportionme	ent Weighting Change)			
	(A)	Washington, D	O.C. (2018 Apportionme (C)	ent Weighting Change) (D)	(E)	(F)	(G)
Line	(A) Deficient / (Excess) Deferred Income Taxes				(E) December 31, 2021 BOY Balance	(F) Current Year Amortization	
Line 75		(B)	(C) Amortization	<b>(D)</b> ADIT	December 31, 2021 BOY	Current Year	December 31, 2022 EOY
75	Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) ADIT Deficient / (Excess)	December 31, 2021 BOY Balance	Current Year Amortization	December 31, 2022 EOY
75 76 77	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281	(B) Notes  (Note D) (Note D)	(C) Amortization Fixed Period  4 Years 4 Years	(D) ADIT Deficient / (Excess)	December 31, 2021 BOY Balance	Current Year Amortization	December 31, 2022 EOY
75 76 77 78	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282	(Note D) (Note D) (Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years	(D) ADIT Deficient / (Excess)	December 31, 2021 BOY Balance	Current Year Amortization	December 31, 2022 EOY
75 76 77 78 79	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(B) Notes  (Note D) (Note D)	(C) Amortization Fixed Period  4 Years 4 Years	(D) ADIT Deficient / (Excess)  \$ 22,098	December 31, 2021 BOY Balance \$ 4,144 	Current Year Amortization  \$ (4,144)	December 31, 2022 EOY Balance
75 76 77 78 79 80	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT	(Note D) (Note D) (Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years	(D) ADIT Deficient / (Excess)	December 31, 2021 BOY Balance	Current Year Amortization	December 31, 2022 EOY
75 76 77 78 79 80	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT  Unprotected Property	(Note D) (Note D) (Note D) (Note D) (Note D) (Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years	(D) ADIT Deficient / (Excess)  \$ 22,098 \$ 22,098	December 31, 2021   BOY   Balance	Current Year	Balance  \$
75 76 77 78 79 80 81 82	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190	(Note D) (Note D) (Note D) (Note D) (Note D) (Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years	(D) ADIT Deficient / (Excess)  \$ 22,098	December 31, 2021 BOY Balance \$ 4,144 	Current Year Amortization  \$ (4,144)	December 31, 2022 EOY Balance
75 76 77 78 79 80 81 82 83	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281	(Note D) (Note D) (Note D) (Note D) (Note D) (Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years	(D) ADIT Deficient / (Excess)  \$ 22,098 \$ 22,098	December 31, 2021   BOY   Balance   S	Current Year Amortization  \$ (4,144)	December 31, 2022   EOY
75 76 77 78 79 80 81 82	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190	(Note D) (Note D) (Note D) (Note D) (Note D) (Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years	(D) ADIT Deficient / (Excess)  \$ 22,098 \$ 22,098	December 31, 2021   BOY   Balance	Current Year	December 31, 2022
75 76 77 78 79 80 81 82 83 84	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 190 ADIT - 281 ADIT - 282	(Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years	(D) ADIT Deficient / (Excess)  \$ 22,098 \$ 22,098	December 31, 2021   BOY   Balance   S	Current Year Amortization  \$ (4,144)	December 31, 2022   EOY
75 76 77 78 79 80 81 82 83 84 85	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 282 ADIT - 283	(Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years	(D) ADIT Deficient / (Excess)  \$ 22,098	\$ 4,144  \$ 4,144  \$ 1,173,992	Current Year Amortization  \$ (4,144) \$ (4,144)  \$	December 31, 2022   EOY
75 76 77 78 79 80 81 82 83 84 85 86	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190  ADIT - 190	(Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years	(D) ADIT Deficient / (Excess)  \$ 22,098	\$ 4,144  \$ 4,144  \$ 1,173,992	Current Year Amortization  \$ (4,144) \$ (4,144)  \$	December 31, 2022   EOY
75 76 77 78 79 80 81 82 83 84 85 86 87	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 283 Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190 ADIT - 281 ADIT - 190 ADIT - 281	(Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 7 Years 8 Years 8 Years	(D) ADIT Deficient / (Excess)  \$ 22,098	S 4,144  \$ -  \$ 4,144  \$ -  \$ 173,992  \$ 173,992	Current Year Amortization  \$ (4,144)	December 31, 2022   EOY
75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 283 Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 283 ADIT - 283 ADIT - 281 ADIT - 190 ADIT - 190 ADIT - 190 ADIT - 281 ADIT - 281 ADIT - 281	(Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 5 Years NA	(D) ADIT Deficient / (Excess)  \$ 22,098	S 4,144  \$ -  \$ 4,144  \$ -  \$ 173,992  \$ 173,992	Current Year Amortization  \$ (4,144)	December 31, 2022   EOY
75 76 77 78 79 80 81 82 83 84 85 86 87	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 283 Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190 ADIT - 281 ADIT - 190 ADIT - 281	(Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 7 Years 8 Years 8 Years	(D) ADIT Deficient / (Excess)  \$ 22,098	S 4,144  \$ -  \$ 4,144  \$ -  \$ 173,992  \$ 173,992	Current Year Amortization  \$ (4,144)	\$
75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 91	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 5 Years NA	\$ 22,098  \$ 22,098  \$ 22,098  \$ 497,120  \$  \$ 497,120	S 4,144  \$ -  \$ 173,992  \$ 173,992	Current Year Amortization  \$ (4,144)	December 31, 2022   EOY   Balance

	(A)	(B)	(C)	(D)	<b>(E)</b>	(F)	(G)
		(B)	Amortization		(E) December 31, 2021		December 31, 202
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
94	Unprotected Non-Property	_					
95	ADIT - 190	(Note E)	4 Years	\$ -	\$ -	\$ -	\$ -
96	ADIT - 281	(Note E)	4 Years	-	-	-	-
97 98	ADIT - 282 ADIT - 283	(Note E)	4 Years 4 Years	-	-	-	-
99	Subtotal - Deficient / (Excess) ADIT	(Note E)	4 fears	\$ -	\$ -	\$ -	\$
	•			•	•	•	Ť
100	Unprotected Property	(NI-4- E)	F. V	•			
101 102	ADIT - 190 ADIT - 281	(Note E) (Note E)	5 Years 5 Years	\$ -	\$ -	\$ -	\$ -
102	ADIT - 281 ADIT - 282	(Note E)	5 Years	(945,116)	(330,790)	189,023	(141,7
104	ADIT - 283	(Note E)	5 Years	(545,116)	(555,755)	-	(141,
105	Subtotal - Deficient / (Excess) ADIT	,		\$ (945,116)	\$ (330,790)	\$ 189,023	\$ (141,7
106	Protected Property						
107	ADIT - 190	(Note E)	NA	\$ -	\$ -	\$ -	\$
108	ADIT - 281	(Note E)	NA	<u>-</u>	-	-	
109	ADIT - 282	(Note E)	NA	-	-	-	
110	ADIT - 283	(Note E)	NA		-	-	
111	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$
112	Total - Deficient / (Excess) ADIT			\$ (945,116)	\$ (330,790)	\$ 189,023	\$ (141,7
		Wa	1: 1				
			snington, D.C. (2016 C	Corporate Rate Change)			
	(A)	(B)	(C)	corporate Rate Change) (D)	(E)	(F)	(G)
.ine	(A) Deficient / (Excess) Deferred Income Taxes				(E)  December 31, 2021  BOY  Balance	(F) Current Year Amortization	
.ine		(B)	(C) Amortization	( <b>D</b> ) ADIT	December 31, 2021 BOY	Current Year	December 31, 20: EOY
113	Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization	(D) ADIT Deficient / (Excess)	December 31, 2021 BOY Balance	Current Year Amortization	December 31, 20 EOY
	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property	(B)	(C) Amortization Fixed Period	(D) ADIT Deficient / (Excess)	December 31, 2021 BOY Balance	Current Year Amortization	December 31, 20 EOY Balance
113 114 115 116	Deficient / (Excess) Deferred Income Taxes	(Note F) (Note F) (Note F)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years	(D) ADIT Deficient / (Excess)	December 31, 2021 BOY Balance	Current Year Amortization	December 31, 20 EOY Balance
113 114 115 116 117	Deficient / (Excess) Deferred Income Taxes	(B) Notes  (Note F) (Note F)	(C) Amortization Fixed Period  4 Years 4 Years	(D) ADIT Deficient / (Excess)  \$ 56,380	December 31, 2021 BOY Balance \$ 10,571 	Current Year Amortization  \$ (10,571)	December 31, 20 EOY Balance
113 114 115 116 117	Deficient / (Excess) Deferred Income Taxes	(Note F) (Note F) (Note F)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years	ADIT Deficient / (Excess)  \$ 56,380	December 31, 2021 BOY Balance	Current Year Amortization	December 31, 20 EOY Balance
113 114 115 116 117 118	Deficient / (Excess) Deferred Income Taxes	(Note F) (Note F) (Note F) (Note F)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years	(D) ADIT Deficient / (Excess)  \$ 56,380 \$ 56,380	December 31, 2021 BOY Balance \$ 10,571 - - - \$ 10,571	Current Year Amortization  \$ (10,571) 5 (10,571)	December 31, 20 EOY Balance
113 114 115 116 117 118 119 120	Deficient / (Excess) Deferred Income Taxes	(Note F) (Note F) (Note F) (Note F) (Note F) (Note F)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years	(D) ADIT Deficient / (Excess)  \$ 56,380	December 31, 2021 BOY Balance \$ 10,571 	Current Year Amortization  \$ (10,571)	December 31, 20 EOY Balance
113 114 115 116 117 118 119 120 121	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281	(Note F) (Note F) (Note F) (Note F) (Note F) (Note F)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years	(D) ADIT Deficient / (Excess)  \$ 56,380 \$ 56,380	December 31, 2021   BOY   Balance   S   10,571   -	Current Year Amortization  \$ (10,571) 5 (10,571)  \$	December 31, 20 EOY Balance
113 114 115 116 117 118 119 120 121 122	Deficient / (Excess) Deferred Income Taxes	(Note F)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years	(D) ADIT Deficient / (Excess)  \$ 56,380 \$ 56,380	December 31, 2021 BOY Balance \$ 10,571 - - - \$ 10,571	Current Year Amortization  \$ (10,571) 5 (10,571)	December 31, 20 EOY Balance
113 114 115 116 117 118 119 120 121 122 123	Deficient / (Excess) Deferred Income Taxes	(Note F) (Note F) (Note F) (Note F) (Note F) (Note F)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years	(D) ADIT Deficient / (Excess)  \$ 56,380 \$ 56,380  \$ - (630,682) -	\$ 10,571	Current Year Amortization  \$ (10,571)	Pecember 31, 20 EOY Balance
113 114 115 116 117 118 119 120 121 122 123 124	Deficient / (Excess) Deferred Income Taxes	(Note F)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years	(D) ADIT Deficient / (Excess)  \$ 56,380 \$ 56,380	December 31, 2021   BOY   Balance   S   10,571   -	Current Year Amortization  \$ (10,571) 5 (10,571)  \$	December 31, 20 EOY Balance
113 114 115 116 117 118 119 120 121 122 123 124	Deficient / (Excess) Deferred Income Taxes	(Note F)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years	(D) ADIT Deficient / (Excess)  \$ 56,380 \$ 56,380  \$ (630,682) \$ (630,682)	\$ 10,571	Current Year Amortization  \$ (10,571)	December 31, 20 EOY Balance
113 114 115 116 117 118 119 120 121 122 123 124 125 126	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190  ADIT - 281 ADIT - 283	(Note F)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years	(D) ADIT Deficient / (Excess)  \$ 56,380 \$ 56,380  \$ - (630,682) -	\$ 10,571	Current Year Amortization  \$ (10,571)	Pecember 31, 20 EOY Balance
113 114 115 116 117 118 119 120 121 122 123 124 125 126 127	Deficient / (Excess) Deferred Income Taxes	(Note F)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 1 Years 1 Years 1 Years	(D) ADIT Deficient / (Excess)  \$ 56,380 \$ 56,380  \$ (630,682) \$ (630,682)	\$ 10,571	Current Year Amortization  \$ (10,571)	December 31, 20 EOY Balance
113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128	Deficient / (Excess) Deferred Income Taxes	(Note F)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 7 Years NA NA	(D) ADIT Deficient / (Excess)  \$ 56,380 \$ 56,380  \$ (630,682) \$ (630,682)	\$ 10,571	Current Year Amortization  \$ (10,571)	December 31, 20 EOY Balance
113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 283  ADIT - 283  ADIT - 190 ADIT - 190 ADIT - 281 ADIT - 281 ADIT - 282 ADIT - 283	(Note F)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 1 Years 1 Years 1 Years	(D) ADIT Deficient / (Excess)  \$ 56,380 \$ 56,380  \$ - (630,682) - \$ (630,682)  \$	\$ 10,571	Current Year Amortization  \$ (10,571)	December 31, 20
113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128	Deficient / (Excess) Deferred Income Taxes	(Note F)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 7 Years NA NA	(D) ADIT Deficient / (Excess)  \$ 56,380 \$ 56,380  \$ (630,682) \$ (630,682)	\$ 10,571	Current Year Amortization  \$ (10,571)	December 31, 2 EOY Balance

	···		<b>(8</b> )				-				
	(A)	(B)	(C)		(D)	Decemb	(E) per 31, 2021		(F)	Decem	( <b>G</b> ) ber 31, 20
ne	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		ADIT nt / (Excess)		BOY Balance		rrent Year nortization		EOY Balance
132	Unprotected Non-Property										
33	ADIT - 190	(Note G)	4 Years	\$	(685,034)	\$	(128,444)	\$	128,444	\$	
34	ADIT - 281	(Note G)	4 Years		-		-		-		
35	ADIT - 282	(Note G)	4 Years		-		-		-		
36	ADIT - 283	(Note G)	4 Years		-		-		-		
37	Subtotal - Deficient / (Excess) ADIT			\$	(685,034)	\$	(128,444)	\$	128,444	\$	
38	Unprotected Property										
139	ADIT - 190	(Note G)	5 Years	\$	-	\$	-	\$	-	\$	
40	ADIT - 281	(Note G)	5 Years		-		-		-		
41	ADIT - 282	(Note G)	5 Years		(2,817,585)		(986,155)		563,517		(422
42	ADIT - 283	(Note G)	5 Years		-	_	-		-		
43	Subtotal - Deficient / (Excess) ADIT			\$	(2,817,585)	\$	(986,155)	\$	563,517	\$	(422
44	Protected Property										
45	ADIT - 190	(Note G)	NA	\$	-	\$	-	\$	-	\$	
46	ADIT - 281	(Note G)	NA		-		-		-		
47	ADIT - 282	(Note G)	NA		-		-		-		
48	ADIT - 283	(Note G)	NA		-		-		-		
49	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	
50	Total - Deficient / (Excess) ADIT			\$	(3,502,619)	\$	(1,114,599)	\$	691,961	\$	(422
				-				'			
			Maryland (2007 Corpo	orate Rate	Change)						
	(A)	(B)	Maryland (2007 Corpo	orate Rate	Change)	Ξ	(E)		(F)		(G)
e	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes					(E) per 31, 2021 BOY Balance		(F) rrent Year		
			(C) Amortization		(D) ADIT		per 31, 2021 BOY		rrent Year		ber 31, 2 EOY
51	Deficient / (Excess) Deferred Income Taxes Unprotected Non-Property	Notes	(C) Amortization Fixed Period		(D) ADIT		per 31, 2021 BOY		rrent Year		ber 31, 2 EOY
51 52	Deficient / (Excess) Deferred Income Taxes		(C) Amortization	Deficie	(D) ADIT		per 31, 2021 BOY		rrent Year		ber 31, 2 EOY
51 52 53	Unprotected Non-Property ADIT - 190	Notes (Note H)	(C) Amortization Fixed Period  4 Years	Deficie	(D) ADIT		per 31, 2021 BOY		rrent Year		ber 31, 2 EOY
51 52 53 54	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190  ADIT - 281	(Note H) (Note H)	(C) Amortization Fixed Period  4 Years 4 Years	Deficie	(D) ADIT		per 31, 2021 BOY		rrent Year		ber 31, 2 EOY
51 52 53 54 55	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282	(Note H) (Note H) (Note H) (Note H)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years	Deficie	(D) ADIT		per 31, 2021 BOY		rrent Year		ber 31, 2 EOY
51 52 53 54 55 56	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note H) (Note H) (Note H)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years	Deficie	(D) ADIT	\$	per 31, 2021 BOY	\$	rrent Year	\$	ber 31, 2 EOY
51 52 53 54 55 56 57	Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Unprotected Property	(Note H) (Note H) (Note H) (Note H)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years	Deficie \$	(D) ADIT	\$	per 31, 2021 BOY	\$ \$	rrent Year	\$	ber 31, 2 EOY
151 152 153 154 155 156 157 158 159	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190	(Note H) (Note H) (Note H) (Note H) (Note H)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years	Deficie	(D) ADIT nt / (Excess)	\$	per 31, 2021 BOY	\$	rrent Year	\$	ber 31, 2 EOY
51 52 53 54 55 56 57 58 59	Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Unprotected Property	(Note H) (Note H) (Note H) (Note H)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years	Deficie \$	(D) ADIT nt / (Excess)	\$	per 31, 2021 BOY	\$ \$	rrent Year	\$	aber 31, 2 EOY Balance
51 52 53 54 55 56 57 58 59 60	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281	(Note H)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years	Deficie \$	ADIT nt / (Excess)	\$	er 31, 2021 BOY Balance	\$ \$	rrent Year nortization	\$	ber 31, 2 EOY
51 52 53 54 55 56 57 58 59 60 61	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 190 ADIT - 281 ADIT - 282	(Note H)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years	Deficie \$	ADIT nt / (Excess)	\$	er 31, 2021 BOY Balance	\$ \$	rrent Year nortization	\$	aber 31, 2 EOY Balance
51 52 53 54 55 56 57 58 59 60 61 62	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 282 ADIT - 283	(Note H)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years	Deficie \$ \$ \$	ADIT nt / (Excess)	\$ \$	er 31, 2021 BOY Balance	\$ \$	rrent Year nordization	\$	aber 31, 2 EOY Balance
51 52 53 54 55 56 57 58	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT	(Note H)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years	Deficie \$ \$ \$	ADIT nt / (Excess)	\$ \$	er 31, 2021 BOY Balance	\$ \$	rrent Year nordization	\$	aber 31, 2 EOY Balance
51 52 53 54 55 56 57 58 59 60 61 62 63	Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 190 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT  Unprotected Property	(Note H)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 5 Years	Deficie \$ \$ \$	ADIT nt / (Excess)	\$	er 31, 2021 BOY Balance	\$ \$	rrent Year nordization	\$	aber 31, 2 EOY Balance
51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190 ADIT - 190 ADIT - 190 ADIT - 190 ADIT - 191 ADIT - 281 ADIT - 282 ADIT - 281 ADIT - 282	(Note H)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 5 Years NA NA NA NA	Deficie \$ \$ \$	ADIT nt / (Excess)	\$	er 31, 2021 BOY Balance	\$ \$	rrent Year nordization	\$	aber 31, 2 EOY Balance
51 52 53 54 55 56 57 58 59 60 61 62 63 64 65	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190 ADIT - 190 ADIT - 281	(Note H)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 7 Years NA	Deficie \$ \$ \$	ADIT nt / (Excess)	\$	er 31, 2021 BOY Balance	\$ \$	rrent Year nordization	\$	aber 31, 2 EOY Balance
51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190 ADIT - 190 ADIT - 190 ADIT - 190 ADIT - 191 ADIT - 281 ADIT - 282 ADIT - 281 ADIT - 282	(Note H)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 5 Years NA NA NA NA	Deficie \$ \$ \$	ADIT nt / (Excess)	\$	er 31, 2021 BOY Balance	\$ \$	rrent Year nordization	\$	aber 31, 2 EOY Balance

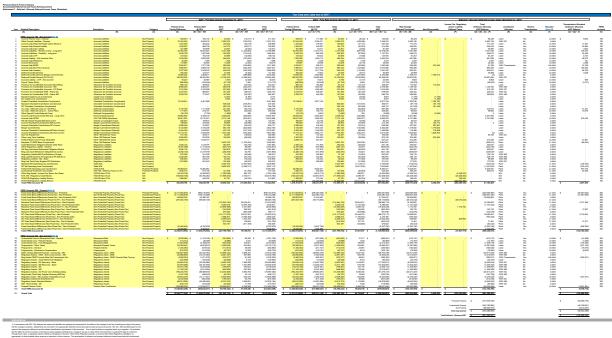
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
_ine	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	December 31, 2021 BOY Balance	Current Year Amortization	December 31, 202 EOY Balance
170	Unprotected Non-Property		•	Bollololit (Excoso)			
171	ADIT - 190	-		\$ (473,969)	\$ (88,869)	\$ 88,869	\$ -
172	ADIT - 281			· - '	-	-	-
173 174	ADIT - 282 ADIT - 283				-	-	-
175	Subtotal - Deficient / (Excess) ADIT			\$ (473,969)	\$ (88,869)	\$ 88,869	\$ -
				ψ (475,303)	φ (00,003)	\$ 00,009	Ψ
176	Unprotected Property	=					
177 178	ADIT - 190			\$ -	\$ -	\$ -	\$ -
179	ADIT - 281 ADIT - 282			(1,932,414)	(676,345)	386,483	(289,80
180	ADIT - 283			(1,502,414)	(070,040)	-	(200,0
181	Subtotal - Deficient / (Excess) ADIT			\$ (1,932,414)	\$ (676,345)	\$ 386,483	\$ (289,8
182	Protected Property						
183	ADIT - 190			\$ -	\$ -	\$ -	\$ -
184	ADIT - 281			-	-	-	-
185	ADIT - 282			-	-	-	-
186	ADIT - 283			-	-	-	-
187	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
188	Total - Deficient / (Excess) ADIT			\$ (2,406,383)	\$ (765,214)	\$ 475,352	\$ (289,86
		Total Sto	to Deficient / /Exec	s) Deferred Income Taxe			
		Total Sta	te Delicient / (Exces	s) Deletted income Taxe	<u>s</u>		
	(A)	(B)	(C)	(D)	(E) December 31, 2021	(F)	(G) December 31, 202
ine	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
189	ADIT - 190			\$ (473,969)	\$ (88,869)	\$ 88,869	\$ -
190	ADIT - 281			- i	- 1	-	-
191	ADIT - 282			(1,932,414)	(676,345)	386,483	(289,8
192	ADIT - 283			-	-	-	-
193	Total - Deficient / (Excess) ADIT			\$ (2,406,383)	\$ (765,214)	\$ 475,352	\$ (289,86
194	Tax Gross-Up Factor	ATT H-9A, Line 132b		1.38	1.38	1.38	1.3
195	Regulatory Asset / (Liability)			\$ (3,321,761)	\$ (1,056,298)	\$ 656,174	\$ (400,12
		State	Income Tax Regula	atory Asset / (Liability)			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	(2)	(0)	(0)	(5)	December 31, 2021	(1)	December 31, 202
Line	Regulatory Assets / (Liabilities)	Notes		ADIT	BOY	Current Year	EOY
196	Account 182.3 (Other Regulatory Assets)	-		Deficient / (Excess)	Balance -	Amortization -	Balance
197	Account 254 (Other Regulatory Liabilities)			(3,321,761)	(1,056,298)	656,174	(400,1
198	Total - Transmission Regulatory Asset / (Liability)			\$ (3,321,761)	\$ (1,056,298)	\$ 656,174	\$ (400,1
		Fadamlan	d Otata Jananaa Tarri	D	54. A		
				Regulatory Asset / (Liabil			
	Federal and	State Income Tax Regula	atory Asset / (Liabilit	y) related to Excess / Def	icient Deferred Income T	axes	
	(A)	(B)	(C)	(D)	(E) December 31, 2021	(F)	(G) December 31, 202
Line	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
199	Account 182.3 (Other Regulatory Assets)			\$ -	\$ -	\$ -	\$ -
200	Account 254 (Other Regulatory Liabilities)			(150,414,123)	(82,685,299)	15,266,095	(67,419,2
201	Total - Transmission Regulatory Asset / (Liability)			\$ (150,414,123)	\$ (82,685,299)	\$ 15,266,095	\$ (67,419,2

### Instructions

- 1. For transmission allocated deficient / (excess) deferred income taxes related to rate changes occurring after September 30, 2018, insert new amortization table that delineate the deficient and excess deferred taxes by protected property, unprotected property, and unprotected non-property by ADIT category.
- 2. Set the amortization period for unprotected property to 5 years and unprotected non-property to 4 years. The amortization of deficient and (excess) ADIT designated as protected will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements.
- 3. Update applicable formulas in the "Total Federal Deficient / (Excess) Deferred Income Taxes" and "Total State Deficient / (Excess) Deferred Income Taxes" sections to ensure appropriate inclusion of deficient / (excess) ADIT deferred income taxes related to rate changes occurring after September 30, 2018.
- 4. Insert note explaining the event giving rise to the deficient / (excess) ADIT including the start and end date for the amortization. The amortization ceases after the related regulatory asset / liability is drawn down to zero.

### Notes

- A Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments, tax return amendments, or new IRS guidance. The amortization of protected property related deficient and (excess) ADIT will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements and may vary by year depending on where each underlying asset resides in its individual life cycle. The unprotected property related deficient and (excess) ADIT will be fully amortized by December 31, 2022. The unprotected onn-property related excess and deficient ADIT will be fully amortized by December 31, 2021. Note The amortization formula in Column F will change based on where Pepco resides in the amortization or cycle. The current vear amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- B The remaining unamortized excess and deficient ADIT related to the Tax Reform Act of 1986 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 et al. The current vear amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- The remaining unamortized deficient and (excess) ADIT related to the Maryland 2018 "Apportionment Weighting Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed frequired by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts
- D The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2018 "Apportionment Weighting Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be reproduced by audit adjustments or tax return amendments. The unprotected deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) ADIT including related amortization is reported net of federal taxes. Note The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in EFIRC Accounts 410.1 and 411.1.
- The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2017 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and (access) ADIT will be fully amortized by September 30, 2023. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1
- F The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2016 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. Note The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2015 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- H The remaining unamortized deficient and (excess) ADIT related to the Maryland 2007 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT including related amortization is reported net of federal taxes. Note The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.



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### **Potomac Electric Power Company**

### Attachment 2 - Taxes Other Than Income Worksheet

Page 263

Allocated

r Taxes		Page 263 Col (i)	Allocator	Allocated Amount
Plant Rela	ated	G	ross Plant Alloca	tor
1a Othe 2 Capit 3 Gross 4 PURT	smission Personal Property Tax (directly assigned to Transmission) rr Personal Property Tax (excluded) tal Stock Tax s Premium (insurance) Tax IA License	12,766,000 45,367,732		\$ 12,766,000 \$ - \$ - \$ - \$ - \$ - \$ -
Total Plan	nt Related	58,133,732	2	12,766,000
Labor Rela	ated	Wag	ges & Salary Alloc	cator
6 Fede	eral FICA & Unemployment & state unemployment	6,567,373	3	
Total Labo	or Related	6,567,373	3 12.2117%	801,989
Other Incl	luded	G	ross Plant Alloca	tor
7 Misco	ellaneous	27,786	j	
Total Othe	er Included	27,786	17.8263%	4,953
Total Inclu	uded			13,572,942
Curr	rently Excluded			
8 MD F	Franchise Tax	23,849,763	3	
	Environmental Surcharge	1,806,693		
	Jniversal Surcharge	6,905,037		
	Montgomery County Fuel	125,028,815		
	PSC Assessment	2,577,288		
13 MD S	Sales & Use Tax	(5,318)		
14 MD F	Real Property Taxes	618,893		
	Diesel Fuel	103,773		
16 DC F	PSC Assessment	12,651,239	9	
17 DC D	Delivery Tax	75,560,324	l .	
18 DC F	Real Property Tax	5,030,120	)	
19 DC E	Business Improvement Tax	147,641	L	
20 DC E	Ballpark	16,500	)	
	Right-of-Way	22,745,824		
22 DC F	DETE OFFE I FATE FI-	20 664 003	)	

### Criteria for Allocation:

27 Difference

22 DC RETF, SETF and EATF Funds

24.1 Exclude State Dist RA amort in line 6

25 Total "Other" Taxes (included on p. 263)

26 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)

24 Misc. Other-Sales and Use DC

23 VA Property Taxes

- A 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 will not be included
- B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salar Allocator. If the taxes are 100% recovered at retail they will not be included

29,664,903

372,092,282

372,092,282

521,450

133,332

7,114

(0)

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

## Allocation of Property taxes to Transmission Function Year Ended December 31, 2021

## Assessable Plant

Transmission Distribution General Total T,D&GenI	\$ \$ \$	1,146,051,454 3,952,293,240 271,539,493 5,369,884,187
Plant ratios by Jurisdiction Transmission Ratio Distribution ratio General Ratio	·	0.2134220058 0.7360108901 0.0505671041 1.00000000000
Property Taxes	\$	58,133,732
Transmission Property Tax Distribution Property tax General Property Tax Total check	\$ \$ \$	12,407,018 42,787,060 2,939,654 58,133,732
General Property Tax Trans Labor Ratio Trans General	\$	2,939,654 12.212% 358,982

Total Transmission Property Taxes	
Transmission	\$ 12,407,018
General	\$ 358,982
Total Transmission Property Taxes	\$ 12,766,000

### Potomac Electric Power Company

### Attachment 3 - Revenue Credit Workpaper

		Total Amount		Allocation Factor	Allocation %		tal Amount ided In Rates
Account 454 - Rent from Electric Property  1 Rent from Electric Property - Transmission Related (Note 3)		S	11 432 761	Transmission	100%	s	11.432.761
2 Total Rent Revenues	(Sum Lines 1)	•	11,402,701			\$	11,432,761
Account 456 - Other Electric Revenues (Note 1)							
3 Schedule 1A		\$	555,670	Transmission	100%	\$	555,670
4 Net revenues associated with Network Integration Transmission Service (NITS) for which load is not included in the divisor (difference between NITS credits from PJM and PJM NI							
charges paid by Transmission Owner) (Note 4)				Transmission	100%		-
5 Point to Point Service revenues for which the load is not included in the divisor received	by Transmission Owner (Note 4)	\$	1,786,186	Transmission	100%		1,786,186
6 PJM Transitional Revenue Neutrality (Note 1)				Transmission	100%		-
7 PJM Transitional Market Expansion (Note 1)				Transmission	100%		-
8 Professional Services (Note 3)				Transmission	100%		-
9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)				Transmission	100%		-
10 Rent or Attachment Fees associated with Transmission Facilities (Note 3)				Transmission	100%	\$	-
11 Affiliate Credits		\$	3,827,791	Wages and Salaries	12.21%	\$	467,439
11a Miscellaneous Credits (Attachment 5)				Various		\$	-
12 Gross Revenue Credits	(Sum Lines 2-11)	\$	17,602,407			\$	14,242,055
13 Less line 18g		\$	(7,565,272)	Transmission	100%	\$	(7,565,272)
14 Total Revenue Credits						\$	6,676,783

### Revenue Adjustment to determine Revenue Credit

The continuer average 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 fattherment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 173 of Appendix A.

16 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.

Takes, the associated inventions are in its allocation in the fullar.

The St. Remaining treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for selecommunications; (2) transmission lower licenses for wireless antennas; (3) right-of-way properly leases for faming, grazing or nurseries; (4) licenses of intellectual property (including a portable of degenification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, asight-vining, transformer oil stengin, and crost related treating to other utilities and large customers (collectively, products). Company will retain 50% of net order to use lines 18a-1. 18g, the utility matt tack in separate subscoorcins the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).

	taxes)			
18a	Revenues included in lines 1-11 which are subject to 50/50 sharing.		\$	11,432,761
18b	Costs associated with revenues in line 18a	Attachment 5 - Cost Support	s	3,150,526
18c	Net Revenues (18a - 18b)			8,282,235
18d	50% Share of Net Revenues (18c / 2)			4,141,117
18e	Costs associated with revenues in line 17a 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			-
18f	Net Revenue Credit (18d + 18e)			4.141.117
18g	Line 18f less line 18a			(7,291,643)
19	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 is explained in the Cost Support, for example revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule			
	12.			96,657,470
20	Amount offset in line 4 above			160,522,709
21	Total Account 454 456 and 456 1			274 782 586

94,635,324

8,433,099

### Potomac Electric Power Company

## Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes

A B

138

Total Income Taxes

Basis Point increase in ROE and Income Taxes (Line 127 + Line 138)

100 Basis Point increase in ROE 1.00%

(Line 135 + 136g +137)

59	Deta Desa		(1: 20 : 50)	4 000 005 :::
	Rate Base		(Line 39 + 58)	1,063,305,40
	Long Term Interest			
100	Long Term Interest		p117.62c through 67c	155,429,30
101 102	Less LTD Interest on Securitization B(Note P)  Long Term Interest		Attachment 8 "(Line 100 - line 101)"	155,429,30
103	Preferred Dividends	enter positive	p118.29c	
	Common Stock		F	
104	Proprietary Capital		p112.16c	3,388,628,49
105	Less Preferred Stock	enter negative	(Line 114)	0,000,020,10
106	Less Account 216.1	enter negative	p112.12c	-1,646,36
107	Common Stock		(Sum Lines 104 to 106)	3,386,982,13
	Capitalization			
108	Long Term Debt		p112.17c through 21c	3,338,890,6
109	Less Loss on Reacquired Debt	enter negative	p111.81c	-9,275,45
10	Plus Gain on Reacquired Debt	enter positive	p113.61c	
11	Less ADIT associated with Gain or Loss	enter negative	Attachment 1B - ADIT EOY, Line 7	2,102,9
112	Less LTD on Securitization Bonds	enter negative	Attachment 8	
113	Total Long Term Debt		(Sum Lines 108 to 112)	3,331,718,10
114	Preferred Stock		p112.3c	
115	Common Stock		(Line 107)	3,386,982,13
116	Total Capitalization		(Sum Lines 113 to 115)	6,718,700,23
17	Debt %	Total Long Term Debt	(Line 108 / (108+114+115))	49.6
118	Preferred %	Preferred Stock	(Line 114 / (108+114+115))	0.0
19	Common %	Common Stock	(Line 115 / (108+114+115))	50.4
20	Debt Cost	Total Long Term Debt	(Line 102 / 113)	0.046
21	Preferred Cost	Preferred Stock	(Line 103 / 114)	0.00
22	Common Cost (Note J from Appendix A)	Common Stock	Appendix A % plus 100 Basis Pts	0.115
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * 120)	0.023
124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * 121)	0.000
125	Weighted Cost of Common	Common Stock	(Line 119 * 122)	0.057
126	Total Return ( R )		(Sum Lines 123 to 125)	0.081
127	Investment Return = Rate Base * Rate of Return		(Line 59 * 126)	86,202,22
mpos	te Income Taxes			
	Income Tax Rates			
128	FIT=Federal Income Tax Rate	(Note I from ATT H-9A)		21 00
	FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite	(Note I from ATT H-9A)		
129	SIT=State Income Tax Rate or Composite	(Note I from ATT H-9A) (Note I from ATT H-9A)	Per State Tax Code	8.30
128 129 130 131	SIT=State Income Tax Rate or Composite p = percent of federal income tax deductible for state purposes	(Note I from ATT H-9A)	Per State Tax Code	8.30 0.00
129 130 131	SIT=State Income Tax Rate or Composite p = percent of federal income tax deductible for state purposes T T=1 - [[(1 - SIT)* (1 - FIT)] / (1 - SIT * FIT)	(Note I from ATT H-9A)	Per State Tax Code	8.30 0.00 27.56
129 130 131 32a	SIT=State Income Tax Rate or Composite p = percent of federal income tax deductible for state purposes	(Note I from ATT H-9A)	Per State Tax Code	21.00 8.30 0.00 27.56 38.04 1.380
129 130 131 32a	SIT=State Income Tax Rate or Composite p = percent of federal income tax deductible for state purposes T T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT T / (1-T))	(Note I from ATT H-9A)	Per State Tax Code	8.30 0.00 27.56 38.04
129 130 131 32a 32b	SIT=State Income Tax Rate or Composite p = percent of federal income tax deductible for state purposes T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT T/ (1-T) Tax Gross-Up Factor 1*1/(1-T)	(Note I from ATT H-9A) * p)} =	Per State Tax Code  Attachment 1A - ADIT	8.30 0.00 27.56 38.04 1.380
129 130 131 32a 32b	SIT=State Income Tax Rate or Composite p = percent of federal income tax deductible for state purposes T T/(1-T) Tax Gross-Up Factor 1*1/(1-T) ITC Adjustment	(Note I from ATT H-9A) * p)} =  (Note U from ATT H-9A)		8.30 0.00 27.56 38.04 1.380
129 130	SIT=State Income Tax Rate or Composite p = percent of federal income tax deductible for state purposes T T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT) T/ (1-T) Tax Gross-Up Factor 1*1/(1-T)  ITC Adjustment Investment Tax Credit Amortization	(Note I from ATT H-9A) * p)} =  (Note U from ATT H-9A)	Attachment 1A - ADIT	8.30 0.00 27.56 38.04
129 130 131 32a 32b 133 134 136	SIT=State Income Tax Rate or Composite p = percent of federal income tax deductible for state purposes T	(Note I from ATT H-9A)  * p)} =  (Note U from ATT H-9A) enter negative  (Note I from Appendix A)	Attachment 1A - ADIT (Line 132b) (Line 133 * 134)	8.30 0.00 27.56 38.04 1.380 -22,4: 1.380 -30,9
29 30 31 32a 32b 33 34 36	SIT=State Income Tax Rate or Composite p = percent of federal income tax deductible for state purposes T T=1 - {[(1 - SIT)*(1 - FIT)] / (1 - SIT*FIT)] Tax Gross-Up Factor 1*1/(1-T)  ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmission  Other Income Tax Adjustment Tax Adjustment Tax Cequity Component of Transmission Depreciation Expenses	(Note I from ATT H-9A)  * p)} =  (Note U from ATT H-9A) enter negative  (Note I from Appendix A)  (Note T from ATT H-9A)	Attachment 1A - ADIT (Line 132b) (Line 133 * 134)  Attachment 5, Line 136a	8.3C 0.00 27.56 38.04 1.38C -22,4 1.38C -30,9
29 30 31 32a 32b 33 34 36 36a 36a	SIT=State Income Tax Rate or Composite p = percent of federal income tax deductible for state purposes T	(Note I from ATT H-9A)  * p)} =  (Note U from ATT H-9A) enter negative  (Note I from Appendix A)  (Note T from ATT H-9A) tt (Note T from ATT H-9A)	Attachment 1A - ADIT (Line 132b) (Line 133 * 134)  Attachment 5, Line 136a Attachment 5, Line 136b	8.3( 0.00 27.5( 38.04 1.380 -22,4 1.380 -30,9
129 130 131 32a 32b 133 134 136 36a 36b 36c	SIT=State Income Tax Rate or Composite p = percent of federal income tax deductible for state purposes T T=1 - {[(1 - SIT)*(1 - FIT)] / (1 - SIT*FIT) Tax Gross-Up Factor 1*1/(1-T)  ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmission  Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Componen Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Componen	(Note I from ATT H-9A)  * p)} =  (Note U from ATT H-9A) enter negative  (Note I from Appendix A)  (Note T from ATT H-9A) it (Note T from ATT H-9A) (Note T from ATT H-9A)	Attachment 1A - ADIT (Line 132b) (Line 133 * 134)  Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c	8.33 0.00 27.55 38.0- 1.380 -22,4 1.380 -30,9
129 130 131 32a 32b 133 134 136 36a 36b 36c 36d	SIT=State Income Tax Rate or Composite p = percent of federal income tax deductible for state purposes T	(Note I from ATT H-9A)  * p)} =  (Note U from ATT H-9A) enter negative  (Note I from Appendix A)  (Note T from ATT H-9A) tt (Note T from ATT H-9A)	Attachment 1A - ADIT (Line 132b) (Line 133 * 134)  Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d	8.3( 0.00 27.55 38.04 1.380 -22,4 1.386 -30.9 222,0 -10,583.8 -475,3
129 130 131 132a 32b 133 134 136 36a 36b 36c 36d 36e	SIT=State Income Tax Rate or Composite p = percent of federal income tax deductible for state purposes T	(Note I from ATT H-9A)  * p)} =  (Note U from ATT H-9A) enter negative  (Note I from Appendix A)  (Note T from ATT H-9A) it (Note T from ATT H-9A) (Note T from ATT H-9A)	Attachment 1A - ADIT (Line 132b) (Line 133 * 134)  Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136c (Line 136a + 136b + 136c + 136d)	8.30 0.00 27.56 38.04 1.380 -22,4 1.380 -30,9 222,0 -10,583,8i -475,3:
129 130 131 32a 32b 133 134 136 36a 36b 36c 36d 36c	SIT=State Income Tax Rate or Composite p = percent of federal income tax deductible for state purposes T T=1 - {[(1 - SIT)*(1 - FIT)] / (1 - SIT*FIT)] Tax Gross-Up Factor 1*1/(1-T)  ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmission  Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Componen Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component Amortization of Other Flow-Through Items - Transmission Component Other Income Tax Adjustments - Expense / (Benefit) Tax Gross-Up Factor	(Note I from ATT H-9A)  * p)} =  (Note U from ATT H-9A) enter negative  (Note I from Appendix A)  (Note T from ATT H-9A) it (Note T from ATT H-9A) (Note T from ATT H-9A)	Attachment 1A - ADIT (Line 132b) (Line 133 * 134)  Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d (Line 136a + 136b + 136c + 136d) (Line 136a)	8.30 0.00 27.56 38.04 1.380 -22,4 1.380 -30,9; 222,0; -10,583,8; -475,3; 1.380
29 30 31 32a 32b 33 34 36 36a 36b 36c 36d 36e 36f	SIT=State Income Tax Rate or Composite p = percent of federal income tax deductible for state purposes T	(Note I from ATT H-9A)  * p)} =  (Note U from ATT H-9A) enter negative  (Note I from Appendix A)  (Note T from ATT H-9A) it (Note T from ATT H-9A) (Note T from ATT H-9A)	Attachment 1A - ADIT (Line 132b) (Line 133 * 134)  Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136c (Line 136a + 136b + 136c + 136d)	8.30 0.00 27.56 38.04 1.380
129 130 131 132a 32b 133 134 136 36a 36b 36c 36d 36e	SIT=State Income Tax Rate or Composite p = percent of federal income tax deductible for state purposes T T=1 - {[(1 - SIT)*(1 - FIT)] / (1 - SIT*FIT)] Tax Gross-Up Factor 1*1/(1-T)  ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmission  Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Componen Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component Amortization of Other Flow-Through Items - Transmission Component Other Income Tax Adjustments - Expense / (Benefit) Tax Gross-Up Factor	(Note I from ATT H-9A)  * p)} =  (Note U from ATT H-9A) enter negative  (Note I from Appendix A)  (Note T from ATT H-9A) t (Note T from ATT H-9A) (Note T from ATT H-9A) (Note T from ATT H-9A)	Attachment 1A - ADIT (Line 132b) (Line 133 * 134)  Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d (Line 136a + 136b + 136c + 136d) (Line 136a)	8.30 0.00 27.56 38.04 1.380 -22,4 1.380 -30,9 222,0 -10,583,8 -475,3:

## Potomac Electric Power Company Attachment 5 - Cost Support Attachment A Lins 8s, Descripti Past Allocation Factors Accumulated integrable Amortization Accumulated Common Past Description - Electric Accumulated Common Past Description - Electric Past in Service Past in Service (Electric Only) Accumulated Defensed Income Taxas Accumulated Defensed Income Taxas Accumulated Investment Tax Credit Account No. 255 | Note A| p200.21c | See Attachment 9; column 1 | | Note A| p305 | See Attachment 9; column 1 | | Note A| p305 | See Attachment 9; column 1 | | Note A & E| p305 | See Attachment 9; column 0 | | Note A & E| p305 | See Attachment 9; column d| | Note A & E| p306 h (See Attachment 18) | | Note A| p227 Sc & 16.c (See Attachment 9; col Plant Held for Future Use (Including Land) Directly Assigned A&G 11,362,463,516 0 0 1,663,463,154 0 0 0 0 0 See Farm 1 cation and Out Reach Cost Support Attachment A Line #s, D Directly Assigned A&G General Advertising Exp Account 930.1 Or Enter 1 Current and Long-Term Portions recorded in I have not yet been transferred to trusts, excre-Almoston [Pleaf Afficiality] 7 17 4205 Bodly Spiles Prief Tolking Bodly Spiles Prief Tolking Bodly Spiles Lake Maded Bodly Spiles Lake Maded Clim All Wilsons Comp Tolkine Comp - Implement PARE TOLKING TO THE PRIEF BODL STATE TO THE PRIEF (1,78,217) (238,732) 711,812 23,88,814 (2,332,786) (2,332,786) (1,382,347) (1,034,132) (2,708,814) (2,130,742) (322,836) (322,836) (322,847) (300,900) (344,847) (300,900) (344,847) (20,111) (28,780) 10,412 822,386 (4,00,873) (207,686) (209,587) (100,823) (1,00,182) (80,387) (80,287) (81,292) (7,208) (12,323) (12,323) (12,323) (12,323) (12,323) (12,323) (12,323) (12,323) (1,023,78 (230,08 889,323 4,804,081 (2,843,784 (2,843,784 (1,587,847 (4,038,622 (9,780,346, (8,038,622 (9,780,346, (8,038,622 (9,780,346, (8,038,622 (9,780,446) (8,038,622 (9,038,622 (9,038,622) (10,038,622 (10,038,622 (10,038,622) (10,038,622 (10,038,622) (10,038,622 (10,038,622) (10,038,622 (10,038,622) (10,038,622 (10,038,622) (10,038,622 (10,038,622) (10,038,622 (10,038,622) (10,038,622 (10,038,622) (10,038,622 (10,038,622) (10,038,622 (10,038,622) (10,038,622 (10,038,622) (10,038,622 (10,038,622) (10,038,622 (10,038,622) (10,038,622 (1 (1,741,740) (221,947) (201,947) (2,800,887) (2,800,887) (2,800,817) (1,729,880) (1,729,880) (1,729,880) (102,24,870) (802,927) (802,927) (802,927) (802,927) (802,927) (802,927) (802,927) (802,927) (802,927) (802,927) (802,927) (1,817,300) (230,687) 786,000 4,279,288 (21,131,680) (2,723,681) (2,862,680) (8,867,000) (8,687,000) (10,682,877) (8,687,000) (10,682,877) (8,687,780) (92,638,877) (93,438) (100,638,780) (103,780) (103,780) (103,780) (103,780) (1,789,631) (238,722) (21,628,372) (21,628,372) (2,606,281) (1,686,241) (1,686,241) (1,787,648) (1,787 (1,723,131) (238,732) (318,732) (31,678,863) (7,688,261) (1,688,261) (1,688,261) (1,688,261) (8,103,661) (8,103,661) (9,103,661) (9,103,661) (7,7,744) (100,661) (7,7,744) (100,661) (1,681) ( (238,732) 714,362 23,739,368 (28,980,362) (2,918,801) (1,688,362) (11,688,330) (11,688,330) (9,911,682) (92,762) (92,762) (92,762) (92,762) (93,000) (94,000) (94,000) (94,000) 88,863 (34,777,614) (3,673,681) (2,873,681) (1,084,138) (14,718,981) (7,606,380) (8,272,798) (82,927) (16,943,303) (20,634) (10,716) (601,302) (11,716) Allocator Allocation Factor 12.21% Wages & Salary 100% 100% Transmission 17.83% Gross Plant

Outstanding Network Credits Cost Support  Attachment A Line #s, Descrip	tions, Notes, Form	1 Page #s and	Instructions	Cultivating Select Codes				Description	of the Credits			
Network Credits 55 Outstanding Network Credits		(Note N)	From PulM	Enter S g				General Descri	plion of the Credits			
56 Less Accumulated Depreciation Associated with Fac	sities with Outstanding I	Net (Note N)	From PJM									
								more lines if necessary				
Extraordinary Property Loss Attachment A Line #s, Descrip 61 Less extraordinary property loss 62 Plus amortized extraordinary property loss	tions, Notes, Form	1 Page #s and	Instructions Attachment 5 Attachment 5	Attout Number	of years. America	udon w/ada	end .					
62 Plus amortized extraordinary property loss Interest on Outstanding Network Credits Cost	Support		Atadment 5		- 11		-					
Attachment A Line #s, Descrip Revenue Credits & Interest on Network Credits 55 Interest on Network Credits	tions, Notes, Form	1 Page #s and	Instructions PJM Data	Credity 0				Description of the	Interest on the Credits			
				Enter 1								
cility Credits under Section 30.9 of the PJM Attachment A Line #s, Descrip		Credits to \	/ineland per settlement in ER05	-515 Amount				Description & P	M Documentation			
Net Revenue Requirement  Facility Credits under Section 20.9 of the PJM QATT as	nd Facility Credits to Vin	eland per settlem	eet in ER05-515									
M Load Cost Support												
Attachment A Line #s, Descrip Network Zonal Service Rate 3 1 CP Peak	tions, Notes, Form	1 Page #s and (Note L)	PJM Data	1 CF P44A				Description & P	M Decementation			
atements BG/BH (Present and Proposed Rev Customer Papos zone	venues) Billing Determina	nts Current Rate	Proposed Rate	Current Revenue	16	Proposed Reve	nues I	Change in Revenu				
Total												
bandoned Transmission Plant		1 Ban 40 au	Desteutions	1								
ATRICHMENT A LINE #9, DESCRIP Beginning Educas of Dissonitization Funds Samble Renations in Americation Furial Samble New York in the American Americanism in Rule Treat	Per PERIC Chair Per PERIC Chair All	816,673 616,275	Line Mia									
End of Year Sidance in Unamoritized Transmission Flant	C'D ABF	123,294 245,748 227,430	Live Mile									
APP Abandonment recovery pursuant to ER*  Attachment A Line #s, Descrip	tions, Notes, Form	1 Page #s and	Instructions Total									
2010-16 rate period 2010-16 rate period 2010-16 rate period Total	1 1,700 1 14,663 1 13,700 1 13,700 1 14,600	89 1 12728,612 88 96,06275 00 96,064813 88 1 66,076,00	22,476,681 31,166,608 5 26,833,334 80,830,000									
andywine Fly Ash Landfill Environmental Ex Attachment A Line #s, Descrip	ipenses itions, Notes Form	1 Pape #s ar-	I Instructions									
Attachment & Line Ps., Descript  Attachment 6 - Eximula and Reconcilation Thritished - Positivite 1	s part	Proposition of the later	a regalive adjustment to its hancomission recence no	parenters in the 2019 Annual Upol	lide in the amount	*D#7.09.00	e 2 - \$2 617 672 et	Brandyaine By ash land	El endomental espena	s redailed in Pepar's 2010	Annual Update (2013 Bro	andpaine Fly Ash
		Expenses') Pay Payor may industrial Ratio Instantonia	on shall not include the 2013 Examination Pty Ash Exp le such cooks in a Silver Annual Update to the extent on Protocols, as Tough The cooks had been included	mans to a Subare Roomad Update and expenses have not been one to the 2014 Annual Update. Any	while recovery of a sowered soluble of the automobile in Presi	auth expenses is been the PAN Tariff, subject to the 2013 Manufo	g pursued from a pa I to SMECO's right to wine Fix Ash Essenti	ely auticide of the POM T is challenge much techni- nes shall not be included	arth, but once Pepos is no on at that time on any gro to any Pepos Remail Un-	langer pursuing recovery o unds permitted pursuant to take	if each expenses subsite of Alandonesi H.B. Industry I	Che Full Tell. De Formula
nt Related Exclusions - Cost Support				Perm 1 Amounts Contac	Classes Inches	on Fact						
Electric Plant in Service Accumulated Depreciation (Total Electric Plant)			p207.104g p219.29c	10,801,973,868 180 3,823,143,187	10,834,065 10 3	(418,139,780 Tuve (423,143,187	minion Capital Lear	ee \$76,000,000, Challes	tion Capital Leave \$74,00	0,000, and Denetid capital nase amorbidition E75,000	Index \$31,634,065	
Accumulated Intangible Americation Transmission Plant in Service General & Intangible Accumulated General Depreciation			p200.21c p207.58.g p205.5.g & p207.99.g p219.28c	226.073.009 150	9,681,797 9,000,000 11,834,088	53,638,282 Insee (823,193,166 Trans (823,193,166 Trans (833,826,662 Cress	amortization \$6,001, mission Capital Lean rid capital leane \$31,	se ETE, 000,000, Diskilou se amortisation ETE, 000, 749 se installed Aust 250 ETE ESE, 065	,	178,000		
Accumulated General Degreciation  pense Related Exclusions - Cost Support			pr19.28c	143,486,024		149,499,004						)
Attachment A Line #s. Descrip	tions, Notes. Form	1 Page #s are	Instructions	Total Parm I Ameur) - Sh	er Cools Ser-	Stat Disk willon Cooks - August	Approved Durington Reg con	es in 923 rent rate Chambe year Commerc	Chamber of Commerce (923) (933.2)	Ellenia Gross Legislative Taxes Costs (b)	Receipt Onces Receipt Selved Taxon Refund (CX) (Taxon)	
Total AMG Transmission OMM			Total: p.323.197.b	198,381,174 36,887,198	23,482	1,019,842	1,004,043	4,078	2,212 41,289	1,000 (	296,623) 2,071,216	
ransmission O&M			g021.112.b	36,807,100								
preciation & Amortization - Cost Support Attachment A L	ine #s, Description	s and Notes		Amounts Storye	er Coats B	n Marger Totaled						
Transmission Depreciation Expense General Depreciation Intengible Amonitzation Common Depreciation - Electric Only			p336.75&c p336.10b&c p336.1d&e	39,041,909 14,984,107 39,348,909		39,041,909 16,984,107 39,348,909						
Common Depreciation - Electric Only Common Amortization - Electric Only					- :	- 1						
IOP Expense in FERC 926	diam Con	180	I hesterotions	Total Add Asse	and title . Pl	INC 101 P	ENC 108					
	tions, Notes, Form	1 Page #s and	Instructions	Porm 1 Amount Porm 1	Amount corre	nt rate year — pris	The A	scharcely determined as inty driven by OPEE ass	Explanation of mount of OPEE expense is sumption and plan shange	thange to PECP to PERC PERC 506 decrease from create to 2021, Purifier, St of other of economists.	Be piter year; The decrea ere was an increase in ass lips.	see in OPER cod of returns of
Attachment A Line #s, Descrip			Total 9-323.187 is Account 906: 9-323.187 is and c	198,381,174 5	6,683,668	(290,323)	662,083					
Attachment A Line Ps, Descrip												
Attachment 3 - Revenue Credit Workpaper	ring (Attachment 2 - line t Pedesti bisines Tax Na semue subject to 5030 shie	\$ 2,150,526 7a \$ 11,422,761 or 21,001 ng 2,400,880		1								
Buildeness   2 - Received Credit Workspaces   To Costs assessed with measures has 1/4   Processor Subject to 1000 to	965	72) \$ 11,422,78° de 21,00° de 21,00° de 21,00° de 21,00° de 22,160° de 22,160		1 1 1								
Rechment 3 - Revenue Credit Workpaper  Con assumed the mean is for 17 plant to sell for the control of the cont	965	72) \$ 11,422,78° de 21,00° de 21,00° de 21,00° de 21,00° de 22,160° de 22,160		] ] ]	unission							
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Section 1 - Section 2 - Sectio	1985 1922 1-g for end of year, records	72 \$ 11,432,78* for 21,000 for 2,400,86* for 62,000 for 62,400,86* for 62,000 for 62,400,86* for 62,400 for 62	Instruction References Into 1, 2 bislow	Topon Sport Sport S	unissice ecisione ecisione e05,641	Tas Attaches	Rate from at N/As, Line 12:	1 Anountie = \$ 2 2 (6.5 (6.5 (6.5 (6.5 (6.5 (6.5 (6.5 (6.5				
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Commence 1 - Description of Control State of Sta	252 Eg for end of year, records hasion Depreciation Expen- hasion Component Transmission Component Compone	The state of the s	Interdiction References  Into 1,2 house Into 4 design Into 4 design Into 6 design Into	i.	umissice eclarion eclarion 805,641	Yas Atlachen	Rate from of MA, Line 127	* \$ 2				
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The second as the second and the sec	Title general season between the	The state of capitals in the control of capitals in the capital in	Internation Advanced  Inter 1, 2, 2 min  10	i.	nonnean scriptio	Attached X	Rate from or a feet Lise ST	* \$ 2				
Commence 1 - Research Control Manches (1997) and the commence of the commence	Side 2 S2  32  34 to end of year, recorded to grow, recorded to grow grow grows grows and grow grow grow grows grows companying the grows grow grow grows grows companying the grows grow grow grows grows grow grows grows grow grows grow grows grow grows grows grows grow grows grows grows grows grow grows grows grows grows grows grow grows	The state of application of the state of application of a state of application of application of a state of application of	Internation Authorises  Int. 1, 2, 2 Sales  Int. 1, 2 Sales  Int. 1, 2 Sales  Int. 1 S	Tomas Park, From	mentana Kanada Kanada Kanada Kanada	Ta Minamenta X	State from an exist Liber City	* \$ 2				
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Section 1.9 - Fernance on security of the control o	The second secon		The state of the s	Section 19 (1997) (1997	A CAMPAGE AND A	Annual X	Rate how, to	* \$ 2				
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Section 11 - Ferrance of Control Production 10 control	The second of th		The state of the s	The second secon	A Annual Maria Mar	A STATE OF THE STA	Rear house	* \$ 2				
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	Prepayments		F106		p.110-111, LBP
=	Electric Plant in Service Assumpted Intendite Americation	8 - Coal Support 1 8 - Coal Support 1	F240	9207 104g 920 21s	9204-207-104g 6200-201-214
60	Comendation Plant In Service	8 - Coal Support 1	F263	poerang	1000 007 Mg 1000 007 Mg & 1000
	Denesia & Intergible		F266		207.88.g Telel p.320
62	Transplanter (1894)	8 - Coal Support 1 8 - Coal Support 1	F201	Total p.323.1971a si21.112a	323.187.b p320.323.112.b
	Taranta Casa	a - Cata support 1	Palla		
					323 187 b Assount 926 a 320
66	New AND	B - Cost Support 1	F269		
					200-207 A7 g
				207.88 g minus 207.87 g. Projected monthly	amounts expected to be included in 200-
				balances that are the amounts expedied to be	207 Alfia for end of
	Dispersion/DisperFlat In Sentoni	2 - Sale Sase	rm.	Included in 207.85 g for end of year and records for other months (Mote I)	year and records for other months (Note II)
	hanenbelon(Greek Plant In Sensor)	0 - Male State	C10	other months. (Note 1)	
				227 Mar minus 207 Mar for end of year records for	200-207 NEg for end
	Denesia & Manufate Dross Plant In Sensori	2 - Nate Sans	D10	other months.	
67	Interestine (Accomplated Americanism)	2 - Nate Sans	130	200,27s for end of year, records for other months	year, records for other months
					Promoted monthly
					between that are the
					amounts expedied to be included in 200
				p207.100.g. Projected monthly balances that are the	207.104.g for end of
_	Did Flet is ServiceStone Flet in Service	SA - Gross Plant & AMO		amounts expedied to be included in 2011 100.g for end of year and records for other months.	year and records for
-	TOTAL PART IN ARTHUR CONTRACTOR ARTHUR	SK. GUSEPHER PRO	CIU	WHEN I PARK AND PRODUCE OF COMM PRODUCE.	
					Projected monthly balances that are the
					amounts expedied to
				227.05 a. Promobel more by believes that are the	be included in 207.88 a for end of
				amounts expected to be included in 207 Mbg for end	year and records for
69	Diamentosion/Gross Plant In Sentor)	SA - Gross Plant & ARCO	D10	of year and records for other months (Note 1)	ather words (falls 1) 200-207 Mile site
					205 by for end of
_	Denesia & Manufactions Plant In Service	SA - Gross Plant & AMIC		207.05 g plus 205.5 g. for end of year, records for other months.	year, records for other months
	communication of the second	SK. GUSEPARE NO.		DOM FEMALE	207.75.6 * 200
					207.83 6 + 200
					207.86.g. Projected morPhy balances Put
					are the amounts
					expected to be included in 200
					207.87 g = 200
				20187 g + 20115 g + 20183 g + 20188 g Pombel monthly believes that are the amounts	207.76 g + 200- 207.83 g + 200-
					r year and records for
71	Total Plant in Service/Asset Retirement Obligations)	SA - Gross Plant & APIO	G13	other months	
					Projected monthly balances that are the
					amounts expedied to
				227.57 a. Protected months balances that are the	be included in 200- 207.87 a for end of
				207.07 g. Proposted monthly balances that are the amounts expedied to be included in 207.07 a for end	207.67 g for end of year and records for
72	Transmission/Asset Retirement Chilgations)	SA - Greek Plant & ARC	H10	of year and records for other months.	ather months 200 207 MLs. for end
					of year, records for
73	Deneral & Inlangible (Novel Refinement Obligations)	SA. : Greek Plant & ARC	110	207.86 g. for end of year, records for other morths.	silver months.
					200-201-2% for end of year, records for other
74 1	Intanglish Areas, (Assumutated Depreciation & Americanius)	SA - Greek Plant & ARCO	F30	200.2% for end of year, records for other months.	
					200-201-2% for end of year, records for other
79	Intangitis Arrori. (Reset Retirement Chitgations)	SA - Greek Plant & ARC	130	200.2% for end of year, records for other months	
_					320-323 83.6 to 320-

## **Potomac Electric Power Company**

### Attachment 5a - Allocations of Costs to Affiliate

	Delmarva Power	Atlantic City	Рерсо	BGE	ComEd	PECO	Non - Regulated	Total
Executive Management	1,170,902	1,023,283	1,764,123	-	-	-	14,078	3,972,385
Support Services	9,003,895	7,334,377	15,511,198	-	-	-	8,430,541	40,280,011
Financial Services	6,896,338	5,774,658	10,191,270	-	-	-	5,791	22,868,057
Human Resources	2,464,589	1,687,432	3,758,150	-	-	-	-	7,910,171
Legal Services	1,471,981	1,155,282	2,131,612	-	8,145	-	18,408	4,785,429
Customer Services	36,810,751	34,585,867	26,868,567	-	-	-	-	98,265,185
Information Technology	13,295,190	12,466,961	19,638,368	-	-	-	4,124	45,404,643
Government Affairs	4,189,774	4,384,631	5,920,593	-	-	-	1,973	14,496,971
Communication Services	2,133,910	1,785,685	3,109,870	-	-	-	2,851	7,032,316
Regulatory Services	8,325,432	7,140,194	10,202,029	-	-	-	3,192	25,670,846
Regulated Electric and Gas Operation Service	33,753,691	27,358,682	43,882,129	109,486	191,245	78,880	2,652	105,376,764
Supply Services	793,611	640,218	1,342,025	-		-	165	2,776,020
Total \$	120,310,064 \$-	\$ 105,337,269 \$ -	\$ 144,319,934 \$ -	\$ 109,486 \$-	\$199,390 \$-	\$ 78,880 \$-	\$ 8,483,776	\$ 378,838,799

2/22,	4:42 PM				FERC Form			
Name PHI Se	of Respondent: rvice Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmissi	11	Resubmi 12/31/20:		Year/Period of Report: End of: 2021/ Q4		
			Schedule XVII - Analysis of B	Billing - A	Associate Companies (Account 457)			
1. F	or Services Rendered to Associate Compar	nies (Account 457), list all	of the associate companies.					
Line Name of Associate Company No. (a)		Account 457.1 Direct Costs Charged (b)		Account 457.2 Indirect Costs Charged (c)	Account 457.3 Compen Use of Capital (d)	sation for	Total Amount Billed (e)	
1	Potomac Electric Company		39,928,	,436	104,381,827		9,671	144,319,93
2	Delmarva Power & Light Company		33,023,	,014	87,280,747		6,303	120,310,06
3	Atlantic City Electric Company		25,094,	.483	80,237,256		5,530	105,337,26
4	Exelon Business Services Company, LLC				8,303,550			8,303,55
5	Commonwealth Edison Company		8,	,145	191,245			199,39
6	Baltimore Gas and Electric Company		44,	.572	64,914			109,48
7	Constellation NewEnergy, Inc-				104,125			104,12
8	PECO Energy Company				78,880			78,88
9	Pepco Holdings LLC		20,	.099	22,055		13	42,16
10	Conective Property & Investments, Inc		22,	,176				22,17
11	Exelon Corporation		11,	,758				11,75
12								-
40	Total		98,152,	,683	280,664,599		21,517	378,838,79

# Service Company Billing Analysis by Utility FERC Account For the Twelve Months Ended December 31, 2021 Total PHI FERC Accounts FERC Account Name 107 Formulat 1.5

FERC Accounts	FERC Account Name	Power	Atlantic City	PEPCO	BGE	ComEd	PECO	Regulated	Total	Inclusion in ATRR
107	Constr Work In Progress	18,407,252	16,752,843	28,367,450	83,386	166,175	68,588	-	63,845,694	Not included
108	Accumulated Provision for Depreciation	2,030,308	1,785,072	1,385,239	17,498	0	-	-	5,218,117	Not included
	Stores Expense Undistributed	687,438	546,872	1,179,742				-	2,414,053	Wage & Salary Factor
182.3	Other Regulatory Assets	522,803	93,670	616,831				_	1,233,305	Not included
	Clearing Accounts - Other	1,761,430	1,136,481	6,142,101				_		Not included
	Other Deferred Credits		.,100,101	23,347				_		Not included
	Other Regulatory Liabilities	49,900								Not included
	Other Income -Below the Line	47,792	55.824	237.377				8.483.776		Not included
	Other Income Deductions - Below the Line	1.972.108	1.350.190	3.696.928				0,400,110		Not included
	Interest-Debt to Associated Companies	3.031	2.659	4.648				_		Not included
	Other Interest Expense	(362,963)	(318.627)	(558,239)				_		Not included
	Other interest expense Other expenses	702,558	614.975	1.077.116				-		Not included
		1,074,280	280.451	335,965				-		100% included
	Operation Supervision & Engineering							-		
	Load Dispatch - Monitor & Operate Transmission Sy:	16,445	13,253	5,574				-		100% included
	Reliability, Planning and Standards	807	3,709					-		100% included
	Generation Interconnection Studies	-	-	2,805				-		100% included
	Station expenses	=	3	=				-		100% included
	Miscellaneous transmission expenses	1,164,338	1,184,654	2,086,732				-		100% included
	Rents	-	-	669				-		100% included
568	Maintenance Supervision & Engineering	288	-	-				-	288	100% included
569	Maint of structures	11,807	15,458	(37,902)				-	(10,638)	100% included
569.2	Maintenance of Computer Software	-	-	704				-	704	100% included
570	Maintenance of station equipment	166,766	152.899	201,172				_	520.837	100% included
	Maintenance of overhead lines	474,310	461,074	230,009				_	1.165.393	100% included
	Maintenance of underground lines	100	573	13.293				_	13.966	100% included
	Maintenance of miscellaneous transmission plant	6.224	1.721	15.014						100% included
	Operation Supervision & Engineering	255.571	207.831	80.378				_		Not included
	Load dispatching	20,463	8,202	32,490						Not included
	Station expenses	20,403	31	23.877				_		Not included
	Overhead line expenses	429	2,759	52,111						Not included
		22,669	2,100					-		Not included
	Underground line expenses	22,003 5	-	29,863				-		Not included
	Street lighting		-					-		
	Meter expenses	1,630,968	615,958	24,704				-		Not included
	Customer installations expenses	407,852	140,121	378,143				-		Not included
	Miscellaneous distribution expenses	3,108,770	1,622,475	3,194,237	513	-	10,292	-		Not included
	Rents	260	(6)	20,222				-		Not included
	Maintenance Supervision & Engineering	14,236	2	115,979				-		Not included
	Maintain structures	368	395	5,220				-		Not included
592	Maintain equipment	75,562	107,399	534,221				-	717,182	Not included
593	Maintain overhead lines	711,127	803,970	1,208,654				-	2,723,751	Not included
594	Maintain underground line	5.935	5.035	103.963				_	114.932	Not included
595	Maintain line transformers	912	667	52,421				_	54 000	Notincluded
	Maintain street lighting & signal systems	1.841	1.947	6.079				_		Not included
	Maintain meters	193,164	5	4.846				_		Not included
	Maintain distribution plant	27.086	26.955	71.192				_		Not included
	Other gas supply expenses	231,973	20,000	11,102				_		Not included
	Operation labor & expense	(115)								Not included
	i Operation labor & expense i Meter & house regulator expense	725,245	=	_				_		Not included
	i Meter & nouse regulator expense I Maintenance of meters & house regulators	356,314	-	-				-		Not included
				-				-		
	Meter reading expenses	165,542	65,049					-		Not included
	Customer records and collection expenses	37,965,523	37,529,050	27,284,341				-		Not included
	'Supervision - Customer Svo & Information	-	129,036	-				-	129,036	
	Customer assistance expenses	2,960,788	1,781,217	4,771,721				-		Not included
	Informational & instructional advertising	576	505	880				-		Not included
	Outside services employed	40,331,308	36,177,220	57,627,647	8,089	33,215	-	-		Wage & Salary Factor
924	Property insurance	23,336	20,459	35,678				-		Net Plant Factor
925	Injuries & damages	3	2	4				-	10	Wage & Salary Factor
928	Regulatory commission expenses	1,178,317	904,145	1,786,131				-	3,868,593	Direct transmission Only
	General ad expenses	633,651	555,611	973,830				-	2,163,092	Direct transmission Only
	Miscellaneous general expenses	523,195	497.462	874.497				_		Wage & Salary Factor
	Maintenance of general plant	165	15	31				_		Wage & Salary Factor
000		120,310,064	105,337,269	144,319,934	109.486	199,390	78,880	8.483.776	378.838.799	
		120,010,004	100,001,200	177,010,034	103,700	100,000	10,000	5,705,110	510,030,133	

## **Potomac Electric Power Company**

### Attachment 5b - EBSC Allocations of Costs to Affiliate

	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Non - Regulated	Total
BSC Commercial Operations Grp	16,933	14,542	28,010	82,799	291,194	43,772	4,323,032	\$ 4,800,283.02
BSC Communications	784,129	674,983	1,299,467	2,063,303	5,115,519	2,029,886	14,452,138	\$ 26,419,424.08
BSC Corp Development	238,669	252,019	393,734	626,138	1,471,528	615,593	45,111,189	\$ 48,708,870.42
BSC Corp Secretary	410,536	356,630	673,735	1,171,709	2,380,882	1,153,136	5,074,256	\$ 11,220,883.87
BSC Corp Strategy	675,298	581,274	1,118,913	1,776,675	4,172,905	1,747,844	9,421,867	\$ 19,494,776.74
BSC Corporate SLA	460,673	395,621	762,035	1,210,761	2,845,020	1,190,846	6,410,919	\$ 13,275,875.78
BSC Executive Services	2,570,348	2,207,644	4,252,244	6,761,202	15,874,782	6,645,878	36,399,702	\$ 74,711,799.85
BSC Exelon Utilities	5,282,835	3,956,631	7,147,974	12,303,249	29,329,065	12,622,211	70,173	\$ 70,712,138.39
BSC Exelon Transmission Co	· · · · · · · · · ·			· · · · · · · · · · · ·			19,498,185	\$ 19,498,184.97
BSC Finance	7,021,275	6,081,649	12,025,514	16,983,822	31,957,720	15,208,786	89,968,105	\$ 179,246,872.39
BSC Gen Company Activities	1,474,317	1,230,691	2,190,930	3,993,909	7,934,744	3,680,426	10,619,385	\$ 31,124,403.33
BSC Gen Counsel	1,226,886	1,053,402	2,029,074	3,231,166	16,231,449	3,178,042	22,891,228	\$ 49,841,248.59
BSC HR	2,571,588	1,747,695	4,005,463	8,283,022	17,025,920	7,407,213	33,738,140	\$ 74,779,040.24
BSC Inform. Technology	76,877,929	63,587,168	103,004,504	212,299,014	351,082,543	183,721,348	418,930,136	\$ 1,409,502,641.37
BSC Investment	121,799	104,845	201,908	320,579	753,188	315,405	1,837,577	\$ 3,655,300.91
BSC Legal Services	1,362,590	1,272,101	2,059,810	2,773,725	5,305,663	3,177,600	15,684,601	\$ 31,636,091.69
BSC Real Estate	424,357	241,850	365,331	777,110	1,786,537	769,008	4,036,102	\$ 8,400,294.78
BSC Reg & Govt Affairs	709,182	609,113	1,173,245	1,866,542	4,380,059	1,833,414	10,158,803	\$ 20,730,358.32
BSC Supply Srv	1,787,166	1,581,642	3,662,580	4,830,056	12,408,573	5,647,450	68,924,588	\$ 98,842,055.16
BSC Unassigned Departments	106	94	180	283	141,447	279	44	\$ 142,432.86
								\$ 
Total	\$ 104,016,618	\$ 85,949,594	\$ 146,394,653	\$ 281,355,062	\$ 510,488,739	\$ 250,988,139	\$ 817,550,171	\$ 2,196,742,977

## Attachment 6 True-Up Revenue Requirement Worksheet Potomac Electric Power Company

	(1)	(2) Attachment H-9A	(3)	(4)
Line No.		Page, Line, Col.	Transmission	Allocator
1 2	Gross Transmission Plant - Total Net Transmission Plant - Total	Attach 9, line 16, column b Attach 9, line 16, column i	1,876,567,120 1,273,410,486	
3 4	O&M EXPENSE Total O&M Allocated to Transmission Annual Allocation Factor for O&M	Attach H-9A, line 85 (line 3 divided by line 1 col 3)	53,811,319 0.03	0.03
5 6	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE Total G, 1 & C Depreciation Expense Annual Allocation Factor for G, 1 & C Depreciation Expense	Attach H-9A, line 86a plus line 91 plus line 96 (line 5 divided by line 1 col 3)	6,514,055 0.00	0.00
7 8	TAXES OTHER THAN INCOME TAXES Total Other Taxes Annual Allocation Factor for Other Taxes	Attach H-9A, line 99 (line 7 divided by line 1 col 3)	13,572,942 0.01	0.01
9 10	Less Revenue Credits (Enter As Negative) Annual Allocation Factor Revenue Credits	Attach H-9A, line 154 (line 9 divided by line 1 col 3)	(6,676,783) (0.00)	(0.00)
- 11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		0.04
12 13	INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes	Attach H-9A, line 138 (line 12 divided by line 2 col 3)	6,396,255 0.01	0.01
14 15	RETURN Return on Rate Base Annual Allocation Factor for Return on Rate Base	Attach H-9A, line 145 (line 14 divided by line 2 col 3)	80,847,683 0.06	0.06
16	Annual Allocation Factor for Return	Sum of line 13 and 15	0.07	0.07

Attachment 6
True-Up Revenue Requirement Worksheet
Potomac Electric Power Company

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	All True-Up Items	PJM Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant or CWIP Balance	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/Amorti zation Expense	Annual Revenue Requirement	Incentive Return in basis Points	Incentive Return	Total Annual Revenue Requirement	True-Up Adjustment	Net Rev Req
			(Note C)	(Page I line II)	(Col. 3 * Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & I)	(Sum Col. 5, 8 & 9)	(Note K)	(Attachment 7)	(Sum Col. 10 & 12)	(Note F)	Sum Col. 13 & 14 (Note G)
17a 17b 17c 17d 17e 17f 17f 17f 17i 17i 17n 17n 17n 17n 17p 17q 17q 17r 17s 17t 17t 17t 17t 17t 17t 17t 17t 17t 17t	Zenal Beijdon Sub Burches Hill 500/230 kV transformer - second 1000 MVA Reconductor Dickerson-Quince Orchard 230 kV Conference Control 230 kV Conference C	Zonda   Bo208   B0319   B0218   B0319   B0367   B0367	\$ 1,532,83,216 \$ 13,552,803,216 \$ 3,670,000 \$ 3,000,000 \$ 3,000,000 \$ 5 2,000,000 \$ 5 2,000,000 \$ 5 2,000,000 \$ 5 3,000,000 \$ 5	0.04 0.04 0.04 0.04 0.04 0.04 0.04 0.04	716,431 71,643 71,643 71,643 71,643 568,681 1,058,324 2,098,468 187,238 681,390 1,857,431	\$ 27,437,619 \$ 14,952,381 \$ 14,952,381 \$ 14,95,238 \$ 12,246,723 \$ 22,791,361 \$ 45,191,188 \$ 4,032,222 \$ 15,221,584 \$ 5 6,685,714 \$ 5 6,685,714 \$ 3,314,286	0.07 0.07 0.07 0.07 0.07 0.07 0.07 0.07	68,844,506 1,579,399 1,379,3877 1,024,418 102,442 102,442 102,447 103,447 10	29,280,083 958,811 1,048,571 571,482 571,483 571,483 433,583 433,583 143,582 844,124 1,673,748 1,603,402 251,433 1,114,286 262,857	152,945,223 23,223,44,240,209 2,312,227 231,228 231,228 31,228,31,238 1,361,311 3,461,931 6,885,36 612,315 2,267,730 1,055,814 1,107,589 4,725,243 1,1132,682	150 150 150 - - - - 150 - - - 150 - - - - - - - - - - - - - - - - - - -	188.177 225.194 122.722 100.704 187.411	152.945.233 3.929.4409 4.469.232 2.31,228 2.31,228 2.31,228 3.31,236 3.685.356 6.12,335 2.039,130 6.685.814 1.037.829 4.725.243 1.132.682	4,182,364 113,565 129,039 76,678 6,678 6,678 6,678 6,714 56,640 105,408 198,269 17,691 29,966 32,552 18,472 13,553 13,553	151,127,427 4,407,242 4,507,242 2,505,320 2,27,905 2,27,905 2,27,905 2,27,905 2,27,905 2,27,905 2,27,905 3,736,751 7,066,624 6,00,252 6,007,233 1,007,355 4,861,522 1,165,334
18	Annual Totals		1,876,567,120		67,221,533	1,273,410,486		87,243,939	39,041,909	193,507,380		949,639	194,457,019	5,380,478	199,837,497

- Gene Transmission Float is the identified on page 2 line 2-of Attachment 11

  Inchance of any CRPP in animamonial choice of page 3 line 2-of Attachment 11

  Inchance of any CRPP in animamonial choice of page 3 line 2-of Attachment 14

  Project Gene Plant in the identification of the project calculated in the case method as the group plant value in line 1. This value includes subsequent capital investment for the project calculation in the case method as the group plant value in line 1. This value includes CRPP and Unamortized Abandoned Plant in Company in the Project for Plant in the Project for Plant line and English the Abandoned Plant and excludes any regulatory asset, which are to entered as a separate line term. Project Project line In the contract of the Abandoned Plant and excludes any regulatory asset, which are to entered as a separate line term. Project Project line In the contract of Abandoned Plant and excludes any regulatory asset, which are to entered as a separate line term. Project Project Inchange In the contract of Abandoned Plant and excludes any regulatory asset, which are to entered as a separate line term. Project Project Inchange In the second project Plant Inchange In the second Plant and excludes any regulatory asset, which are to entered as a separate line term. Project Project Inchange In the second Plant Inchange In the Project Inchange In the Second Plant Inchange In the Project Inchange In the Inchange I

## Attachment 6A True-Up Potomac Electric Power Company

				uirement Projected		Actual Revenue				
1	Rate Year being Trued-Up		For	Rate Year	Revenue Received	Requirement	Annual True-Up Calculation	n		
2					178,820,313					
	A	В	C	D	E	F	G	H	I	J
				% of						
			Projected	Total	Revenue	Actual	Net		Interest	
			Net Revenue	Revenue	Received	Net Revenue	Under/(Over)	Prior Period	Income	Total True-Up
	All True-Up Items	PJM Project Number	Requirement <sup>1</sup>	Requirement	(E, Line 2 ) x (D)	Requirement <sup>2</sup>	Collection (F)-(E)	Adjustment 5	(Expense)4	(G) + (H) + (I)
3	Zonal	Zonal	142,995,444	0.78	138,998,976	142,995,444	3,996,468	-	185,836	4,182,304
3a	Brighton Sub	B0288	3,882,855	0.02	3,774,337	3,882,855	108,519	-	5,046	113,565
3Ь	Burches Hill 500/230 kV transformer - second 1000 MVA	B0319	4,411,919	0.02	4,288,614	4,411,919	123,305	-	5,734	129,039
3c	Reconductor Dickerson-Quince Orchard 230 kV	B0367.1/B0367.2	2,404,316	0.01	2,337,119	2,404,316	67,196	-	3,125	70,321
3d	Chalk Point 230 kV Breaker 1A	B0512.7	228,308	0.00	221,927	228,308	6,381	-	297	6,678
3e	Chalk Point 230 kV Breaker 1B	B0512.8	228,308	0.00	221,927	228,308	6,381	-	297	6,678
3f	Chalk Point 230 kV Breaker 2A	B0512.9	228,308	0.00	221,927	228,308	6,381	-	297	6,678
3g	Chalk Point 230 kV Breaker 3A	B0512.12	229,560	0.00	223,144	229,560	6,416	-	298	6,714
3h	Burches Hill-Palmer Cr Upgrade 23090, 91, 92, 93	B0478	1,936,557	0.01	1,882,434	1,936,557	54,123	-	2,517	56,640
3i	Burches Hill Sub: Add 3rd 500/230kV	B0499	3,603,966	0.02	3,503,241	3,603,966	100,724	-	4,684	105,408
3j	Ritchie-Benning: Install (2) 230kV Line	B0526	6,778,918	0.04	6,589,459	6,778,918	189,459	-	8,810	198,269
3k	Benning Sub: Add 3rd 230/69kV, 250MVA	B0701.1	604,855	0.00	587,950	604,855	16,905	-	786	17,691
31	Brighton Sub: Upgrade T1 500/230kv Transformer	B0496	2,361,063	0.01	2,295,076	2,361,063	65,988	-	3,068	69,056
3m	Convert Buzzard to Ritchie Line - 138kV to 230kV	B1125	6,225,139	0.03	6,051,157	6,225,139	173,982	-	8,090	182,072
3n	Reconductor feeder Dickerson to Quince Orchard	b2008	1,041,771	0.01	1,012,656	1,041,771	29,116	-	1,354	30,470
30	Reconductor the Dickerson - Pleasant View 230kV circui	ь0467.1	1,024,570	0.01	995,936	1,024,570	28,635	-	1,332	29,966
3p	Upgrade the 230kV line from Buzzard 016 - Ritchie 059	b1126	4,659,439	0.03	4,529,216	4,659,439	130,223	-	6,055	136,278
3q	Reconductor the Dickerson station "H" - Quince Orchard 230 kV	b1596	1,116,420	0.01	1,085,218	1,116,420	31,202	-	1,451	32,653
3r	2020 Separation Costs Credit							(252)		(252)
3s	2021 Annual Update Credit							(37,609)	(1,749)	(39,357)
3t										
3u										/
3v										
3w										
3x										
4	Total Annual Revenue Requirements (Note A)		183,961,715	1.00	178,820,313	183,961,715	5,141,403	(37,861)	237,326	5,340,868

Notes:

I From Attachment 6, line 17, col. 13 for the projection for the Rate Year.

J From Attachment 6, line 17, col. 13 for the project based on the actual coass for the Rate Year.

J From Attachment 6, line 17, col. 13 for the project based on the actual coass for the Rate Year.

J From Attachment 6, line 17, col. 13 for the project based on the actual coass for the Rate Year.

J From Attachment 6, line 17, col. 13 for the project based on the actual coass for the Rate Year.

J From Attachment 6, line 17, col. 13 for the project based on the actual coass for the Rate Year.

J From Attachment 6, line 17, col. 13 for the project based on the particular for the Project of New Year.

J From Attachment 6, line 17, col. 13 for the project based on the project of New Year.

J From Attachment 6, line 17, col. 13 for the project based on the project of New Year.

J From Attachment 6, line 17, col. 13 for the project based on the project of New Year.

J From Attachment 6, line 17, col. 13 for the project based on the project proving the Year.

J From Attachment 6, line 17, col. 13 for the project law Year.

J From Attachment 6, line 17, col. 13 for the project law Year.

J From Attachment 6, line 17, col. 13 for the project law Year.

J From Attachment 6, line 17, col. 13 for the project law Year.

J From Attachment 6, line 17, col. 13 for the project law Year.

J From Attachment 6, line 17, col. 13 for the project law Year.

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J From Attachment 6, line 17, col. 13 for the project law Year.

J From Attachment 6, line 17, col. 13 for the project law Year.

J From Attachment 6, line 17, col. 13 for the project law Year.

J From Attachment 6, line 17, col. 13 for the project law Year.

J From Attachment

### Prior Period Adjustments

	(a)	(b)	(c)	(d)
	Prior Period Adjustments	Amount	Interest	Total
	(Note B)	In Dollars	(Note B)	Col. (b) + Col. (c)
5	Prior Period Adjustments listed in row 3r and s	(37,861)	(1,749)	(39,610)

6 TO calculates NITS revenues, net of true-ups, received in calendar Year 1 (e.g., 2018)

7		(A)	(B)	(C)
8		PJM Billed Revenue Received	True-up	Annual (net of true-ups)
9	Jan-May (Year 1)	61,835,492	(12,632,656)	74,468,148
10	June-Dec (Year 1)	98,687,217	(5,664,948)	104,352,165
11				178,820,313

13 Jan-Dec (Year 1) 183,961,715 183.961.715

For each project or Attachment II-9A, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment II-9A will then be extered in Col. (7) above; Column (1) above; contains the actual revenues received associated with Attachment II-9A and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (3), Col. (3) is subtracted from Col. (6) to actualize the True-up Adjustment. The Prior Perior Adjustment from Line's below is input in Col. (1); Column (1) at applicable interest rate from Attachment 6B. Column (1) adds the interest on the sum of Col. (6), and (1).

Prior Period Adjustments it the amount of an adjustment to correct an error in a prior period. The adjustment will include a gross-up for income tax purposes, as appropriate. The FERC Refund interest rate specified in CFR 35.19(a) f
the period up to the date the projected rates that are subject to True Up here went into effect.

#### Attachment 6B True-Up Interest Rate Potomac Electric Power Company

		Month (Note A)	[A] FERC Monthly Interest Rate
1		January	0.0028 2021
2		February	0.0025 2021
3		March	0.0028 2021
4		April	0.0027 2021
5		May	0.0028 2021
6		June	0.0027 2021
7		July	0.0028 2021
8		August	0.0028 2021
9		September	0.0027 2021
10		October	0.0028 2021
11		November	0.0027 2021
12		December	0.0028 2021
13		January	0.0028 2022
14		February	0.0025 2022
15		March	0.0028 2022
16		April	0.0027 2022
17		May	0.0028 2022
18	Average of lines 1-17 above		0.0027

#### Note A:

(1) The FERC Quarterly Interest Rate in column [A] is the interest applicable to the Month indicated.

19 Year 20 Monthly Interest Rate Project Name RTO Project Number or Zonal Interest Amount 17 Months Attachment 6A, Col. G + Col Line 18 Col. C x Col D x Col Н above 0.0027 Е | Total | Zonal | Brighton Sub | Burches Hill 500/230 kV transformer - second 1000 MVA | B0319 | Reconductor Dickerson-Quince Orchard 230 kV | B03671 | Chalk Point 230 kV Breaker 1B | B0512.7 | Chalk Point 230 kV Breaker 1B | B0512.8 | Chalk Point 230 kV Breaker 1B | B0512.8 | Chalk Point 230 kV Breaker 3A | B0512.8 | Chalk Point 230 kV Breaker 3A | B0512.8 | Burches Hill-Palmer Cr Upgrade 23090, 91, 92, 93 | B0478 | Burches Hill-Balmer Cr Upgrade 23090 | B0479 | B0 185,836 Zonal B0288 B0319 B0367.1/B0367.2 B0512.7 B0512.8 B0512.12 B0478 B0499 B0526 B0701.1 B0499 B1125 b2008 b0467.1 b1126 W1596 21 Total Zonal 3,996,468 21a 21b 21c 21d 0.0027 0.0027 0.0027 0.0027 108,519 123,305 67,196 6,381 6,381 6,381 6,416 54,123 100,724 189,459 16,905 65,988 173,982 5,046 5,734 3,125 297 297 298 2,517 4,684 8,810 786 3,068 8,090 1,354 1,332 6,055 0.0027 0.0027 0.0027 0.0027 0.0027 21e 21f 21g 21h 21i 21j 21k 21l 21m 21n 21o 21p 0.0027 0.0027 0.0027 0.0027 0.0027 0.0027 0.0027 29,116 28,635 130,223 0.0027 0.0027 0.0027 0.0027 21q 21r 21s 21s 1,451 31,202 (37,609) 0.0027 0.0027 5,103,794 237,326

### Attachment 7 - Transmission Enhancement Charge Worksheet

4	Name Caracia	- Charas																
1	New Plant Carryin	ig Charge																
2	Fixed Charge Ra		CIAC															
3	_	Formula Line																
4	A B		Net Plant Carryin			E without Deprecia	12.1301% 12.7105%											
6	Č		Line B less Line A		basis Fullit III NC	L without Deprecia	0.5804%											
7	FCR if a CIAC																	
8	D	161	Net Plant Carryin	g Charge without	Depreciation, Re	eturn, nor Income T	5.2789%											
_																		
9 10	The FCR resulting					a for subsequent y	pare											
11				-		Docket No. EL13-4		int DTO			EEDC: provide	al sheet the need	la ata i da utifia d	l in Dooket Ne	- FD00 coc and	ED00 4400 barr		
11	The ROE IS 10.5%	% wnich include	es a base RUE o	110.0% ROE pei	FERC order in	DOCKET NO. EL13-4	is and a 50 basis	s point RTO mei	nbersnip adde	r as authorized by	FERC: provide	ed, that the pro	ects identified	I IN DOCKET NO	S. ERU8-686 and	ERU8-1423 nav	a been awarde	d an addition
	Details			B0288 Br	ighton Sub		BO319 Buro	hes Hill 500/230 kV	transformer - sec	ond 1000 MVA	B0367.1/B0367.	2 Reconductor Dic	kerson-Quince O	rchard 230 kV	BO51	2.7 Chalk Point 2:	30 kV Breaker 1A	
"Yes" if a project under PJM																		
OATT Schedule 12, otherwise 12 "No"	Schedule 12	(Yes or No)	Yes				No				Yes				Yes			
13 Useful life of project	Life		35				35				35				35			
"Yes" if the customer has paid a lump sum payment in the																		
amount of the investment on line																		
14 18, Otherwise "No"	CIAC	(Yes or No)	No				No				No				No			
15 Input the allowed ROE Incentive	Increased ROE (Basis	s Points)	150				150				150				0			
From line 4 above if "No" on line																		
14 and From line 8 above if 16 "Yes" on line 14	Base FCR		12.1301%				12.1301%				12.1301%				12.1301%			
Line 6 times line 15 divided by																		
17 100 basis points Columns A, B or C from	FCR for This Project		13.0007%				13.0007%				13.0007%				12.1301%			
18 Attachment 6	Investment		33,558,380				36,700,000				20,000,000				2,000,000			
19 Line 18 divided by line 13	Annual Depreciation	/ Amortization Exp	958,811				1,048,571				571,429				57,143			
From Columns H, I or J from	Month In Service or Mon		6.50				0.00				0.00				0.00			
20 Attachment 6	Month in Service or Mon	ntn for CWIP	6.50				8.00				8.00				8.00			
		Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
47	Base FCR	2021	22,572,006	958,811	21,613,195	3,580,505	26,913,333	1,048,571	25,864,762	4,185,983	14,666,667	571,429	14,095,238	2,281,190	1,466,667	57,143	1,409,524	228,119
48	W Increased ROE	2021 2022	22,572,006	958,811	21,613,195	3,768,682	26,913,333	1,048,571	25,864,762	4,411,177	14,666,667	571,429	14,095,238 13.523.810	2,403,911	1,466,667	57,143 57,143	1,409,524	228,119
49 50	Base FCR W Increased ROE	2022	21,613,195 21,613,195	958,811 958.811	20,654,384	3,464,200 3,644,030	25,864,762 25,864,762	1,048,571 1.048,571	24,816,190 24.816.190	4,058,791 4,274,855	14,095,238 14,095,238	571,429 571.429	13,523,810	2,211,875 2,329,621	1,409,524 1,409,524	57,143	1,352,381 1.352.381	221,187 221,187
51	Base FCR	2022	20,654,384	958.811	19.695.573	3,347,896	24,816,190	1.048.571	23.767.619	3,931,598	13.523.810	571,429	12,952,381	2,142,560	1,352,381	57,143	1,295,238	214,256
52	W Increased ROE	2023	20,654,384	958,811	19,695,573	3,519,377	24,816,190	1,048,571	23,767,619	4,138,533	13,523,810	571,429	12,952,381	2,255,332	1,352,381	57,143	1,295,238	214,256
53	Base FCR	2024	19,695,573	958,811	18,736,762	3,231,592	23,767,619	1,048,571	22,719,048	3,804,406	12,952,381	571,429	12,380,952	2,073,246	1,295,238	57,143	1,238,095	207,325
54	W Increased ROE	2024	19,695,573	958,811	18,736,762	3,394,725	23,767,619	1,048,571	22,719,048	4,002,212	12,952,381	571,429	12,380,952	2,181,042	1,295,238	57,143	1,238,095	207,325
55	Base FCR	2025	18,736,762	958,811	17,777,951	3,115,287	22,719,048	1,048,571	21,670,476	3,677,213	12,380,952	571,429	11,809,524	2,003,931	1,238,095	57,143	1,180,952	200,393
56	W Increased ROE Base FCR	2025	18,736,762 17,777,951	958,811	17,777,951	3,270,073 2,998,983	22,719,048	1,048,571	21,670,476	3,865,890	12,380,952	571,429	11,809,524	2,106,752	1,238,095	57,143	1,180,952	200,393
57 58	W Increased ROE	2026 2026	17,777,951	958,811 958,811	16,819,140 16,819,140	2,998,983 3,145,420	21,670,476 21,670,476	1,048,571 1.048,571	20,621,905 20,621,905	3,550,021 3,729,568	11,809,524 11,809,524	571,429 571,429	11,238,095 11,238,095	1,934,616 2,032,462	1,180,952 1,180,952	57,143 57,143	1,123,810 1,123,810	193,462 193,462
59	Base FCR	2027	16,819,140	958,811	15,860,330	2,882,679	20,621,905	1,048,571	19,573,333	3,422,829	11,238,095	571,429	10,666,667	1,865,302	1,123,810	57,143	1,066,667	186,530
60	W Increased ROE	2027	16,819,140	958,811	15,860,330	3,020,768	20,621,905	1,048,571	19,573,333	3,593,246	11,238,095	571,429	10,666,667	1,958,172	1,123,810	57,143	1,066,667	186,530
61																		
62																		

BOS	12.8 Chalk Point 2	230 kV Breaker 1B		BO	512.9 Chalk Point	230 kV Breaker 2	А	B0	512.12 Chalk Point	230 kV Breaker 3	A	BO478 Bur	ches Hill-Palmer C	r Upgrade 23090,	91, 92, 93	B049	9 Burches Hill Sub	: Add 3rd 500/23	UKV
Yes				Yes				Yes				Yes				Yes 35			
35				35				35				35				35			
No				No				No				No				No			
NO																			
0				0				0				150				150			
12.1301%				12.1301%				12.1301%				12.1301%				12.1301%			
12.1301%				12.1301%				12.1301%				13.0007%				13.0007%			
12.130170																			
2,000,000				2,000,000				2,000,000				15,875,382				29,544,357			
57,143				57,143				57,143				453,582				844,124			
8.00				8.00				12.00				6.00				6.00			
Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
1,466,667	57,143	1,409,524	228,119	1,466,667	57,143	1,409,524	228,119	1,485,714	57,143	1,428,571	230,429	12,019,932	453,582	11,566,350	1,856,588	22,369,299	844,124	21,525,174	3,455,141
1,466,667	57,143	1,409,524	228,119	1,466,667	57,143	1,409,524	228,119	1,485,714	57,143	1,428,571	230,429	12,019,932	453,582	11,566,350	1,957,291	22,369,299	844,124	21,525,174	3,642,552
1,409,524	57,143	1,352,381	221,187	1,409,524	57,143	1,352,381	221,187	1,428,571	57,143	1,371,429	223,498	11,566,350	453,582	11,112,767	1,801,568	21,525,174	844,124	20,681,050	3,352,748
1,409,524	57,143	1,352,381	221,187	1,409,524	57,143	1,352,381	221,187	1,428,571	57,143	1,371,429	223,498	11,566,350	453,582	11,112,767	1,898,322	21,525,174	844,124	20,681,050	3,532,810
1,352,381 1,352,381	57,143 57,143	1,295,238 1,295,238	214,256 214,256	1,352,381 1,352,381	57,143 57,143	1,295,238 1,295,238	214,256 214,256	1,371,429 1,371,429	57,143 57,143	1,314,286 1,314,286	216,567 216,567	11,112,767 11,112,767	453,582 453,582	10,659,185 10,659,185	1,746,548 1,839,353	20,681,050 20,681,050	844,124 844,124	19,836,925 19,836,925	3,250,356 3,423,068
1,295,238	57,143	1,238,095	207,325	1,352,381	57,143	1,238,095	207,325	1,314,286	57,143	1,257,143	209,635	10,659,185	453,582	10,037,163	1,691,528	19.836.925	844,124	18,992,801	3,147,963
1,295,238	57,143	1,238,095	207,325	1,295,238	57,143	1,238,095	207,325	1,314,286	57,143	1,257,143	209,635	10,659,185	453,582	10,205,603	1,780,384	19,836,925	844,124	18,992,801	3,313,326
1,238,095	57,143	1,180,952	200,393	1,238,095	57,143	1,180,952	200,393	1,257,143	57,143	1,200,000	202,704	10,205,603	453,582	9,752,020	1,636,508	18,992,801	844,124	18,148,676	3,045,570
1,238,095	57,143	1,180,952	200,393	1,238,095	57,143	1,180,952	200,393	1,257,143	57,143	1,200,000	202,704	10,205,603	453,582	9,752,020	1,721,415	18,992,801	844,124	18,148,676	3,203,583
1,180,952	57,143	1,123,810	193,462	1,180,952	57,143	1,123,810	193,462	1,200,000	57,143	1,142,857	195,772	9,752,020	453,582	9,298,438	1,581,489	18,148,676	844,124	17,304,552	2,943,177
1,180,952 1,123,810	57,143	1,123,810 1,066,667	193,462 186,530	1,180,952 1,123,810	57,143	1,123,810	193,462	1,200,000 1,142,857	57,143 57,143	1,142,857	195,772	9,752,020	453,582 453,582	9,298,438	1,662,446	18,148,676	844,124	17,304,552 16,460,427	3,093,841
1,123,810	57,143 57,143	1,066,667	186,530 186,530	1,123,810	57,143 57,143	1,066,667 1,066,667	186,530 186,530	1,142,857	57,143 57.143	1,085,714 1.085,714	188,841 188,841	9,298,438 9,298,438	453,582 453,582	8,844,856 8.844,856	1,526,469 1,603,477	17,304,552 17,304,552	844,124 844,124	16,460,427	2,840,784 2,984,099
1,123,010	37,143	1,000,007	100,530	1,123,010	37,143	1,000,007	100,330	1,142,037	37,143	1,000,714	100,041	1,270,430	433,302	0,044,030	1,003,477	11,304,332	044,124	10,400,427	2,704,077

BO526 I	Ritchie-Benning: Ir	nstall (2) 230kV Li	nes	BO701.1 I	Benning Sub: Add	I 3rd 230/69kV, 25i	0MVA	BO496 Brigh	iton Sub: Upgrade	T1 500/230kv Tra	nsormer	B1125 Con	vert Buzzard to Ri	tchie Line - 138kV	to 230kV	b2008 Reco	onductor feeder Die	ckerson to Quince	e Orchard
Yes 35				Yes 35				Yes 35				Yes 35				Yes 35			
No				No				No				No				No			
0				0				150				0				0			
12.1301%				12.1301%				12.1301%				12.1301%				12.1301%			
12.1301%				12.1301%				13.0007%				12.1301%				12.1301%			
58,581,170				5,226,954				19,021,804				51,852,352				8,623,505			
1,673,748				149.342				543,480				1,481,496				246,386			
6.00				6.00				2.00				10.00				2.00			
6.00				6.00				2.00				10.00				2.00			
Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
44,354,314	1,673,748	42,680,567	6,850,927	3,957,551	149,342	3,808,209	611,280	14,949,844	543,480	14,406,364	2,290,981	42,682,179	1,481,496	41,200,683	6,479,164	7,196,987	246,386	6,950,601	1,089,498
44,354,314	1,673,748 1,673,748	42,680,567 41,006,819	6,850,927 6.647,900	3,957,551 3,808,209	149,342 149,342	3,808,209 3,658,868	611,280 593,164	14,949,844 14,406,364	543,480 543,480	14,406,364 13.862.884	2,416,411 2,225,056	42,682,179 41,200.683	1,481,496 1,481,496	41,200,683 39,719,188	6,479,164 6,299,458	7,196,987 6,950,601	246,386 246,386	6,950,601 6,704,215	1,089,498 1.059.611
42,680,567 42,680,567	1,673,748	41,006,819	6.647,900	3,808,209	149,342	3,658,868	593,164	14,406,364	543,480	13,862,884	2,345,755	41,200,683	1,481,496	39,719,188	6,299,458	6,950,601	246,386	6,704,215	1,059,611
42,000,567	1,673,748	39,333,071	6.444.873	3,658.868	149,342	3,509,526	575,049	13.862.884	543,480	13,319,404	2,345,755	39,719,188	1,481,496	38,237,692	6,119,751	6,704,215	246,386	6,457,829	1,039,011
41,006,819	1.673.748	39,333,071	6.444.873	3,658,868	149.342	3,509,526	575,049	13.862.884	543,480	13,319,404	2,137,132	39,719,188	1,481,496	38.237.692	6.119.751	6,704,215	246,386	6,457,829	1,029,725
39,333,071	1,673,748	37,659,324	6.241.847	3.509.526	149,342	3,360,185	556,934	13,319,404	543,480	12,775,923	2,093,207	38,237,692	1,481,496	36,756,196	5,940,045	6,457,829	246,386	6,211,444	999.838
39,333,071	1,673,748	37,659,324	6,241,847	3,509,526	149,342	3,360,185	556,934	13,319,404	543,480	12,775,923	2,204,442	38,237,692	1,481,496	36,756,196	5,940,045	6,457,829	246,386	6,211,444	999,838
37,659,324	1,673,748	35,985,576	6,038,820	3,360,185	149,342	3,210,843	538,819	12,775,923	543,480	12,232,443	2,027,283	36,756,196	1,481,496	35,274,700	5,760,339	6,211,444	246,386	5,965,058	969,951
	1,673,748	35,985,576	6,038,820	3,360,185	149,342	3,210,843	538,819	12,775,923	543,480	12,232,443	2,133,786	36,756,196	1,481,496	35,274,700	5,760,339	6,211,444	246,386	5,965,058	969,951
37,659,324		34,311,828	5,835,793	3,210,843	149,342	3,061,502	520,704	12,232,443	543,480	11,688,963	1,961,358	35,274,700	1,481,496	33,793,205	5,580,632	5,965,058	246,386	5,718,672	940,064
35,985,576	1,673,748					3,061,502	520.704	12.232.443	543,480	11,688,963	2,063,130	35,274,700	1,481,496	33,793,205	5,580,632	5,965,058	246,386	5,718,672	940,064
	1,673,748 1,673,748	34,311,828	5,835,793	3,210,843	149,342														
35,985,576 35,985,576 34,311,828	1,673,748 1,673,748	34,311,828 32,638,080	5,632,767	3,061,502	149,342	2,912,160	502,588	11,688,963	543,480	11,145,483	1,895,434	33,793,205	1,481,496	32,311,709	5,400,926	5,718,672	246,386	5,472,286	910,177
35,985,576 35,985,576	1,673,748	34,311,828	.,					11,688,963 11,688,963	543,480 543,480	11,145,483 11,145,483	1,895,434 1,992,473	33,793,205 33,793,205	1,481,496 1,481,496	32,311,709 32,311,709	5,400,926 5,400,926	5,718,672 5,718,672			910,177 910,177
35,985,576 35,985,576 34,311,828	1,673,748 1,673,748	34,311,828 32,638,080	5,632,767	3,061,502	149,342	2,912,160	502,588								.,,		246,386	5,472,286	

b0467.1 Recond	uctor the Dickerson	ı - Pleasant View	230kV circuit	b1126 Upgrad	e the 230kV line fr	om Buzzard 016 -	Ritchie 059	230 kV '23032' ci	uctor the Dickerso rcuit and upgrade H" and Quince Oro	terminal equipme	nt at Dickerson						
Yes				Yes				Yes									
35				35				35									
No				No				No									
0				0				0									
U				U				U									
12.1301%				12.1301%				12.1301%									
12.1301%				12.1301%				12.1301%									
9,000,000				39,000,000				9,200,000									
257,143				1,114,286				262,857									
6.00				6.00				6.00									
								Beginning	Depreciation	Ending	Revenue	_	Total	nce	ntive Charge	r Day	onue Credit
6.557.143	257.143	6.300.000	1,021,337	31.757.143	1.114.286	30.642.857	4.831.283	7.754.286	262.857	7.491.429	1.171.572	s	40.620.233	iicci	nuve enarge		40.620.233
6,557,143	257,143	6,300,000	1,021,337	31,757,143	1,114,286	30,642,857	4,831,283	7,754,286	262,857	7,491,429	1,171,572			s	41,569,872		
6,300,000	257,143	6,042,857	990,145	30,642,857	1,114,286	29,528,571	4,696,119	7,491,429	262,857	7,228,571	1,139,687	\$	39,427,384			\$	39,427,384
6,300,000	257,143	6,042,857	990,145	30,642,857	1,114,286	29,528,571	4,696,119	7,491,429	262,857	7,228,571	1,139,687	\$	40,338,539	\$	40,338,539		
6,042,857	257,143	5,785,714	958,954	29,528,571	1,114,286	28,414,286	4,560,956	7,228,571	262,857	6,965,714	1,107,803	\$	38,234,535			\$	38,234,535
6,042,857	257,143	5,785,714	958,954	29,528,571	1,114,286	28,414,286	4,560,956	7,228,571	262,857	6,965,714	1,107,803	\$	39,107,207	\$	39,107,207		
5,785,714	257,143	5,528,571	927,762	28,414,286	1,114,286	27,300,000	4,425,792	6,965,714	262,857	6,702,857	1,075,918		37,041,686	1		\$	37,041,686
5,785,714	257,143	5,528,571	927,762	28,414,286	1,114,286	27,300,000	4,425,792	6,965,714	262,857	6,702,857			37,875,875	\$	37,875,875		
5,528,571	257,143	5,271,429	896,570	27,300,000	1,114,286	26,185,714	4,290,629	6,702,857	262,857	6,440,000	1,044,033	\$		1		\$	35,848,837
5,528,571	257,143	5,271,429	896,570	27,300,000	1,114,286	26,185,714	4,290,629	6,702,857	262,857	6,440,000	1,044,033			\$	36,644,543		
5,271,429	257,143	5,014,286	865,379	26,185,714	1,114,286	25,071,429	4,155,465	6,440,000	262,857	6,177,143	1,012,148			1		\$	34,655,988
5,271,429	257,143	5,014,286	865,379	26,185,714	1,114,286	25,071,429	4,155,465	6,440,000	262,857	6,177,143	1,012,148			\$	35,413,210		
5,014,286	257,143	4,757,143	834,187	25,071,429	1,114,286	23,957,143	4,020,302	6,177,143	262,857	5,914,286	980,264	\$		1		\$	33,463,139
5,014,286	257,143	4,757,143	834,187	25,071,429	1,114,286	23,957,143	4,020,302	6,177,143	262,857	5,914,286	980,264	\$	34,181,878	\$	34,181,878		
														ı			

## **Potomac Electric Power Company**

## Attachment 8 - Company Exhibit - Securitization Workpaper

Long Term Interest  101 Less LTD Interest on Securitization Bonds  Capitalization	
Capitalization	
112 Less LTD on Securitization Bonds 0	
Calculation of the above Securitization Adjustments	

#### Attachment 9 Rate Base Worksheet Pepco

	(Note K)	G	ross Plant In Service			Accumulated Depreciation		Accumula	ted Amortization		Net Plant In Service	
Line No	Month (a) Attachment H-9A, Line No:	Transmission (b) 19	General & Intangible (c) 23	Common (d) 24	Transmission (e) 30	General (f) 31	Common (g) 12	Intangible (h) 10	Common (i) 11	Transmission (j)	General & Intangible (k)	Common (I)
		207.58.g minus 207.57.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I)	207.99.g minus 207.98.g for end of year, records for other months	page 356 for end of year,		219.28.c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	200.21c for end of year,	Electric Only, Form No 1, page 356 for end of year, records for other months	Col. (b) - Col. (c)	Col. (c) - Col. (f) - Col. (h)	col. (d) - Col. (g) - Col. (i)
1	December Prior Year	1,823,195,166	592,499,476	-	586,191,745	145,412,232	-	65,608,282	-	1,237,003,421		(=)(5)(1)
2	January	1,844,867,302	606,959,136		589,371,694		-	68,203,691	-	1,255,495,608		-
3	February	1,850,342,266	610,916,522	-			-	71,014,863	-	1,258,523,095		-
4	March	1,855,758,011	612,951,120				-	73,869,342	-	1,261,378,459		-
5	April	1,858,219,095	614,787,406		377,210,731		-	76,750,893	-	1,261,008,341		-
6	May	1,862,948,595	616,342,567		600,132,646		-	79,656,447	-	1,262,815,949		-
7	June	1,881,737,352	618,536,737	-	602,862,426		-	82,580,979	-	1,278,874,926		-
8	July	1,886,966,041	619,788,026	-	606,011,324		-	85,519,448	-	1,280,954,717	379,084,779	-
9	August	1,889,500,621	621,583,934	-			-	88,478,230	-	1,280,300,785		-
	September	1,892,786,426	628,695,561	-			-	91,507,543	-	1,280,375,673		-
	October	1,895,710,777	633,886,097	-			-	94,635,479	-	1,280,103,882		-
	November	1,899,716,774	634,690,777	-	617,641,081	160,859,964	-	97,812,602	-	1,282,075,693	376,018,212	-
	December	1,953,624,134		-	618,198,371		-	100,957,207	-	1,335,425,763	375,185,329	-
	Average of the 13 Monthly Balances (Attachment 9A	1,876,567,120	619,234,995	-	603,156,634	153,791,105	-	82,815,000		1,273,410,486	382,628,889	
	Less Merger Cost to Achieve (Attachment 10)					-					-	<u> </u>
16	Average of the 13 Monthly Balances Less Merger Cost to Achieve	1,876,567,120	619,234,995	-	603,156,634	153,791,105	-	82,815,000	<u> </u>	1,273,410,486	382,628,889	<u> </u>

#### Adjustments to Rate Base

							Unamortized Regulatory	Unamortized Abandoned	Account No. 282 Accumulated Deferred Income	Account No. 283 Accumulated Deferred Income	Account No. 190 Accumulated Deferred	Account No. 255 Accumulated Deferred
Line N	o Month	CWIP	PHFU		Undistributed		Asset	Plant	Taxes (Note D)	Taxes (Note D)	Income Taxes (Note D)	Investment Credit
	(a)	CWIP in Rate Base	Held for Future Use	Materials & Sup	plies Stores Expense	Prepayments			,	,	, ,	
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(k)	(1)
	Attachment H-9A, Line No:	43a	28	50	47	45		43b				
				227. 8. c + 227.5.c (s								
					end of (227.16.c * Labor Ratio) for							
			214 for end of year, records for									
		(Note C)	other months	months	months	Notes J		Notes B & F	Attachment 1	Attachment 1	Attachment 1	Attachment 1
	December Prior Year		-		25,489	34,774,379	-					
	January		-		1,266	33,840,297	-	340,430				
	February		-		52,206	39,106,230	-	330,155				
	March		-		8,119	36,163,209	-	319,881				
21	April		-		11,363	41,950,099	-	309,606				
22	May		-		58,166	41,371,399	-	299,332				
23	June		-	- 13,65		34,521,210	-	289,057				
	July		-		0,603	34,477,127	-	278,782				
	August		-		57,550	34,372,485	-	268,508				
	September		-		55,920	34,446,816	-	258,233				
	October		-		6,406	34,431,401	-	247,959				
28	November		-	- 14,38	17,997	34,609,311	-	237,684				
29	December		-	- 14,51	6,049	37,331,936	-	227,410				
30	Average of the 13 Monthly Balances (except ADIT - see Attachment 1		-	13,74	10,782	36,261,223		289,057	·		·	

- Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.
- Recovery of regulatory assect on any season can more assectated more assectated annotation expenses is united to any abundoned plant recovery authorized by FERC.

  Recovery of regulatory assect on any season can more assectated annotation of the CWIP balance and the CWIP balance and
- Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the weighted cost of capital will be applied to the Regulatory Asset prior to the
- The Formula Rate shall include a credit to rate base for all unfunded reserves will be included on lines 30 above. The allocators in Co.I. (g) and Co.I. (m) will be the same allocators used in the formula for the cost accounts that are recovered under the above. The allocators in Co.I. (g) and Co.I. (m) will be the same allocators used in the formula for the cost accounts that are recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rute base should exclude the portion of any balance offset by a balance sheet account.
- Calculate using 13 month average balance, except ADIT
- Calculate Using 13 month average obtained; except, ADI Projected balances are for the calendar year the revenue under this formula begins to be charged From Attachment 3, line 45 column F for the end of year balance and records for other months In the true-up calculation, estual monthly balance records are used

## Attachment 9A Rate Base Worksheet - Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations) Pepco

	(Note A)		Gross Plant In Service				Asset Retir	ement Obligations			Gross Plant in Service Less Project	ed Asset Retirement Obligations	
Line No	Month	Total Plant in Service	Transmission	General & Intangible	Common	Total Plant in Service	Transmission	General & Intangible	Common	Total Plant in Service	Transmission	General & Intangible	Common
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)
Attachmen	ent H-9A, Line No									6			
						207.57.g. + 207.74.g. +							
						207.57.g. + 207.74.g. + 207.83.g. + 207.98.g.							
						Projected monthly balances							
						that are the amounts expected							
			207.58.g. Projected monthly balances that are			to be included in 207.57.g. +	balances that are the amounts	S .					
			the amounts expected to be included in 207.58.g for end of year and records for other 2	07.001 205.5 - 51 -6		207.74.g. + 207.83.g. +		207.00 - 61-6	Electric Only, Form No 1, pag 356 for end of year, records for				
		records for other months		ear, records for other months		records for other months		records for other months	other months		Col. (c) - Col. (g)	Col. (d) - Col. (h)	Col. (e) - Col. (i)
	r Prior Year	10,618,139,780	1,823,195,166	593,826,442	-	18,580,276		1,326,960	5 .	10,599,559,504	1,823,195,166	592,499,476	(-)
2 January		10,721,295,640 10,773,695,535	1,844,867,302	608,286,102		18,579,631		1,326,960		10,702,716,009 10,755,252,579	1,844,867,302		
February March		10,7/3,695,535	1,850,342,266 1,855,758,011	612,243,488 614,278,086		18,442,956 18,442,956		1,326,966 1,326,966		10,755,252,579	1,850,342,266 1,855,758,011		
5 April		10,874.616,798	1.858.219.095	616,114,372		18,442,956		1,326,966		10,856,173,841	1,858,219.095		
5 May		10,923,010,057	1,862,948,595	617,669,533	-	18,442,956		1,326,966		10,904,567,101	1,862,948,595	616,342,567	
7 June		10,994,250,635	1,881,737,352	619,863,703	-	18,442,956		1,326,966		10,975,807,679	1,881,737,352		
8 July 9 August		11,029,187,381 11,049,373,445	1,886,966,041 1,889,500,621	621,114,992 622,910,900	-	18,442,956 18,442,956		1,326,966 1,326,966		11,010,744,425 11,030,930,488	1,886,966,041 1,889,500,621		
O September	er	11,101,824,462	1,892,786,426	630,022,527		18,442,956		1,326,966		11,030,930,488	1,892,786,426		
11 October		11,151,211,631	1,895,710,777	635,213,062		18,442,956		1,326,960		11,132,768,675	1,895,710,777	633,886,097	
12 November		11,172,440,470	1,899,716,774	636,017,743		18,442,956		1,326,966		11,153,997,513	1,899,716,774		
13 December 14	r Average of the 13 Monthly Balances	11,362,453,816	1,953,624,134 1,876,567,120	639,744,537	-	18,442,956 18,464,033		1,326,966		11,344,010,860 10,951,150,563	1,953,624,134 1,876,567,120	638,417,571	
14	Average of the 13 Monthly Balances	10,909,014,393	1,870,307,120	020,501,900		10,404,033		1,320,700	,	10,931,130,303	1,870,507,120	019,234,993	
			Accu	nulated Depreciation & Amorti	zation					Asset Retire	ment Obligations		
ine No		T . I		G 10		C B	Common Amort.	T . I		G ID		G B	
NO	Month (a)	Total Plant in Service (b)	Transmission (c)	General Depr. (d)	Intangible Amort. (e)	Common Depr.	Common Amort.	Total Plant in Service (h)	Transmission (i)	General Depr.	Intangible Amort. (k)	Common Depr.	Common Amort. (m)
Attachmen	ent H-9A, Line No	(4)	(4)	(=)	(6)	(9)	(8)	(4)	(6)	0	(-)	(4)	()
								219.29.c Projected monthly	219.25.c Projected monthly				
		219 29 c Projected monthly balances that	219.25.c Projected monthly balances that are					balances that are the amounts	balances that are the amounts				
		are the amounts expected to be included in	the amounts expected to be included in			Electric Only, Form No 1,	Electric Only, Form No 1,	expected to be included in	expected to be included in			Electric Only, Form No 1, page 356	Electric Only, Form No 1, pag
			219.25.c for end of year and records for other 2			page 356 for end of year,	page 356 for end of year,	219.29.c for end of year and		219.28c for end of year, records for			
15 December	B : 17	other months 3.523,143,187		or other months 145,498,024	records for other months 65,608,282	records for other months	records for other months	records for other months	records for other months	other months 85,792	other months	months	other months
15 December 16 January	r Prior Year	3,523,143,187 3,501,591,070		145,498,024	68,203,691			- 2,404,720		123,382		1	
7 February		3,519,259,517	591,819,170	148,305,350	71,014,863			- 2,452,153	3	160,972			
8 March		3,538,928,465	594,379,552	149,716,877	73,869,342			- 2,544,52		198,562		-	
19 April		3,559,069,036	597,210,754	151,130,299	76,750,893			- 2,544,52		198,562		-	
0 May 1 June		3,579,059,478 3,599,469,206	600,132,646 602,862,426	152,545,298 153,962,697	79,656,447 82,580,979			- 2,544,52° - 2,544,52°	7	198,562 198 562			
22 July		3,620,739,465	606,011,324	155,382,361	85,519,448			2,544,52		198,562			
3 August		3,641,975,951	609,199,836	156,802,813	88,478,230			- 2,544,52	7	198,562		-	
24 September	er	3,663,483,864	612,410,753	158,223,527	91,507,543	-		- 2,544,52		198,562 198,562		-	
25 October		2 60 4 000 602	610 000 004	150 644 400								-	
26 November	er.	3,684,856,663 3,705,288,371	615,606,894 617,641,081	159,644,490 161,058,526	94,635,479 97,812,602			- 2,544,52° - 2,544,52°	7				
27 December	r	3,705,288,371 3,722,990,905	617,641,081 618,198,371	161,058,526 162,473,597	97,812,602 100,957,207			- 2,544,52° - 2,544,52°	7 7	198,562 198,562	<u> </u>	<u> </u>	
27 December		3,705,288,371 3,722,990,905	617,641,081 618,198,371	161,058,526	97,812,602	-		- 2,544,52	7 7	198,562	-	: <u>:</u>	<u> </u>
27 December	r	3,705,288,371 3,722,990,905	617,641,081 618,198,371 603,156,634	161,058,526 162,473,597 153,972,318	97,812,602 100,957,207 82,815,000			- 2,544,52° - 2,544,52°	7 7	198,562 198,562	<u> </u>	<u> </u>	-
27 December 28	T Average of the 13 Monthly Balances	3,705,288,371 3,722,990,905 s 3,604,604,244	617,641,081 618,198,371 603,156,634 Projected Accumulated Deprecia	161,058,526 162,473,597 153,972,318 ion & Amortization Less Proje	97,812,602 100,957,207 82,815,000 cted Asset Retirement Obli	igations	-	- 2,544,52° - 2,544,52°	7 7	198,562 198,562	-	<u> </u>	-
26 November 27 December 28 Line No	T Average of the 13 Monthly Balances  Month	3,705,288,371 3,722,990,905 3,604,604,244 Total Plant in Service	617,641,081 618,198,371 603,156,634 Projected Accumulated Deprecia	161,088,526 162,473,597 153,972,318 ion & Amortization Less Projection	97,812,602 100,957,207 82,815,000 cted Asset Retirement Obli Intangible Amortization	igations  Common Depreciation	Common Amortization	- 2,544,52° - 2,544,52°	7 7	198,562 198,562	-	<u>:</u>	-
27 December 28 Line No	T Average of the 13 Monthly Balances  Month (a)	3,705,288,371 3,722,990,905 s 3,604,604,244	617,641,081 618,198,371 603,156,634 Projected Accumulated Deprecia	161,058,526 162,473,597 153,972,318 ion & Amortization Less Proje	97,812,602 100,957,207 82,815,000 cted Asset Retirement Obli	igations	Common Amortization (g) 11	- 2,544,52° - 2,544,52°	7 7	198,562 198,562	-	<u>:</u>	<u>.</u>
27 December 28 .ine No Attachmen	Average of the 13 Monthly Balances  Month (a)  ent H-9A, Line No	3,705,288,371 3,722,990,905 3,604,604,244 Total Plant in Service (b) 9 Col. (b) - Col. (h)	617,641,081 618,198,371 603,156,634 Projected Accumulated Deprecia Transmission (c) 30 Col. (c) - Col. (i)	161,058,526 162,473,572,318 ion & Amortization Less Proje  General Depreciation (d) 31 ol. (d) - Col. (i)	97,812,602 100,957,207 82,815,000 cted Asset Retirement Obli Intangible Amortization (e) 32 Col. (e) - Col. (k)	igations  Common Depreciation (f)	(g)	- 2,544,52° - 2,544,52°	7 7	198,562 198,562		: :	<u>.</u>
27 December 28 ine No Attachmen 29 December	Average of the 13 Monthly Balances  Month (a)  ent H-9A, Line No	3,705,288,371 3,702,298,305 3,604,604,244 Total Plant in Service (b) 9 Col. (b) - Col. (h) 3,520,738,461	617,641,081 618,198,371 603,156,634 Projected Accumulated Deprecia Transmission (c) 30 Col. (c) - Col. (i) 586,191,745	161,058,526 162,473,597 153,972,318 ion & Amortization Less Proje General Depreciation (d) 31 iol. (d) - Col. (j)	97,812,602 100,957,207 82,815,000 cted Asset Retirement Obli Intangible Amortization (e) 32 Col. (e) - Col. (k) 65,608,282	Common Depreciation (f) 12	(g) 11	- 2,544,52° - 2,544,52°	7 7	198,562 198,562	<u> </u>	<u>:</u>	-
27 December 28 December No Attachmen 29 December 30 January	r Average of the 13 Monthly Balances  Month (a) an H-9A, Line No r Prior Year	3,705,288,371 3,722,990,58 3,604,604,244 Total Plant in Service (b) Col. (b) - Col. (h) 3,520,738,461 3,499,094,616	617,641,081 618,198,371 603,156,634 Projected Accumulated Deprecia Transmission (c) 30 Col. (c) - Col. (i) 586,191,745 589,371,694	161,058,526 162,473,597 153,972,318 ion & Amortization Less Proje General Depreciation (d) 31 iol. (d) - Col. (j) 145,412,232 146,772,896	97,812,602 100,957,207 82,815,000 cted Asset Retirement Obli Intangible Amortization (e) 32 Col. (e) - Col. (k) 65,608,282 68,203,691	Common Depreciation (f) 12	(g) 11	- 2,544,52° - 2,544,52°	7 7	198,562 198,562	<u> </u>	•	
ine No Attachmen  29 December  30 January  31 February	r Average of the 13 Monthly Balances  Month (a) an H-9A, Line No r Prior Year	3,705,288,371 3,702,298,305 3,604,604,244 Total Plant in Service (b) 9 Col. (b) - Col. (h) 3,520,738,461	617,641,081 618,198,371 603,156,634 Projected Accumulated Deprecia Transmission (c) 30 Col. (c) - Col. (i) \$86,191,745 589,371,694 591,819,170	161,058,526 162,473,597 153,972,318 ion & Amortization Less Proje General Depreciation (d) 31 ol. (d) - Col. (j) 145,412,232 146,772,896 148,144,378	97,812,602 100,957,207 82,815,000 cted Asset Retirement Obli Intangible Amortization (e) 32 Col. (e) - Col. (k) 65,608,282	Common Depreciation (f) 12	(g) 11	- 2,544,52° - 2,544,52°	7 7	198,562 198,562	<u> </u>	<u>:</u>	
27 December  Attachmen 29 December  10 January 11 February 13 April	r Average of the 13 Monthly Balances  Month (a) an H-9A, Line No r Prior Year	3,705,288,371 3,722,298,371 3,604,604,244 Total Plant in Service (b) 9 Col. (b) - Col. (h) 3,520,738,461 3,158,039,384 3,356,343,938	617,641,081 618,198,371 603,156,634 Projected Accumulated Deprecia Transmission (c) 30 Col. (c) - Col. (i) 586,191,745 589,371,694 591,819,170 594,379,552 597,210,754	161,058,526 162,473,597 153,972,318 ion & Amortization Less Proje General Depreciation (d) 31 iol. (d) - Col. (j) 145,412,232 146,772,896 148,144,378 149,518,315 150,931,373	978.12,602 100.957,207 82,815,000 100.957,207 82,815,000 101.0	Common Depreciation (f) 12	(g) 11	- 2,544,52° - 2,544,52°	7 7	198,562 198,562	·		
ne lo Attachmen  Attachmen  December  January  February  March  April  May	r Average of the 13 Monthly Balances  Month (a) an H-9A, Line No r Prior Year	3,705,288,371 3,722,990,58 3,604,604,244 Total Plant in Service (b) Col. (b) - Col. (h) 3,520,738,461 3,368,07363 3,356,837363 3,356,837363 3,356,524,509	617,641,081 618,198,371 603,156,634 Projected Accumulated Deprecia Transmission (c) 30 Col. (c) - Col. (i) 588,371,694 591,819,170 594,379,552 597,210,754 660,132,646	161,058,526 162,473,597 153,972,318 ion & Amortization Less Proje General Depreciation (d) - Col. (j) 116,412,732 145,142,732 145,142,732 149,158,315 150,031,737 152,346,736	978.12,602 100.957,207 82,815,000 100.957,207 82,815,000 100.000 100.000 100.0000 100.00000000	Common Depreciation (f) 12	(g) 11	- 2,544,52° - 2,544,52°	7 7	198,562 198,562	<u>.</u>	<u>:</u>	<u> </u>
7 December 8 ne io Attachmen 9 December 0 January 1 March 3 April 4 May 5 June	r Average of the 13 Monthly Balances  Month (a) an H-9A, Line No r Prior Year	3,705,288,371 3,722,980,355 3,604,604,244  Total Plant in Service (b) 9 Col. (b) - Col. (h) 3,320,738,461 3,490,994,61 3,506,383,938 3,556,543,938 3,556,543,938 3,556,543,938	617,641,081 618,198,371 603,156,634 Projected Accumulated Deprecia Transmission (c) 30 Col. (c) - Col. (i) 586,191,745 589,371,694 591,819,170 594,379,552 597,210,754 600,132,646 602,882,426	161,085,25 d 162,473,597 153,972,318 ion & Amerization Less Proje General Depreciation (d) 31 ol. (d) - Col. (j) 145,412,32 146,772,396 149,918,315 150,931,737 152,346,75 153,766,135 153,766,135 153,766,135 153,766,135	978.12,602 100.957,207 82,815,000 100.957,207 82,815,000 101.000 101.000 101.0000 10	Common Depreciation (f) 12	(g) 11	- 2,544,52° - 2,544,52°	7 7	198,562 198,562	<u>.</u>		-
Attachmen  Attachmen  Populary  February  March  Amay  Mary  May  June  May  June  May  June  May  June  May  June	r Average of the 13 Monthly Balances  Month (a) an H-9A, Line No r Prior Year	3,705,288,371 3,702,288,371 3,705,288,371 3,604,604,244  Total Plant in Service (b) Col. (b) - Col. (h) 3,520,738,461 3,490,094,616 3,516,807,363 3,536,839,383 3,556,524,509 3,376,1194,1938	617,641,081 618,198,371 603,156,634 Projected Accumulated Deprecia Transmission (c) 30 Col. (c) - Col. (i) 586,191,745 589,371,694 591,819,170 594,379,532 597,210,746 602,380,246 606,011,324	161,085,25 c   162,475,97    153,072,318    160    4 Amortization Less Projection (1    6    6    6    6    6    6    6	978.12,602 100.957,207 82,815,000 100.957,207 82,815,000 101.000 102.000 103.000 103.000 104.000 105.0000 105.	Common Depreciation (f) 12	(g) 11	- 2,544,52° - 2,544,52°	7 7	198,562 198,562	<u>.</u>	:	
27 December  28 Attachmen  29 December  30 January  31 February  29 March  33 April  34 May  35 June  36 July  37 August	r Average of the 13 Monthly Balances  Month (a) ent H-9A, Linc No Prior Year	3,705,288,371 3,722,980,355 3,604,604,244  Total Plant in Service (b) 9 Col. (b) - Col. (h) 3,320,738,461 3,490,994,61 3,506,383,938 3,556,543,938 3,556,543,938 3,556,543,938	617,641,081 618,198,371 603,156,634 Projected Accumulated Deprecia Transmission (c) 30 Col. (c) - Col. (i) 586,191,745 589,371,694 591,819,170 594,379,552 597,210,754 600,132,646 602,882,426	161,085,25 d 162,473,597 153,972,318 ion & Amerization Less Proje General Depreciation (d) 31 ol. (d) - Col. (j) 145,412,32 146,772,396 149,918,315 150,931,737 152,346,75 153,766,135 153,766,135 153,766,135 153,766,135	978.12,602 100.957,207 82,815,000 100.957,207 82,815,000 101.000 101.000 101.0000 10	Common Depreciation (f) 12	(g) 11	- 2,544,52° - 2,544,52°	7 7	198,562 198,562	<u>.</u>	:	
27 December  Attachmen  Pocember  December  De	T Average of the 13 Monthly Balances  Month (a)  the Prior Year	3,705,288,371 3,722,998,398 3,604,604,244  Total Plant in Service (b) 9 Col. (b) - Col. (h) 3,520,738,461 3,490,994,616 3,316,807,363 3,356,234,509 3,356,234,509 3,356,234,509 3,356,234,509 3,358,338,345,345,345,345,345,345,345,345,345,345	617,641,081 618,198,371 603,156,634  Projected Accumulated Deprecia  Transmission (c) 30  Col. (c) - Col. (i) 586,191,745 589,371,694 591,319,170 394,379,522 394,379,523 601,132,646 606,011,324 609,191,346 601,019,836 612,410,753 615,506,894	161,058,256 162,474,597 153,972,318 ion & Amortization Less Proje General Depreciation (a) 31 ol. (d) - Col. (j) 145,712,322 146,772,896 148,144,378 149,318,31 152,346,736 153,764,135 155,183,799 156,604,252 158,024,965	97,812,602 100,957,207 82,815,000 See a see a	igations  Common Depreciation (f) (2) (Col. (f) - Col. (f)	(g) 11	- 2,544,52° - 2,544,52°	7 7	198,562 198,562	-		
28 Line No Attachmen 29 December 30 January 31 February 32 March 33 April 34 May 35 June 36 July 37 August 38 September 39 October 0 Kovember	T Average of the 13 Monthly Balances  Month (a) ant H-9A, Line No T Prior Year	3,765,288,371 3,722,998,371 3,764,604,244  Total Plant in Service (b) 9 Col. (b) - Col. (h) 3,520,738,461 3,490,904,616 3,368,831,938 3,556,543,958 3,556,543,958 3,556,543,958 3,556,543,958 3,566,843,958 3,566,843,958 3,566,843,958 3,566,943,373 3,669,993,37 3,669,993,37 3,662,312,136	617,641,081 618,198,371 603,156,634  Projected Accumulated Deprecia  Transmission (c) 30  Col. (c) - Col. (i) 586,191,745 589,371,664 591,819,170 594,379,552 597,210,754 600,132,646 602,802,426 606,011,304 606,	161,085,25 6 162,473,597 153,972,318 1610,88,25 6 162,473,597 153,972,318 1610,8 Ameritzation Less Projec General Depreciation (d) 31 10. (d) - Col. (t) 145,812,232 146,772,896 148,144,378 149,518,315 150,931,377 152,346,736 153,764,133 155,183,792 153,062,955 159,445,928 150,859,964 153,663,964 153,6	97,812,602 100,957,207 82,815,000 cted Asset Reifrement Ohili Intangible Amortization (s) 52 Col. (c) - Col. (l) 68,003,601 71,014,863 73,869,342 76,750,893 79,656,447 82,280,979 85,519,448 81,507,543 94,635,479 97,812,602	igations  Common Depreciation (f) (2) (Col. (f) - Col. (f)	(g) 11	- 2,544,52° - 2,544,52°	7 7	198,562 198,562			
27 December 28 Line No	T Average of the 13 Monthly Balances  Month (a) ant H-9A, Line No T Prior Year	3,705,288,371 3,722,993,98 3,604,604,244  Total Plant in Service (b) 9 Col. (b) - Col. (h) 3,520,738,461 3,499,094,616 3,516,807,363 3,536,534,903 3,576,524,903 3,576,576,576,903 3,576,576,576,903 3,576,576,903 3,576,576,903 3,576,576,903 3,576,576,903 3,576,576,903 3,576,576,903 3,576,576,903 3	617,641,081 618,198,371 603,156,634  Projected Accumulated Deprecia  Transmission (c) 30  Col. (c) - Col. (i) 586,191,745 589,371,694 591,319,170 394,379,522 394,379,523 601,132,646 606,011,324 609,191,346 601,019,836 612,410,753 615,506,894	161,058,256 162,474,597 153,972,318 ion & Amortization Less Proje General Depreciation (a) 31 ol. (d) -Col. (j) 145,712,322 146,772,896 148,144,378 149,318,31 152,346,736 153,764,135 155,183,799 156,604,252 158,024,965	97,812,602 100,957,207 82,815,000 See a see a	Common Depreciation (f) 12 Col. (f) - Col. (	(g) 11	- 2,544,52° - 2,544,52°	7 7	198,562 198,562		•	

Note

A In the true-up calculation, actual monthly balance records are used.

#### **Potomac Electric Power Company** Attachment 10 - Merger Costs (b) (c) (d) (...) (x) O&M Cost To Achieve FERC Account Allocation to Trans Total 100.00% A&G 23,462 12.21% 2,865 23,462 2,865 Total Depreciation & Amortization Expense Cost To Achieve Total Allocation to Trans Total 12.21% 12.21% Intangible Plant Capital Cost To Achieve included in the General and Intangible Plant Intangible Gross Plant December Prior Year #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! 13 14 15 16 17 18 19 January February March #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! April May #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! June July #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! August September #DIV/0! #DIV/0! #DIV/0! 20 21 22 23 #DIV/0! October #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! December #DIV/0! #DIV/0! Accumulated Depreciation Intangible Total December Prior Year January 26 27 February 28 29 30 31 32 33 34 35 36 37 38 April May June July August September October November 39 Average Potomac Electric Power Company Attachment 10 - Merger Costs (b) (c) (d) (...) (x) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year General #DIV/0! Intangible #DIV/0! Total #DIV/0! January February March #DIV/0! #DIV/0! #DIV/0! 41 42 43 44 45 46 47 48 49 50 51 52 53 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! April May June #DIV/0! July August September October November #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! December #DIV/0! #DIV/0! #DIV/0! #DIV/0! Depreciation (Monthly Change of Accumulated Depreciation from above) 54 55 56 57 58 59 60 61 62 February March April May June July August September 63 64 65 October November December Total

	Capital Cost To Achieve included in Total Electric Plant in Service	
67	December Prior Year	-
68	January	-
69	February	-
70	March	-
71	April	-
72	May	-
73	June	-
74	July	-
75	August	-
76	September	-
77	October	-
78	November	-
79	December	-
80	Average	-

## Potomac Electric Power Company Attachment 11A - O&M Workpaper

(a) (b) (c) 321.83.b to 321.112.b

			Total	Non-Recoverable	Dire	ectly Assigned
1	Operation, Supervision & Engineering	560.0	\$ 8,720,227		\$	8,720,227
2	Load Dispatch-Reliability	561.1	-		\$	-
3	Load Dispatch-Monitor & Oper Tran Sys	561.2	354,308		\$	354,308
4	Load Dispatch-Trans Svc & Scheduling	561.3	-		\$	-
5	Scheduling, Sys Control & Dispatch Svc	561.4	43,408		\$	43,408
6	Reliability Planning & Standards Devel	561.5	-		\$	-
7	Transmission Service Studies	561.6	-		\$	-
8	Generation Interconnection Studies	561.7	146,394		\$	146,394
9	Reliability Planning & Standard Devel	561.8	11,162		\$	11,162
10	Station Expenses	562.0	-		\$	-
11	Overhead Line Expenses	563.0	-		\$	-
12	Underground Line Expenses	564.0			\$	-
13	Transmission of Electricity by Others	565.0	-		\$	-
14	Miscellaneous Transmission Expenses	566.0	5,188,157	-	\$	5,188,157
15	Rents	567.0	52,346		\$	52,346
16	Maintenance, Supervision & Engineering	568.0	-		\$	-
17	Maintenance of Structures	569.0	2,688,469		\$	2,688,469
18	Maintenance of Computer Hardware	569.1	-		\$	-
19	Maintenance of Computer Software	569.2	705		\$	705
20	Maintenance of Communication Equipment	569.3	-		\$	-
21	Maintenance of Misc Regional Transmission Plant	569.4	-		\$	-
22	Maintenance of Station Equipment	570.0	11,920,676		\$	11,920,676
23	Maintenance of Overhead Lines	571.0	3,905,155		\$	3,905,155
24	Maintenance of Underground Lines	572.0	798,136		\$	798,136
25	Maintenance of Misc Transmission Plant	573.0	1,028,052		\$	1,028,052
26	Transmission Expenses - Total (Sum of lines 1-25)		\$ 34,857,195	\$ -	\$	34,857,195

Transmission O&M Total 34,857,195

(e)

100.00%

417,874

\$18,954,124

(d)

0.00%

Total<sup>2</sup>

(c)

18.17%

335,538

## Potomac Electric Power Company Attachment 11B - A&G Workpaper

323.181.b to 323.196.b Total S&W Allocation Net Plant Allocation Non-Recoverable Directly Assigned \$ Administrative and General Salaries 920.0 7,335,855 7,335,855 Office Supplies and Expenses 921.0 \$ 6,688,764 6,688,764 3 Administrative Expenses Transferred-Credit 922.0 \$ Outside Service Employed 923.0 \$ 121,497,962 117,573,910 3,924,052 Property Insurance 924.0 \$ 1,846,859 1,846,859 Injuries and Damages 925.0 \$ 1,536,584 1,536,584 **Employee Pensions and Benefits** \$ 926.0 14,463,648 14,463,648 \$ Franchise Requirements 927.0 **Regulatory Commission Expenses** 928.0 \$ 1,418,977 1,001,103 417,874 Duplicate Charges-Credit \$ 929.0 \$ General Advertising Expenses 930.1 1,670,452 1,670,452 \$ 12 Miscellaneous General Expenses 930.2 447,774 1,665,985 1,218,211 \$ 13 Rents 931.0 Maintenance of General Plant 935 226,088 226,088 14 \$ 158,351,174 \$ 1,846,859 \$ 7,043,381 15 Administrative & General - Total (Sum of lines 1-14) 149,043,060 417,874

Allocation Factor

Transmission A&G 1

(a)

**(b)** 

12.21%

18,200,712

16

17

18

<sup>&</sup>lt;sup>1</sup> Multiply total amounts on line 15, columns (b)-(e) by allocation factors on line 16.

<sup>&</sup>lt;sup>2</sup> Sum of line 17, columns (b), (c), (d), (e).

## Potomac Electric Power Company Attachment 12 - Depreciation Rates

Number	Plant Type	Applied Depreciation Rate
Electi	ric Transmission	
Land	d and Land Rights	1.55%
Stru	1.36%	
Stati	on Equipment	1.97%
Tow	ers and Fixtures	2.74%
Pole	s and Fixtures	3.21%
Ove	3.13%	
Und	erground Conduit	1.53%
Und	erground Conductors and Devices	2.46%

1.14%

Roads and Trails

359

## **Electric General**

	Electric General	
390 - ALLOCABLE Other	Structures and Improvements	1.60%
390 - ALLOCABLE Major	Structures and Improvements	1.94%
390 - DC	Structures and Improvements	2.66%
390 - MD	Structures and Improvements	13.97%
390 - SMECO	Structures and Improvements	4.40%
391.1 - ALLOCABLE	Office Furniture and Equipment	6.67%
391.1 - DC	Office Furniture and Equipment	6.67%
391.1 - MD	Office Furniture and Equipment	6.66%
391.3 - ALLOCABLE	Office Furniture and Equipment	10.73%
391.3 - DC	Office Furniture and Equipment	10.00%
391.3 - MD	Office Furniture and Equipment	19.56%
393 - DC	Stores Equipment	4.00%
393 - MD	Stores Equipment	4.67%
394 - DC	Tools, Shop, Garage Equipment	4.00%
394 - MD	Tools, Shop, Garage Equipment	6.45%
395 - DC	Laboratory Equipment	6.67%
395 - MD	Laboratory Equipment	5.70%
396 - ALLOCABLE	Power Operated Equipment	2.24%
397 - ALLOCABLE	Communication Equipment	1.29%
397.1 - DC	Communication Equipment	6.63%
397 - MD	Communication Equipment	14.51%
397 - SMECO	Communication Equipment	4.40%
397.1 - ALLOCABLE	Communication Equipment	5.49%
397.2 - MD	Communication Equipment	6.59%
397.3 - DC	Communication Equipment	6.67%
397.3 - MD	Communication Equipment	6.59%
398 - DC	Miscellaneous Equipment	5.00%
398 - MD	Miscellaneous Equipment	6.65%

## Electric Intangible

302	Franchises and Consents	
303	Miscellaneous Intangible Plant	
303.1	2-year plant	50.00%
303.2	3-year plant	33.33%
303.3	4-year plant	25.00%
303.4	5-year plant	20.00%
303.5	7-year plant	14.29%
303.6	10-year plant	10.00%
303.7	12-year plant	8.33%
303.8	15-year plant	6.67%

### Note 1:

Depreciation and amortization rates reflected in FERC Docket No. ER21-83 (transmission), Maryland Case No. 9385 (general and intangible), District of Columbia Formal Case Nos. 1150 and 1151 (general and intangible) and in the 2021 Annual Update (SMECO labeled subaccounts). Allocable subaccount depreciation and amortization rates are calculated and updated based on the approved Maryland and District of Columbia depreciation and amortization rates and weighted by jurisdictional plant balances.

### Note 2:

Within five years of the effective date of the Settlement in Docket No. ER19-5 et al, and at least every five years thereafter, Pepco will file an FPA Section 205 rate proceeding, with a new depreciation study, to revise its transmission depreciation rates (unless the company has otherwise submitted an FPA Section 205 rate filing, with a new depreciation study, that addresses its depreciation rates in the prior five years).

Note 3: The rates on this schedule cannot be changed absent a section 205 or 206 filing.

## Pepco Jun22May23 Attachment H-1A True-Up 2021

## ATTACHMENT H-9A

Potomac Electric Power Company							
	nula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction		2021 True-Up		
Sha	ded cells are input cells						
Alloce	Missan A Color Allerdia France						
1	Wages & Salary Allocation Factor Direct Transmission Wages Expense		p354.21b	\$	8,091,487		
1a 1b	Exelon Business Services Company Transmission Wages Expense Pepco Holdings Service Company Wages Expense		P354 footnote P354 footnote		698,111 538,571		
1c 2	Total Transmission Expense Direct Total Wages Expense		(Line 1+1a+1b) p354.28b	\$	9,328,169 74,950,055		
2a 2b	Exelon Business Services Company Total Wages Expense Pepco Holdings Service Company Total Wages Expense		P354 footnote P354 footnote		6,962,321 13,452,405		
2c 3	Total Wages Expense Less A&G Wages Expense		(Line 2+2a+2b) p354.27b	\$	95,364,781 6,092,532		
3a	Less Exelon Business Services Company A&G Wages Expense		P354 footnote	Ψ	5,183,903		
3b	Less Pepco Holdings Service Company A&G Wages Expense		P354 footnote		7,701,288		
4	Total		(Line 2c - 3 -3a-3b)		76,387,058		
5	Wages & Salary Allocator		(Line 1c / 4)		12.2117%		
6	Plant Allocation Factors Electric Plant in Service	(Note B)	p207.104g (See Attachment 9A, line 14, column j)	\$	10,337,345,937		
6a 7	Less Merger Costs to Achieve Common Plant In Service - Electric	(1000 5)	Attachment 10, line 80, column b (Line 24 - 24a)	\$	651,008		
8	Total Plant In Service		(Line 6 - 6a +7)		10,336,694,929		
9	Accumulated Depreciation (Total Electric Plant)		p219.29c (See Attachment 9A, line 42, column b)	\$	3,435,979,148		
9a 10	Less Merger Costs to Achieve Accumulated Intangible Amortization	(Note A)	Attachment 10, line 39, column b p200.21c (See Attachment 9, line 14, column h)	\$	30,619 60,324,842		
10a 11	Less Merger Costs to Achieve Accumulated Common Amortization - Electric	(Note A)	Attachment 9, line 15, column h p356 (See Attachment 9, line 14, column i)	\$	358,166 0		
11a 12	Less Merger Costs to Achieve Accumulated Common Plant Depreciation - Electric	(Note A)	Attachment 9, line 15, column i p356 (See Attachment 9, line 14, column g)		0		
12a 13	Less Merger Costs to Achieve Total Accumulated Depreciation	(10071)	Attachment 9, line 15, column g (Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)		3,495,915,206		
14	Net Plant		(Line 8 - 13)		6,840,779,724		
15 16	Transmission Gross Plant Gross Plant Allocator		(Line 29 - Line 28) (Line 15 / 8)		1,862,664,086 18.0199%		
17	Transmission Net Plant		(Line 39 - Line 28)		1,265,061,286		
18	Net Plant Allocator		(Line 17 / 14)		18.4929%		
Plant (	calculations						
19	Plant In Service Transmission Plant In Service	(Note B)	p207.58.g (See Attachment 9, line 14, column b)	\$	1,794,153,889		
19a 20	Less Merger Costs to Achieve This Line Intentionally Left Blank	, ,	Attachment 9, line 15, column b		0		
21 22	This Line Intentionally Left Blank Total Transmission Plant In Service		(Line 19 -19a)		1,794,153,889		
23					561,671,326		
23a	General & Intangible Less Merger Costs to Achieve		p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c		651,008		
24 24a	Common Plant (Electric Only)  Less Merger Costs to Achieve	(Notes A & B)	p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d		0		
25 26	Total General & Common Wage & Salary Allocation Factor		(Line 23 -23a + 24 - 24a) (Line 5)		561,020,318 12.21171%		
27	General & Common Plant Allocated to Transmission		(Line 25 * 26)		68,510,196		
28	Plant Held for Future Use (Including Land)	(Note C)	p214 (See Attachment 9, line 30, column c)		0		
29	TOTAL Plant In Service		(Line 22 + 27 + 28)		1,862,664,086		
	Accumulated Depreciation						
30	Transmission Accumulated Depreciation	(Note B)	p219.25.c (See Attachment 9, line 14, column e)		572,347,498		
30a 30b	Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve		Attachment 9, line 15, column e (Line 30 - 30a)		572,347,498		
31	Accumulated General Depreciation		p219.28.c (See attachment 9, line 14, column f)		146,876,034		
31a 32	Less Merger Costs to Achieve Accumulated Intangible Amortization		Attachment 9, line 15, column f (Line 10 - 10a)		30,619 59,966,676		
33	Accumulated Common Amortization - Electric		(Line 11 - 11a)		0		
34 35	Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation		(Line 12 - 12a) (Line 31 - 31a + 32 + 33 + 34)		206,812,092		
36 37	Wage & Salary Allocation Factor General & Common Allocated to Transmission		(Line 5) (Line 35 * 36)		12.21171% 25,255,301		
38	TOTAL Accumulated Depreciation		(Line 30b + 37)		597,602,799		
39	TOTAL Net Property, Plant & Equipment		(Line 29 - 38)		1,265,061,286		
	ment To Rate Base		12002		,,,,		
Adjust							
40a	Account No. 190 (ADIT)  Account No. 190 (ADIT)  True-up Adjustment	(Note V)	Attachment 1A - ADIT Summary, Line 23		3,120,126		
40b 40c	Account No. 281 (ADIT - Accel. Amort) True-up Adjustment Account No. 282 (ADIT - Other Property) True-up Adjustment	(Note V) (Note V)	Attachment 1A - ADIT Summary, Line 46 Attachment 1A - ADIT Summary, Line 69		-231,958,088		
40d 40e	Account No. 283 (ADIT - Other)  Account No. 255 (Accum. Deferred Investment Tax Credits)  True-up Adjustment True-up Adjustment	(Note V) (Note U)	Attachment 1A - ADIT Summary, Line 92 Attachment 1A - ADIT Summary, Line 115		-10,522,622		
40f	Accumulated Deferred Income Taxes Allocated To Transmission	(Note o)	(Line 40a + 40b + 40c + 40d + 40e)		-239,360,585		
4.0	Unamortized Excess / Deficient ADIT	# · · · · · ·	Attachment 4D ADIT Date Board Advantage 1		0501505		
41a 41b	Unamortized Deficient / (Excess) ADIT - Federal Projected Activity Unamortized Deficient / (Excess) ADIT - State Projected Activity	(Note W) (Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 73 Attachment 1D - ADIT Rate Base Adjustment, Line 146		-65,045,950 -1,017,702		
42	Unamortized Deficient / (Excess) ADIT Allocated to Transmission		(Line 41a + 41b)		-66,063,652		
43	Adjusted Accumulated Deferred Income Taxes Allocated To Transmission		(Line 40f + 42)		-305,424,237		
43a	Transmission Related CWIP (Current Year 12 Month weighted average balances)	(Note B)	p216.43.b (See Attachment 9, line 30, column b)		0		
43b	Unamortized Abandoned Transmission Plant		Attachment 9, line 30, column h		412,352		
	Transmission O&M Reserves						
44	Total Balance Transmission Related Account Reserves	Enter Negative	Attachment 5		-8,922,406		
45	Prepayments Prepayments	(Note A)	Attachment 9, line 30, column f		36,261,223		
46	Total Prepayments Allocated to Transmissior	(Note A)	(Line 45)		36,261,223		
47	Materials and Supplies Undistributed Stores Exp	(Note A)	p227.6c & 16.c (See Attachment 9, line 30, column e)		0		
48 49	Wage & Salary Allocation Factor Total Transmission Allocated	. ,	(Line 5) (Line 47 * 48)		12.21%		
50	Transmission Materials & Supplies	(Note AA)	p227.8c + p227.5c (See Attachment 9, line 30, column d)		13,740,782		
51	Total Materials & Supplies Allocated to Transmission		(Line 49 + 50)		13,740,782		
	Cash Working Capital						

Attachment 6F PEPCO

53,817,320
12.50%

52 Operation & Maintenance Expense 53 1/8th Rule (Line 85) x 1/8

54	Total Cash Working Capital Allocated to Transmission			(Line 52 * 53)	6,727,165
55 56	Network Credits Outstanding Network Credits Less Accumulated Depreciation Associated with Facilities with	Outstanding Naturals Condita	(Note N)	From PJM From PJM	0
57	Net Outstanding Credits	Outstanding Network Credits	(Note N)	(Line 55 - 56)	0
58	TOTAL Adjustment to Rate Base			(Line 43 + 43a + 43b + 44 + 46 + 51 + 54 - 57)	-257,205,121
59	Rate Base			(Line 39 + 58)	1,007,856,165
O&M	Transmission O&M				
60 61	Transmission O&M Less extraordinary property loss			Attachment 11A, line 27, column c Attachment 5	34,857,195 0
62 63	Plus amortized extraordinary property loss Less Account 565			Attachment 5 p321.96.b	0
63a 64	Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and	booked to Account 565	(Note O)	Attachment 10, line 1, column x PJM Data	0
65 66	Plus Transmission Lease Payments Transmission O&M		(Note A)	p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)	0 34,857,195
67	Allocated General & Common Expenses Common Plant O&M		(Note A)	p356	0
68 68a	Total A&G For informational purposes: PBOB expense in FERC Account	926	(Note S)	Attachment 11B, line 15, column a Attachment 5	158,351,174 -250,323
68b 68c	Less Merger Costs to Achieve Less Other			Attachment 10, line 2, column b Attachment 5	23,462 3,943,879
69 70 71	Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1		(Note E)	p323.185b p323.189b p323.191b	1,846,859 1,418,977 1,670,452
72 73	Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues		(Note D)	p335.b p352-353	0 404,485
74 75	General & Common Expenses Wage & Salary Allocation Factor		, , , , , , , , , , , , , , , , , , ,	(Lines 67 + 68) - Sum (68b to 73) (Line 5)	149,043,060 12.2117%
76	General & Common Expenses Allocated to Transmission			(Line 74 * 75)	18,200,712
77 78	Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1		(Note G) (Note K)	p323.189b p323.191b	417,874 0
79	Subtotal - Transmission Related		(Note K)	(Line 77 + 78)	417,874
80 81	Property Insurance Account 924 General Advertising Exp Account 930.1		(Note F)	p323.185b p323.191b	1,846,859 0
82 83	Total Net Plant Allocation Factor			(Line 80 + 81) (Line 18)	1,846,859 18.49%
84 85	A&G Directly Assigned to Transmission  Total Transmission O&M			(Line 82 * 83) (Line 66 + 76 + 79 + 84)	341,539 53,817,320
00	Total Transmission Oxivi			(Line 00 + 70 + 75 + 64)	33,017,320
Depre	ciation & Amortization Expense				
86	Depreciation Expense Transmission Depreciation Expense			P336.7b&c (See Attachment 5)	37,329,093
86a	Amortization of Abandoned Transmission Plant			Attachment 5	123,294
87 87a	General Depreciation Less Merger Costs to Achieve			p336.10b&c (See Attachment 5) Attachment 10, line 8, column b	13,415,892 8,578
88 88a	Intangible AmortizationLess Merger Costs to Achieve		(Note A)	p336.1d&e (See Attachment 5) Attachment 10, line 9, column b	24,209,541 94,246
90 91	Total Wage & Salary Allocation Factor			(Line 87 - 87a + 88 - 88a) (Line 5) (Line 89 * 90)	37,522,609 12.2117% 4,582,154
91 92	General Depreciation Allocated to Transmissior  Common Depreciation - Electric Only		(Note A)	p336.11.b (See Attachment 5)	4,302,134
93 94	Common Amortization - Electric Only Total		(Note A)	p356 or p336.11d (See Attachment 5) (Line 92 + 93)	0
95 96	Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmission			(Line 5) (Line 94 * 95)	12.2117% 0
07	Table Towns and December 2			(1/2-20-20-201-20)	10.001.511
97 <b>T</b> oyor	Total Transmission Depreciation & Amortization			(Line 86 + 86a + 91 + 96)	42,034,541
98	Cither than Income  Taxes Other than Income			Attachment 2	13,572,996
99	Total Taxes Other than Income			(Line 98)	13,572,996
Retur	n / Capitalization Calculations				
100	Long Term Interest Long Term Interest			p117.62c through 67c	155,429,301
101 102	Less LTD Interest on Securitization Bonds Long Term Interest		(Note P)	Attachment 8 "(Line 100 - line 101)"	155,429,301 155,429,301
	Preferred Dividends		enter positive	p118.29c	-
104	Common Stock Proprietary Capital			p112.16c	\$ 3,388,628,497
105 106	Less Preferred Stock Less Account 216.1		enter negative enter negative	(Line 114) p112.12c	-1,646,367
106a 107			enter negative (Note Z)	p112.15c (Sum Lines 104 to 106a)	3,386,982,130
400	Capitalization			140 475 thorough 04 s	3,338,890,614
108 109 110	Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt		enter negative enter positive	p112.17c through 21c p111.81c p113.61c	-9,275,452 0
111 112	Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds	(Note P)	enter negative enter negative	Attachment 1B - ADIT EOY, Line 7 Attachment 8	2,556,036 0
113 114	Total Long Term Debt Preferred Stock		(Note X) (Note Y)	(Sum Lines 108 to 112) p112.3c	3,332,171,198 0
115 116	Common Stock Total Capitalization			(Line 107) (Sum Lines 113 to 115)	3,386,982,130 6,719,153,328
117 118	Debt % Preferred %	Total Long Term Debt Preferred Stock	(Note Q)	(Line 108 / (108+114+115)) (Line 114 / (108+114+115))	49.6% 0.0%
119	Common %	Common Stock	(Note Q)	(Line 115 / (108+114+115))	50.4%
120 121 122	Debt Cost Preferred Cost Common Cost	Total Long Term Debt Preferred Stock Common Stock	(Nete I)	(Line 102 / 113) (Line 103 / 114) Fixed	0.0466 0.0000 0.1050
122	Common Cost  Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Note J)	(Line 117 * 120)	0.1050
124 125	Weighted Cost of Preferred Weighted Cost of Common	Preferred Stock Common Stock		(Line 118 * 121) (Line 119 * 122)	0.0000 0.0529
126	Total Return ( R )			(Sum Lines 123 to 125)	0.0760
127	Investment Return = Rate Base * Rate of Return			(Line 59 * 126)	76,628,465

	21.00% 8.30% 0.00% 27.56% 38.04% 1.3804 -2.2756 1.3804 -31,412 200.404 -11,715.987 -504,975 0 -12,020.558 1.3804 -16,593,126 20,271,581 3,647,043
FIT=Federal norm Tax Rate   (Note 1)	8.30% 0.00% 27.56% 38.04% 1.3804 -2.2756 1.3804 -31,412  200,404 -11,715,987 -504,975 0 0 -12,020,558 1.3804 -16,593,126 20,271,581 3,647,043  1,265,061,286 -257,205,121 1,007,856,165 53,817,320 42,034,541 13,572,996 76,628,465
SIT=State Income Tax Rate or Composite   (Note I)	8.30% 0.00% 27.56% 38.04% 1.3804 -2.2756 1.3804 -31,412  200,404 -11,715,987 -504,975 0 0 -12,020,558 1.3804 -16,593,126 20,271,581 3,647,043  1,265,061,286 -257,205,121 1,007,856,165 53,817,320 42,034,541 13,572,996 76,628,465
Tack Gross-Up Factor	0.00% 27.56% 38.04% 1.3804  -22.756 1.3804 -3.1412  200.404 -11.715.987 -504.975 0 -12.020.558 1.3804 -16.593.126 20.271.581 3.647.043  1.265.061.286 -257.205.121 1.007.856.165 53.817.320 42.034.541 13.572.996 76.628.465
Tell	27.56% 38.04% 1.3804 -22.756 1.3804 -31,412  200,404 -11,715,987 -504,975 0 0 -12,020,558 1.3804 -16,593,126 20,271,581 3,647,043  1,265,061,286 -257,205,121 1,007,856,165 53,817,320 42,034,541 13,572,996 76,628,465
132b	38.04% 1.3804  -22.756 1.3804 -31,412  200,404 -11,715,987 -504,975 0-12,020,558 1.3804 -16,593,126 20,271,581 3,647,043  1,265,061,286 -257,205,121 1,007,856,165 53,817,320 42,034,541 13,572,996 76,628,465
Tax Gross-Up Factor	1,3804  -22,756 1,3804 -31,412  200,404 -11,715,987 -504,975 0 -12,020,558 1,3804 -16,593,126 20,271,581 3,647,043  1,265,061,286 -257,205,121 1,007,856,165 53,817,320 42,034,541 13,572,996 76,628,465
133	1.3804 -31,412 200,404 -11,715,987 -504,975 0 -12,020,558 1.3804 -16,593,126 20,271,581 3.647,043 1,265,061,286 -257,205,121 1,007,856,165 53,817,320 42,034,541 13,572,996 76,628,465
133	1.3804 -31,412 200,404 -11,715,987 -504,975 0 -12,020,558 1.3804 -16,593,126 20,271,581 3.647,043 1,265,061,286 -257,205,121 1,007,856,165 53,817,320 42,034,541 13,572,996 76,628,465
Tax Gross-Ly Factor	1.3804 -31,412 200,404 -11,715,987 -504,975 0 -12,020,558 1.3804 -16,593,126 20,271,581 3.647,043 1,265,061,286 -257,205,121 1,007,856,165 53,817,320 42,034,541 13,572,996 76,628,465
Other Income Tax Adjustment	200,404 -11,715,987 -504,975 0 -12,020,558 1,3804 -16,593,126 20,271,581 3,647,043 1,265,061,286 -257,205,121 1,007,856,165 53,817,320 42,034,541 13,572,996 76,628,465
Task Adjustment for AFUDC Equity Component of Transmission Depreciation Expense (Note T)   Attachment 5, Line 1386   Att	11,715,987 -504,975 -12,020,558 -1,3804 -16,593,126 -20,271,581 -3,647,043 -1,265,061,286 -257,205,121 -1,007,856,165 -53,817,320 -42,034,541 -13,572,996 -76,628,465
Task Adjustment for AFUDC Equity Component of Transmission Depreciation Expense (Note T)   Attachment 5, Line 1386   Att	11,715,987 -504,975 -12,020,558 -1,3804 -16,593,126 -20,271,581 -3,647,043 -1,265,061,286 -257,205,121 -1,007,856,165 -53,817,320 -42,034,541 -13,572,996 -76,628,465
1366	11,715,987 -504,975 -12,020,558 -1,3804 -16,593,126 -20,271,581 -3,647,043 -1,265,061,286 -257,205,121 -1,007,856,165 -53,817,320 -42,034,541 -13,572,996 -76,628,465
Amortization of Other Flow-Through Items - Transmission Component	1,202,058 1,3804 -16,593,126 20,271,581 3,647,043 1,265,061,286 -257,205,121 1,007,856,65 53,817,320 42,034,541 13,572,996 76,628,465
136e	1.3804 -16,593,126 20,271,581 3,647,043 1,265,061,286 -257,205,121 1,007,856,1320 42,034,541 13,572,996 76,628,465
1369	1.3804 -16,593,126 20,271,581 3,647,043 1,265,061,286 -257,205,121 1,007,856,1320 42,034,541 13,572,996 76,628,465
137   Income Tax Component =   CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =   (Line 132a * 127 * (1-(123 / 126)))	20,271,581 3,647,043 1,265,061,286 -257,205,121 1,007,856,165 53,817,320 42,034,541 13,572,996 76,628,465
Total Income Taxes	3,647,043 1,265,061,286 -257,205,121 1,007,865 53,817,320 42,034,541 13,572,996 76,628,465
Total Income Taxes	3,647,043 1,265,061,286 -257,205,121 1,007,865 53,817,320 42,034,541 13,572,996 76,628,465
Summary	1,265,061,286 -257,265,121 1,007,856,165 53,817,320 42,034,541 13,572,996 76,628,465
Summary   Summary   Cline 39   Met Property, Plant & Equipment   Cline 39	-257,205,121 1,007,856,165 53,817,320 42,034,541 13,572,996 76,628,465
Summary	-257,205,121 1,007,856,165 53,817,320 42,034,541 13,572,996 76,628,465
139	-257,205,121 1,007,856,165 53,817,320 42,034,541 13,572,996 76,628,465
140	-257,205,121 1,007,856,165 53,817,320 42,034,541 13,572,996 76,628,465
141         Rate Base         (Line 59)           142         O&M         (Line 85)           143         Depreciation & Amortization         (Line 97)           144         Taxes Other than Income         (Line 99)           145         Investment Return         (Line 127)           146         Income Taxes         (Line 138)           147         Gross Revenue Requirement         (Sum Lines 142 to 146)           Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities           148         Transmission Plant In Service         (Line 19)           149         Excluded Transmission Facilities         (Note M)         Attachment 5           150         Included Transmission Facilities         (Line 148 - 149)           151         Inclusion Ratio         (Line 147)           152         Gross Revenue Requirement         (Line 150 / 148)           152         Gross Revenue Requirement         (Line 151 * 152)           Revenue Credits & Interest on Network Credits         Attachment 3           154         Revenue Credits         (Note N)         PJM Data           155         Interest on Network Credits         (Note N)         PJM Data           156         Net Revenue Requirement         (Li	1,007,856,165 53,817,320 42,034,541 13,572,996 76,628,465
142   O&M   (Line 85)     143	53,817,320 42,034,541 13,572,996 76,628,465
143   Depreciation & Amortization   (Line 97)     144   Taxes Other than Income   (Line 99)     145   Investment Return   (Line 138)     147   Gross Revenue Requirement   (Sum Lines 142 to 146)     Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities     148	42,034,541 13,572,996 76,628,465
144         Taxes Other than Income         (Line 99)           145         Investment Return         (Line 127)           146         Income Taxes         (Line 138)           Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities           148         Transmission Plant In Service         (Line 19)           149         Excluded Transmission Facilities         (Line 149)           150         Included Transmission Facilities         (Line 143 - 149)           151         Inclusion Ratio         (Line 150 / 148)           152         Gross Revenue Requirement         (Line 147)           153         Adjusted Gross Revenue Requirement         (Line 151 * 152)           Revenue Credits & Interest on Network Credits         Attachment 3           154         Revenue Credits & Interest on Network Credits         (Note N)           155         Net Revenue Requirement         (Line 153 - 154 + 155)           Net Plant Carrying Charge         (Line 153 - 154 + 155)	13,572,996 76,628,465
145         Investment Return         (Line 127)           146         Income Taxes         (Line 138)           147         Gross Revenue Requirement         (Sum Lines 142 to 146)           Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities           148         Transmission Plant In Service         (Line 19)           49         Excluded Transmission Facilities         (Note M)         Attachment 5           150         Included Transmission Facilities         (Line 148 - 149)           151         Included Transmission Facilities         (Line 150 / 148)           152         Gross Revenue Requirement         (Line 150 / 148)           152         Gross Revenue Requirement         (Line 147)           153         Adjusted Gross Revenue Requirement         (Line 151 * 152)           Revenue Credits         Revenue Credits         Attachment 3           154         Revenue Credits         (Note N)         PJM Data           155         Net Revenue Requirement         (Line 153 - 154 + 155)           Net Plant Carrying Charge         (Line 153 - 154 + 155)	76,628,465
146         Income Taxes         (Line 138)           147         Gross Revenue Requirement         (Sum Lines 142 to 146)           Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities         (Line 19)           148         Transmission Plant In Service         (Line 19)           149         Excluded Transmission Facilities         (Note M)         Attachment 5           150         Included Transmission Facilities         (Line 143 - 149)           151         Inclusion Ratio         (Line 150 / 148)           152         Gross Revenue Requirement         (Line 147)           153         Adjusted Gross Revenue Requirement         (Line 151 * 152)           Revenue Credits & Interest on Network Credits         Attachment 3           154         Revenue Credits         (Note N)           155         Interest on Network Credits         (Note N)           156         Net Revenue Requirement         (Line 153 - 154 + 155)	
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities  148	
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities  148	100 700 005
148         Transmission Plant In Service         (Line 19)           149         Excluded Transmission Facilities         (Note M)         Attachment 5           150         Included Transmission Facilities         (Line 143 - 149)           151         Inclusion Ratio         (Line 150 / 148)           152         Gross Revenue Requirement         (Line 147)           153         Adjusted Gross Revenue Requirement         (Line 151 * 152)           Revenue Credits & Interest on Network Credits         Attachment 3           154         Revenue Credits         (Note N)           155         Interest on Network Credits         (Note N)           156         Net Revenue Requirement         (Line 153 - 154 + 155)	189,700,365
148         Transmission Plant In Service         (Line 19)           149         Excluded Transmission Facilities         (Note M)         Attachment 5           150         Included Transmission Facilities         (Line 143 - 149)           151         Inclusion Ratio         (Line 150 / 148)           152         Gross Revenue Requirement         (Line 147)           153         Adjusted Gross Revenue Requirement         (Line 151 * 152)           Revenue Credits & Interest on Network Credits         Attachment 3           154         Revenue Credits         (Note N)           155         Net Revenue Requirement         (Line 153 - 154 + 155)           Net Plant Carrying Charge         (Line 153 - 154 + 155)	
Excluded Transmission Facilities   (Note M)	1,794,153,889
150	0
152         Gross Revenue Requirement         (Line 147)           153         Adjusted Gross Revenue Requirement         (Line 151 * 152)           Revenue Credits & Interest on Network Credits         Attachment 3           155         Interest on Network Credits         (Note N)           156         Net Revenue Requirement         (Line 153 - 154 + 155)           Net Plant Carrying Charge         Net Plant Carrying Charge	1,794,153,889
153   Adjusted Gross Revenue Requirement (Line 151 * 152)     Revenue Credits & Interest on Network Credits     154	100.00%
Revenue Credits & Interest on Network Credits 154 Revenue Credits 155 Interest on Network Credits 156 Net Revenue Requirement 156 Net Revenue Requirement 157 (Line 153 - 154 + 155) 158 Net Plant Carrying Charge	189,700,365
154         Revenue Credits         Attachment 3           155         Interest on Network Credits         (Note N)         PJM Data           156         Net Revenue Requirement         (Line 153 - 154 + 155)           Net Plant Carrying Charge	189,700,365
154         Revenue Credits         Attachment 3           155         Interest on Network Credits         (Note N)         PJM Data           156         Net Revenue Requirement         (Line 153 - 154 + 155)           Net Plant Carrying Charge	
155         Interest on Network Credits         (Note N)         PJM Data           156         Net Revenue Requirement         (Line 153 - 154 + 155)           Net Plant Carrying Charge	6,676,783
Net Plant Carrying Charge	-
Net Plant Carrying Charge	
Net Plant Carrying Charge	183,023,581
457 N. A. C.	
157 Net Revenue Requirement (Line 156)	183,023,581
158 Net Transmission Plant (Line 19 - 30)	1,221,806,391
159 Net Plant Carrying Charge (Line 157 / 158) 160 Net Plant Carrying Charge without Depreciation (Line 157 - 86) / 158	14.9798% 11.9245%
100 Net Final Carlying Charge without Depreciation   Cline 197 - 90/1750   161 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes   (Line 157 - 86 - 127 - 138) / 158	5.3543%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE	
Net Plant Carrying Charge Calculation per 100 Basis Point Increase in ROE Net Revenue Requirement Less Return and Taxes (Line 156 - 145 - 146)	102,748,073
163 Increased Return and Taxes Attachment 4	87,281,448
Net Revenue Requirement per 100 Basis Point increase in ROE (Line 162 + 163)	190,029,521
165         Net Transmission Plant         (Line 19 - 30)           166         Net Plant Carrying Charge per 100 Basis Point increase in ROE         (Line 164 / 165)	1,221,806,391 15,5532%
167 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation (Line 164 / 165)  167 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation (Line 163 / 165)	12.4979%
168 Net Revenue Requirement (Line 156) 169 True-up amount Attachment 6A, line 4. column i	183,023,581
169 True-up amount Attachment 6A, line 4, column j 170 Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects Attachment 6I, ine 18, column 12	938,134
171 Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515 Attachment 5	230,101
171a MAPP Abandonment recovery pursuant to ER13-607 Attachment 5	-
172 Net Zonal Revenue Requirement (Line 168 + 169 + 170 + 171 + 171a)	
Network Zonal Service Rate	183,961,715
173 1 CP Peak (Note L) PJM Data	
174 Rate (\$MW-Year) (Line 172 / 173)	5,829
175 Network Service Rate (\$/MW/Year) (Line 174)	
(Line 114)	5,829

- Electric portion only
  - Exclude Construction Work in Progress and leases that are expensed as O&M (rather than amortized). New Transmission plan that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-expected to be in-e For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in servi CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive)

- For the reconculation, new transmission plant that was actually piaced in service weighted by the received and non-incentive;

  Transmission Portion Only

  All EPRI Annual Membership Dues

  All Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting Itemized in Form 1 at 351.

  The currently Refetive income tax rate, where FIT is the Federal income tax rate, service, RTO filings, or transmission siting Itemized in Form 1 at 351.

  The Currently Refetive income tax rate, where FIT is the Federal income tax rate, service, RTO filings, or transmission is siting Itemized in Form 1 at 351.

  The Currently Refetive income tax rate, where FIT is the Federal income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the third the state income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the the United to 15% which includes a base Rofe of 10.0% ROFE

- Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Pepco capital structure is derived from gross debt

  Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months)
- effective on the date FERC approves the settlement in ER05-515
  See Attachment 5 Cost Support, section entitled "PBOP Expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27 and ER16-456
- See Attachment 5 Cost Support, section entitled "Other Income Tax Adjustment" for additional information
- Potomac Electric Power Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit.
- Potomac Electric Power Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization (Form 1, 268.6.1) multiplied by (111-7). The Accumulated Deferred income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, theses balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167()-t(h)(6) and averaged in accordance with IRC Section 168(i)(9)(8) in the calculations of rate base in the projected revenue requirement will result in a projected provided ADIT activity in the true-up adjustment to the extent of the overprojection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase. So percent of actual monthly ADIT activity is decrease, 50 percent of actual monthly ADIT activity is a projected monthly ADIT activity is a decrease. So percent of actual monthly ADIT activity is a decrease. So percent of actual monthly ADIT activity is a decrease. So percent of actual monthly ADIT activity is a decrease and actual monthly ADIT activity is a decrease. So percent of actual monthly ADIT activity is a decrease.
- W These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. To preserve rate base neutrality and consistent with the exclusion of ADIT amounts associated with income tax-related regulatory assets and isabilities of sectorised in Note V, regulatory assets and isabilities for deficient and excess ADIT are reflicted without tax gross-up. For the Annual Update (Projected) filing, see Attachment 1D ADIT Rate Base Adjustment, Column C for inputs. For the Annual Update (True-Up) filing, See Attachment 1D ADIT Rate Base Adjustment, Column F for
- Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in Pepco's books and records (trial balance or monthly balance sheet).
- Y Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in Pepco's books and records (trial balance or monthly balance sheet).

  Z Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for January through
- November shall represent the actual balances in Pepco's books and records (trial balance or monthly balance sheet)
- AA Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion is derived by applying the wages and salary allocator to the total of line 5 and is

## Potomac Electric Power Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

	Rate Year =	Actuals for t	he 12 Months Ended D	December 31, 20	21								
	Accumulated Deferred Income Taxe	s (Account No. 19	0)										
	(A)	(B)	Days in Period (C)	(D)	(E)	Projection - (F)	Proration of Deferred Tax (G)	(H)	(1)	(J)	- Proration of Deferred Tax (K)	Activity (Note B) (L)	(M)
		. ,		Total Days	. ,	` '	Prorated Projected	Prorated		Difference	Preserve Proration	Preserve Proration	Preserved Prorated
Line	Month	Days Per Month	Remaining Days Per Month	in Future	Proration Amount (Column C / Column D)	Projected Monthly Activity	Monthly Activity	Projected Balance (Col. G.Plus Col. H. Preceding	Actual Monthly Activity	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	Actual Balance (Col. K + Col. L + Col. M,
		r ei moitii	r ei moitii	Test Period	(Column C / Column D)	Worldly Acavity	(Column E x Column F)	Balance)	Activity	(Note C)	(Note D)	(Note E)	Preceding Balance)
1	ADIT Subject to Proration		•	•		12/31/2020 (Actual)			12/31/2020 (Actual)		•	•	-
2	January	31		- 214	50.00%		-	-	-	-	-	-	-
4	February March	28 31	1	- 214 - 214									Ī.
5	April	30	)	- 214	50.00%			-	-	-		-	-
6	May	31		- 214		-		-	-	-		-	-
8	June July	30 31	18	5 214 4 214	86.45% 71.96%	1	1				-		Ī.
9	August	31	12	3 214	57.48%		1	-		-		-	-
10	September	30	) 9	3 214		-	-	-	-	-	-	-	-
11 12	October November	31 30	6	2 214 2 214	28.97% 14.95%	-	-	-	-	-	-	-	=
13	December	31		1 214			:	=				-	-
14	Total (Sum of Lines 2 - 13)	365				-	-		-	-	-	-	
15	Beginning Balance - ADIT Not Subject	to Proration				12/31/2020 (Actual)		3,954,324	12/31/2020 (Actual)				3,954,324
16 17	Beginning Balance - ADIT Depreciation Beginning Balance - DTA / (DTL)	n Adjustment				(Note F) (Col. (H), Line 15 + Line 16)		3,954,324	(Col. (M), Line 15 + Line	46)			3,954,324
										10)			
18 19	Ending Balance - ADIT Not Subject to I Ending Balance - ADIT Depreciation A	Proration diustment				2021 Projected (Note F)		2,285,928	12/31/2021 (Actual)				2,285,928
20	Ending Balance - DTA / (DTL)	-,				(Col. (H), Line 18 + Line 19)		2,285,928	(Col. (M), Line 18 + Line	19)			2,285,928
21	Average Balance as adjusted (non-pro	rated)				([Col. (H), Line 17 + Line 20]	/2)	3,120,126	([Col. (M), Line 17 + Line	20] /2)			3,120,126
22 23	Prorated ADIT Amount for Attachment H-9A, Line 4					(Col. (H), Line 13 ) (Col. (H), Line 21 + Line 22)		-	(Col. (M), Line 13 ) (Col. (M), Line 21 + Line				0.400.400
25						(Coi. (11), Line 21 * Line 22)		3,120,126	(Cor. (W), Elife 21 · Elife	22)			3,120,126
	Accumulated Deferred Income Taxe	s - Accelerated A	mortization (Account No. 2) Days in Period	81)		Desiration	Proration of Deferred Tax	Antivity (Nata A)		Antoni	- Proration of Deferred Tax	A address (Marker D)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M) Preserved Prorated
				Total Days	Proration Amount	B. C. L.	Prorated Projected	Prorated	Actual Monthly	Difference	Preserve Proration	Preserve Proration	Preserved Prorated Actual Balance
Line	Month	Days Per Month	Prorated Days Per Month	Per Future Test Period	(Column C / Column D)	Projected Monthly Activity	Monthly Activity	Projected Balance (Col. G Plus Col. H, Preceding	Actual Monthly Activity	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	(Col. K + Col. L + Col. M,
				Test Period	,		(Column E x Column F)	Balance)	,	(Note C)	(Note D)	(Note E)	Preceding Balance)
24	ADIT Subject to Proration					12/31/2020 (Actual)			12/31/2020 (Actual)				
25	lancar.	31		- 214	50.00%								
26	January February	28		- 214			1	-		-		-	-
26 27	March	31		- 214	50.00%		-	=	-	-		-	-
28 29	April	30		- 214	50.00% 50.00%			-	-	-		-	-
30	May June	31 30	18	- 214 5 214	86.45%		1			1			
30 31	July	31	15	4 214	71.96%			_	-	-		_	-
32 33	August	31	12	3 214	57.48% 43.46%			-	-	-		-	-
34	September October	30 31	9	3 214 2 214	28.97%		1			1			
35	November	30	) 3	2 214	14.95%			_	-	-		_	-
36 37	December Total (Sum of Lines 25 - 36)	31 365		1 214	0.47%		-	<u> </u>	-	-	-	-	<u>.</u>
31			,			-	-		-	-	-	•	
38	Beginning Balance - ADIT Not Subject	to Proration				12/31/2020 (Actual)		-	12/31/2020 (Actual)				-
39 40	Beginning Balance - ADIT Depreciation Beginning Balance - DTA / (DTL)	n Adjustment				(Note F) (Col. (H), Line 38 + Line 39)		-	(Col. (M), Line 38 + Line	30)			-
								-		00)			-
41 42	Estimated Ending Balance - ADIT Not S Ending Balance - ADIT Depreciation A	Subject to Proration	1			2021 Projected		-	12/31/2021 (Actual)				-
43	Ending Balance - ADT Depreciation At Ending Balance - DTA / (DTL)	ujusimeni				(Note F) (Col. (H), Line 41 + Line 42)			(Col. (M), Line 41 + Line	42)			
44						([Col. (H), Line 40 + Line 43]	1.00		([Col. (M), Line 40 + Line	407.103			
44 45	Average Balance as adjusted (non-proi Prorated ADIT	rated)				([Col. (H), Line 40 + Line 43] (Col. (H), Line 36)	(12)		([Col. (M), Line 40 + Line (Col. (M), Line 36 )	43] /2)			Ī.
46	Amount for Attachment H-9A, Line 4	10Ь				(Col. (H), Line 44 + Line 45)			(Col. (M), Line 44 + Line	45)			
	Accumulated Deferred Income Taxe	s - Property (Acco	ount No. 282)										
			Days in Period	(5)			Proration of Deferred Tax				- Proration of Deferred Tax		-
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) Prorated	(1)	(J)	(K)	(L)	(M) Preserved Prorated
Line	Month	Days	Prorated Days	Total Days Per Future	Proration Amount	Projected	Prorated Projected Monthly Activity	Projected Balance	Actual Monthly	Difference Projected vs. Actual	Preserve Proration (Actual vs Projected)	Preserve Proration (Actual vs Projected)	Actual Balance
Line	Month	Per Month	Per Month	Test Period	(Column C / Column D)	Monthly Activity	(Column E x Column F)	(Col. G Plus Col. H, Preceding	Activity	(Note C)	(Note D)	(Note E)	(Col. K + Col. L + Col. M,
				Test Fellou			(Coldilli E x Coldilli 1 )	Balance)		(Note C)	(IVOID D)	(NOIS L)	Preceding Balance)
47	ADIT Subject to Proration					12/31/2020 (Actual)		(94,556,658)	12/31/2020 (Actual)				(94,556,658)
48	January	31		- 214	50.00%	(98,092)	(49.046	(94,605,704)	480.598	578.690	-	480.598	(94,076,060)
49	February	28 31	3	- 214	50.00%	(97,170)	(48,585	(94,654,289)	460,831	558,001		460,831	(93,615,229)
50	March	31		- 214	50.00%	(100,708)	(50,354	) (94,704,643)	466,537	567,244	-	466,537	(93,148,692)
50 51 52 53 54 55	April May	30 31		- 214 - 214	50.00%	(95,327) (93,644)	(47,663 (46,822		477,635 480.878	572,962 574,521	-	477,635 480,878	(92,671,057) (92,190,180)
52 53	May June					(93,644)			480,878 473,216	5/4,521 564 618	•	480,878 473,216	(92,190,180) (91,716,963)
54	July	30 31	15	4 214	71.96%	(90,442)			489,659	580,101		489,659	(91,227,305)
55	August	31	12	3 214 3 214	57.48%	(89,433)		(94.994.631)	499,590	589,023		499,590	(90,727,714)
56 57	September October	30 31	9	3 214		(90,555)	(39,354		490,882 506 185	581,438 592,244	•	490,882 506,185	(90,236,832) (89,730,647)
58 59	November	31	6	2 214 2 214	14.95%	(86,059)			506,185	592,244 594.209		506,185	(89,221,072)
59	December	31		1 214	0.47%	(2,078)	(10	(95.071.583)	596,981	599,059		596,981	(88,624,092)
60	Total (Sum of Lines 48 - 59)	365	5			(1,019,544)	(514,925	i)	5,932,566	6,952,110	-	5,932,566	

### Potomac Electric Power Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

	Rate Year =	Antunia for th	ne 12 Months Ended D	)b24 20°	24			•					
			ie 12 Wonths Ended L	ecember 31, 20.	21								
61 62	Beginning Balance - ADIT Not Subject to Beginning Balance - ADIT Depreciation	o Proration Adjustment				12/31/2020 (Actual) (Note F)		(138,442,898)	12/31/2020 (Actual)				(138,442,898)
63	Beginning Balance - DTA / (DTL)	•				(Col. (H), Line 61 + Line 62)		(138,442,898)	(Col. (M), Line 61 + Line	62)			(138,442,898)
64	Estimated Ending Balance - ADIT Not S Ending Balance - ADIT Depreciation Adj	ubject to Proration				2021 Projected		(148,225,096)	12/31/2021 (Actual)				(148,225,096)
65 66	Ending Balance - ADTI Depreciation Adj Ending Balance - DTA / (DTL)	justment				(Note F) (Col. (H), Line 64 + Line 65)		(148,225,096)	(Col. (M), Line 64 + Line	65)			(148,225,096)
67	Average Balance as adjusted (non-prora	ated)				([Col. (H), Line 63 + Line 66]	/2)	(143,333,997)	([Col. (M), Line 63 + Line	66] /2)			(143,333,997)
68 69	Prorated ADIT Amount for Attachment H-9A, Line 40	lc				(Col. (H), Line 59 ) (Col. (H), Line 67 + Line 68)		(95,071,583) (238,405,580)	(Col. (M), Line 59 ) (Col. (M), Line 67 + Line	68)			(88,624,092) (231,958,088)
	Accumulated Deferred Income Taxes	- Other (Account	No. 283) Days in Period			B. ()	Proration of Deferred Ta				I - Proration of Deferred Tax A		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M) Preserved Prorated
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F	Prorated Projected Balance (Col. G Plus Col. H, Preceding	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Actual Balance (Col. K + Col. L + Col. M,
70	ADIT Subject to Proration			Test Fellou		12/31/2020 (Actual)	(Column E X Column )	Balance)	12/31/2020 (Actual)	(Note C)	(NOTE D)	(NOIS L)	Preceding Balance)
						12/31/2020 (Actual)			12/31/2020 (Actual)				
71 72	January February	31 28		- 214 - 214	50.00%	1		· -	1	:			-
73 74	March	31 30		- 214		-	-	-	-		-	-	-
75	April May	30		- 214 - 214	50.00%			: :		:			-
76	June	30	18:	5 214	86.45%			-	-			-	-
77 78	July August	31 31	150	4 214 3 214	71.96% 57.48%					:			Ī.
79	September	30	12:	3 214	43.46%	-		=	-		-		-
80 81	October November	31 30	6:	2 214	28.97% 14.95%	-	-	-	-		-	-	-
81 82	November December	30	3.	2 214 1 214	14.95% 0.47%			-		:			-
83	Total (Sum of Lines 71 - 82)	365				-			-		-		
84	Beginning Balance - ADIT Not Subject to	o Proration				12/31/2020 (Actual)		(10,042,040)	12/31/2020 (Actual)				(10,042,040)
85 86	Beginning Balance - ADIT Depreciation Beginning Balance - DTA / (DTL)	Adjustment				(Note F) (Col. (H), Line 84 + Line 85)		-	(Col. (M), Line 84 + Line	DE)			(10,042,040)
								(10,042,040)		00)			
87 88	Estimated Ending Balance - ADIT Not S Ending Balance - ADIT Depreciation Ad	ubject to Proration iustment				2021 Projected (Note F)		(11,003,205)	12/31/2021 (Actual)				(11,003,205)
89	Ending Balance - DTA / (DTL)					(Col. (H), Line 87 + Line 88)		(11,003,205)	(Col. (M), Line 87 + Line	88)			(11,003,205)
90	Average Balance as adjusted (non-prora	ated)				([Col. (H), Line 86 + Line 89]	/2)	(10,522,622)	([Col. (M), Line 86 + Line	89] /2)			(10,522,622)
91 92	Prorated ADIT  Amount for Attachment H-9A, Line 40	ıd				(Col. (H), Line 82 ) (Col. (H), Line 90 + Line 91)		(10.522.622)	(Col. (M), Line 82 ) (Col. (M), Line 90 + Line	91)			(10,522,622)
	Accumulated Deferred Investment Ta		-4 No. 255)										
			Days in Period			Projection -	Proration of Deferred ITO				- Proration of Deferred ITC A		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) Prorated	(1)	(J)	(K)	(L)	(M) Preserved Prorated
100	Month	Days	Prorated Days	Total Days	Proration Amount	Projected	Prorated Projected	Projected Balance	Actual Monthly	Difference	Preserve Proration	Preserve Proration	Actual Balance
Line	Month	Per Month	Per Month	Per Future Test Period	(Column C / Column D)	Monthly Activity	Monthly Activity (Column E x Column F	(Col. G Plus Col. H, Preceding	Activity	Projected vs. Actual (Note C)	(Actual vs Projected) (Note D)	(Actual vs Projected) (Note E)	(Col. K + Col. L + Col. M,
				1				Balance)			. , ,	. ,	Preceding Balance)
93	DITC Subject to Proration					12/31/2020 (Actual)		-	12/31/2020 (Actual)				-
94 95	January	31		- 214 - 214		-	-	-	-	-	-	-	-
96	February March	28 31		- 214	50.00%			· ·		:			
97	April	30		- 214	50.00%			-	-			-	-
98 99	May June	31 30	18:	- 214 5 214		-	-	-	-	-	-	-	-
100	July	31	15-	4 214	71.96%			·		:			-
101	August	31	12:	3 214	57.48%		-	-			•		-
102 103	September October	30 31	9:	3 214 2 214				-			-	-	-
104	November	30	6:	2 214	14.95%	-			-	-	-		-
105 106	December Total (Sum of Lines 94 - 105)	31 365		1 214	0.47%		-	<u> </u>					<u> </u>
						-	-		-	-	-	-	
107 108	Beginning Balance - DITC Not Subject to Beginning Balance - DITC Adjustment	o Proration				12/31/2020 (Actual)		-	12/31/2020 (Actual)				-
108 109	Beginning Balance - DITC Adjustment Beginning Balance - DITC					(Note F) (Col. (H), Line 107 + Line 10	18)	-	(Col. (M), Line 107 + Line	e 108)			-
110	Estimated Ending Balance - DITC Not S	Subject to Proceding							12/31/2021 (Actual)				
111	Ending Balance - DITC Adjustment	rubjeta to mioration				2021 Projected (Note F)							
112	Ending Balance - DITC					(Col. (H), Line 110 + Line 11	1)	-	(Col. (M), Line 110 + Line	e 111)			-
113	Average Balance as adjusted (non-prora	ated)				([Col. (H), Line 109 + Line 1	12]/2)		([Col. (M), Line 109 + Lin	ne 112] /2)			-
114 115	Prorated DITC					(Col. (H), Line 105)			(Col. (M), Line 105)				
110	Amount for Attachment H-9A, Line 40	···				(Col. (H), Line 113 + Line 11	**)		(Col. (M), Line 113 + Line	0 114)			

## Potomac Electric Power Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated

Rate Year = Actuals for the 12 Months Ended December 31, 2021

Instructions

1. For purposes of calculating transmission allocated projected activity, use Columns (F), (G), and (H) and set the "Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up "adjustment, use Columns (I), (J), (K), (L), and (M) and set the "Rate Year" below to "True-Up Adjustment".

Rate Year True-up Adjustment Ch

2. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.

#### 110100

- A The computations on this workpaper apply the proration rules of Reg. Sec. 1.167(i)-1(h)(6) to the annual activity of accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For accumulated deferred income taxes subject to the normalization requirements, activity for months prior to the future portion of the test period is averaged rather than prorated. This section is used to prorate the projected ADIT balances.
- B The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167()-1(h)(6) and averaged in accordance with IRC Section 168())(9)(8) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADT in the projected revenue requirement will result in an adjustment to the projected prozated ADT activity in the true-up adjustment to the be extent of the over-projection. Differences attributable to under-projection of ADT in the projected revenue requirement will result in an adjustment to the projected prozated ADT activity by 50 percent of the differences attributable to under-projection of ADT in the projected revenue requirement will result in an adjustment to the projected prozated ADT activity by 50 percent of the activity by 50 percent of the activity by 50 percent of the activity was because the activity and the activity of the projected monthly ADT activity and activity and because the activity of the projected monthly ADT activity of the projected monthly ADT activity in the projected revenue requirement will result in an adjustment of activity in the projected monthly ADT activity in the projected revenue requirement will result in an adjustment of the projected projected ADT activity in the projected revenue requirement will result in a adjustment of the projected projected ADT activity in the projected revenue requirement will result in an adjustment of the projected revenue requirement will result in a adjustment of the projected revenue requirement will result in a adjustment of the projected r
- C Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity), if projected and actual activity are both negative, a negative in Column J represents under-projection (account) and positive in Column J represents under-projection (account) activity), are projected and actual activity are both negative, a negative in Column J represents under-projection (account) activity) are projected activity) are projected activity) are projected activity are projected activity are both negative, a negative in Column J represents under-projected (account) activity over projected activity) are projected activity in activity and activity are both negative, a negative in Column J represents under-projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projected (account) activity activity over projected activity are both negative, a negative in Column J represents under-projected (account) activity activity
- D. Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column I, I of over-projected, enter the amount from Column G and complete Column I, I in other studiestors, enter zero.
- E Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter
- F IRS normalization adjustment for timing when accelerated tax depreciation should affect rate base.

## Potomac Electric Power Company Accumulated Deferred Income Taxes (ADIT) Attachment 1B - ADIT Worksheet - End of Year

				December 31, 2021 (Actua	ls)	
			Gas, Production, Distribution, or	Only Transmission	Plant	Labor
Line	ADIT (Not Subject to Proration)	Total	Other Related	Related	Related	Related
1	ADIT-190	2,285,928			302,794	1,983,134
2	ADIT-281	· ·				-
3	ADIT-282	(148,225,096)		-	(148,225,096)	-
4	ADIT-283	(11,003,205)		-	(1,488,267)	(9,514,938)
5	ADITC-255	- Control of the Cont		-	-	-
6	Subtotal - Transmission ADIT	(156,942,373)			(149,410,569)	(7,531,804)
Line	Description	Total				

(2,556,036) Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-9A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-9A, Line 111.

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

ADIT (Reacquired Debt)

(A)	(B)	(C)	(D) Only	(E)	(F)	(G)
		Gas, Production, Distribution, or	Transmission	Plant	Labor	
ADIT-190 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Benefits	1,870,400	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
						recoverable in the transmission formula
Accrued Bonuses & Incentives	3,665,568	-	-	-	3,665,568	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accrued Environmental Liabilit	11,081,077	11,081,077				recoverable in the transmission formula  ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Liability - Lega	95.072	95.072				ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Liability - DC Distribution Underground	19,289,900	19.289.900		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued OPEB	1,519,468	-	-	-		FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life
						insurance benefits for book purposes. These amounts are removed from rate base below.
Accrued Other Expenses	7.377.971	7.377.971				ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Payroll Taxes - AIP	261.501	1,311,911	-			ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accided Layron Taxes - All	201,301		-		201,301	recoverable in the transmission formula
Accrued Retention	-	_	-	-	-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
						recoverable in the transmission formula
Accrued Severance	49,781	-	-	-	49,781	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
						recoverable in the transmission formula
Accrued Vacation	2,090,970	-	-	-	2,090,970	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
						recoverable in the transmission formula
Accrued Worker's Compensation	8,755,596	-	-	478,449	8,277,147	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Allowance for Doubtful Accounts	14.534.311	14.534.311				ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Asset Retirement Obligation	12.401.959	12,401,959	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul  ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Deferred Compensation	1,495,054	1,495,054				ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Deferred Revenue	24,124,698	24,124,698		_		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Long-term Incentive Plan	24,236	24,124,030		-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Estig telli illestitic i tali	24,200				24,200	recoverable in the transmission formula
Merger Commitments	(1.029.306)	(1.029.306)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Other Deferred Credits	1,364,312	1,364,312	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Prepaid Taxes	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Liability	3,166,488	3,166,488		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Liability - FERC Transmission True-u	-	-		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Sales & Use Tax Reserve	70,210	70,210	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
State Income Taxes	754,886	754,886	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Capital Loss Carryforward	11,222	11,222	-			ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
State Net Operating Loss Carryforward	20,567	-	-	20,567	-	The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in
Maryland Additional Subtraction Carryforwar	1,521,171	1,521,171				service that is included in rate base  ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Maryland 10-309 Carryforwarc	1,181,315	1,321,171		1.181.315		ADIT excluded because the underlying accounts) are not recoverable in the transmission formula  ADIT attributable to plant in service that is included in rate bas
Unamortized Investment Tax Credit	390.381		- 1	390,381		Pursuant to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompass all
Statistical interest and statistical	000,001			000,001		timing differences regardless of whether the difference is normalized or flowed-through. These balances
						represent the deferred taxes of unamortized ITC. These amounts are removed from rate base below.
						represent the deletion of the months of the months are removed from the base below.
Other 190	35,469	35,469	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
FAS 109 Regulatory Liability Gross Up	141,795,069	141,795,069	-	-	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This
						balance is excluded from rate base and removed below.
Charitable Contribution Carryforward	257,919.345	-	-	2.070.712	47.750.074	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Subtotal: ADIT-190 (Not Subject to Proration)	257,919,345	238,089,562	-	2,070,712	17,759,071	
Less: ASC 740 ADIT Adjustments excluded from rate bas						
Less: ASC 740 ADIT Adjustments excluded from rate bas  Less: ASC 740 ADIT Adjustments related to unamortized ITI	(390.381)			(390,381)		
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	(141,795,069)	(141,795,069)		(390,381)		
Less: OPEB related ADIT, Above if not separately remove	(1,519,468)	(1-11,100,000)			(1,519,468)	
Total: ADIT-190 (Not Subject to Proration)	114.214.427	96,294,492		1,680,331	16,239,604	
Total. ADT1-130 (NOt Subject to Proration)	114,214,427	90,294,492	-	1,000,331	10,239,604	
Wages & Salary Allocator					12.21%	
Gross Plant Allocator				18.02%	12.2176	
Transmission Allocato			100.00%	10.0276		
Other Allocator		0.00%	.00.0070			
ADIT - Transmission	2,285,928	-	-	302,794	1,983,134	
· · · · · · · · · · · · · · · · · · ·	,				,	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT-190 (Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Subtotal: ADIT-190 (Subject to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate bas Less: ASC 740 ADIT Adjustments related to unamortized ITI						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie Less: OPEB related ADIT, Above if not separately remove						
Total: ADIT-190 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocatol Gross Plant Allocatol				18.02%	12.21%	
Transmission Allocato			100.00%	18.02%		
Other Allocator ADIT - Transmission	-	0.00%	-		-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-190	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proration	257,919,345	238,089,562	-	2,070,712	17,759,071	
ADIT-190 (Subject to Proration	-	-		-	-	
Total - FERC Form 1, Page 234	257,919,345	238,089,562		2,070,712	17,759,071	

- Instructions for Account 190:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C

  2. ADIT items related only to Transmission are directly assigned to Column D

  3. ADIT items related to Plant and not in Columns C & D are included in Column I

  4. ADIT items related to Iabor and not in Columns C & B are included in Column I

  5. 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.

6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration

(A)	(B)	(C) Gas. Production.	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(855,809,061)	4,886,499	-	(860,695,560)	-	ADIT attributable to plant in service that is included in rate bas
CIAC	58,420,042	58,420,042		-	-	ADIT attributable to contributions-in-aid of construction excluded from rate bas
Plant Deferred Taxes - Flow-through	(62,423,082)	(62,423,082)		-	-	Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of whether
						the difference is normalized or flowed-through. These items are removed below
Maryland Subtraction Modification	82,109,756	43,976,679		38,133,077	-	Plant related basis difference not currently includible in rate base.
AFUDC Equity	(56,177,653)	(45,859,652)	(10,318,001)	-		Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDC-
						Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are
						excluded from Rate Base
Subtotal: ADIT-282 (Not Subject to Proration)	(833,879,997)	(999,513)	(10,318,001)	(822,562,484)	-	
Less: ASC 740 ADIT Adjustments excluded from rate bas	18,446,402	18,446,402	-	-	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equit	56,177,653	45,859,652	10,318,001	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	-	-	-	-	-	
Less: OPEB related ADIT, Above if not separately remove	-	-		-	-	
Total: ADIT-282 (Not Subject to Proration)	(759,255,942)	63,306,541		(822,562,484)	-	
Wages & Salary Allocator					12.21%	
Gross Plant Allocator				18.02%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(148,225,096)	-		(148,225,096)	-	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-282 (Subject to Proration) Plant Deferred Taxes - FAS 109	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(491,811,811)			(491,811,811)		ADIT attributable to plant in service that is included in rate bas
Subtotal: ADIT-282 (Subject to Proration)	(491,811,811)	-	-	(491,811,811)		
Less: ASC 740 ADIT Adjustments excluded from rate bas						
Less: ASC 740 ADIT Adjustments related to unamortized IT1						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie						
Less: OPEB related ADIT, Above if not separately remove						
Total: ADIT-282 (Not Subject to Proration)	(491,811,811)	-		(491,811,811)	-	
	(,			(101,011,011,		
Wages & Salary Allocator					12.21%	
Gross Plant Allocator				18.02%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(88,624,092)	-	-	(88,624,092)	-	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration	(833,879,997)	(999,513)	(10,318,001)	(822,562,484)		
ADIT-282 (Subject to Proration	(491,811,811)	-	-	(491,811,811)		
Total - Pg. 275 (Form 1-F filer: see note 7, below)	(1,325,691,808)	(999,513)	(10,318,001)	(1,314,374,295)	-	

- Instructions for Account 282:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column (
  2. ADIT items related only to Transmission are directly assigned to Column D
  3. ADIT items related to Plant and not in Columns 0 & D are included in Column I
  4. ADIT items related to Iabor and not in Columns 0 & B are included in Column I
  5. 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.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.4

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Property Taxes	(7,048,057)	-	-	(7,048,057)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula
Asset Retirement Obligation	(1,346,993)	(1,346,993)		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Other Deferred Debits	(1,210,956)	-		(1,210,956)		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Pension Asset	(77,294,132)	-	-			Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash fundings for tax purposes
Prepayments	(622,348)	-		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Asset	(119,705,730)	(119,705,730)		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Unamortized Loss on Reacquired Debt	(2,310,655)	(2,310,655)	-		-	The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new bond issue for book purposes. Excluded here since included in Cost of De
Regulatory Asset - FERC Transmission True-up	-	-	-	-	-	ADIT relates to transmission function and included in rate base.
Regulatory Asset - Worker's Compensation	-	-		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Subtotal: ADIT-283 (Not Subject to Proration)	(209,538,871)	(123,363,378)	-	(8,259,013)	(77,916,480)	
Less: ASC 740 ADIT Adjustments excluded from rate bas	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITI						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabiliti€	-					
Less: OPEB related ADIT, Above if not separately remove	-					
Total: ADIT-283 (Not Subject to Proration)	(209,538,871)	(123,363,378)		(8,259,013)	(77,916,480)	
Wages & Salary Allocator					12.21%	
Gross Plant Allocator				18.02%	·	
Transmission Allocato			100.00%		<u> </u>	
Other Allocator		0.00%				
ADIT - Transmission	(11,003,205)	-	-	(1,488,267)	(9,514,938)	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Subtotal: ADIT-283 (Subject to Proration)	-			-		
Less: ASC 740 ADIT Adjustments excluded from rate bas						
Less: ASC 740 ADIT Adjustments related to unamortized ITI						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie						
Less: OPEB related ADIT, Above if not separately remove						
Total: ADIT-283 (Subject to Proration)			-			
Wages & Salary Allocator					12.21%	
Gross Plant Allocator				18.02%		
Transmission Allocator			100.00%			
Other Allocator		0.009	%			
ADIT - Transmission	-			-		

(A)	(B)	(C) Gas. Production.	(D) Only	(E)	(F)	(G)
		Gas, Production, Distribution, or	Transmission	Plant	Labor	
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration	(209,538,871)	(123,363,378)	-	(8,259,013)	(77,916,480)	
ADIT-283 (Subject to Proration	-	-	-	-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(209,538,871)	(123,363,378)	-	(8,259,013)	(77,916,480)	

- Instructions for Account 283:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column (
  2. ADIT items related only to Transmission are directly assigned to Column D
  3. ADIT items related to Plant and not in Columns 0 & D are included in Column I
  4. ADIT items related to Iabor and not in Columns 0 & D are included in Column I
  5. 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
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADITC-255 (Unamortized Investment Tax Credits)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits	(1,416,631)			(1,416,631)		
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(1,416,631)		-	(1,416,631)	-	
Less: Adjustment to rate base				1,416,631		
Total: ADIT-255	(1,416,631)		-	-	-	
Wages & Salary Allocator Gross Plant Allocator					12.21%	
Gross Plant Allocator Transmission Allocator			100.00%	18.02%		
Other Allocator		0.00%	100.00%			
Unamortized Investment Tax Credit - Transmission	-		-		-	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	( <b>G</b> )
Investment Tax Credit Amortization	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
nvestment Tax Credit Amortization				126,283		
Subtotal: (Form No. 1 p. 266 & 267)	-	-		126,283		
Wages & Salary Allocator					12.21%	
Gross Plant Allocator				18.02%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	22,756	-	-	22,756		

#### Potomac Electric Power Company Accumulated Deferred Income Taxes (ADIT) Attachment 1B - ADIT Worksheet - End of Year

				December 31, 2020(Actual)		
Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	3,954,324		- 1,169,395	760,983	2,023,946
2	ADIT-281	· ·		-	-	-
3	ADIT-282	(138,442,898)			(138,442,898)	-
4	ADIT-283	(10,042,040)			(1,392,669)	(8,649,371)
5	ADITC-255	1 1 1 - 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			· · · · · ·	``- `
6	Subtotal - Transmission ADIT	(144,530,614)		- 1,169,395	(139,074,584)	(6,625,424)

Total

7 ADIT (Reacquired Debt) (2,801,417)

Description

Line

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-9A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-9A, Line 111.

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

(A)	(B)	(C) Gas. Production.	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-190 (Not Subject to Proration) Accrued Benefits	Total 2,087,292	Other Related	Related	Related	Related 2 087 292	Justification  ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
		-	-			recoverable in the transmission formula
Accrued Bonuses & Incentives	4,426,631	-	-	-	4,426,631	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accrued Environmental Liability	11,628,675	11,628,675	-	-		recoverable in the transmission formula  ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Liability - Lega	34,446	34,446	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Liability - DC Distribution Undergrouns Accrued OPEB	27,557,000 4,556,491	27,557,000	-		4 556 491	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life
Accided of EB	4,330,431		-		4,350,481	insurance benefits for book purposes. These amounts are removed from rate base below.
Accrued Other Expenses	5,503,418	5,503,418	_		_	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Payroll Taxes - AIP	318,629	-	-	-	318,629	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accrued Retention	4,134				4 494	recoverable in the transmission formula  ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
		-	-	-		recoverable in the transmission formula
Accrued Severance	22,786	-	-	-	22,786	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accrued Vacation	2,041,849		-	-	2.041.849	recoverable in the transmission formula  ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
						recoverable in the transmission formula
Accrued Worker's Compensation	9,577,433	-	-	-	9,577,433	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Allowance for Doubtful Accounts	12,427,492	12,427,492	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Asset Retirement Obligation	10,726,486	10,726,486	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Deferred Compensatior Deferred Revenue	681,968 26,172,667	681,968 26,172,667	-			ADIT excluded because the underlying account(s) are not recoverable in the transmission formul  ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Long-term Incentive Plan	22,742	20,112,007	-	-	22,742	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
	(400,000)	(400.000)				recoverable in the transmission formula
Merger Commitments Other Deferred Credits	(196,230) 2,819,937	(196,230) 2,819,937	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul  ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Prepaid Taxes	-	-		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Liability	2,010,031	2,010,031	1,169,395	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Liability - FERC Transmission True-uj Sales & Use Tax Reserve	1,169,395 28,593	28.593	1,169,395			ADIT excluded because the underlying account(s) are not recoverable in the transmission formul  ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
State Income Taxes	(449)	(449)	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Capital Loss Carryforward	18,263 4,121,622	18,263	-	4,121,622	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
State Net Operating Loss Carryforward	4,121,622	-	-	4,121,022	-	The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in service that is included in rate base
Unamortized Investment Tax Credit	425,181	-	-	425,181	-	Pursuant to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompass all timing
						differences regardless of whether the difference is normalized or flowed-through. These balances represent the
						deferred taxes of unamortized ITC. These amounts are removed from rate base below.
Other 190	40,582	40,582	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
FAS 109 Regulatory Liability Gross Up	167,958,138	167,958,138	-	-	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base and removed below.
						balance is excluded from rate base and removed below.
Charitable Contribution Carryforwan Subtotal: ADIT-190 (Not Subject to Proration	296,185,200	267,411,016	1,169,395	4,546,803	23,057,986	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
	290,160,200	207,411,010	1,109,393	4,340,603	23,037,900	
Less: ASC 740 ADIT Adjustments excluded from rate bas	-					
Less: ASC 740 ADIT Adjustments related to unamortized IT( Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	(425,181) (167,958,138)	(167,958,138)	-	(425,181)		
Less: OPEB related ADIT, Above if not separately remove	(4,556,491)	(101,000,100)	-	-	(4,556,491)	
Total: ADIT-190 (Not Subject to Proration)	123,245,390	99,452,878	1,169,395	4,121,622	18,501,495	
Wages & Salary Allocato					10 94%	
Gross Plant Allocator				18.46%	10.94%	
Transmission Allocator			100.00%			
Other Allocator ADIT - Transmission	3,954,324	0.00%	1,169,395	760,983	2,023,946	
AUT - Hallottioolott	3,334,324	- 1	1,100,300	700,303	2,023,540	
(4)	(5)	(C)	(D)	(E)	(5)	(G)
(A)	(B)	Gas, Production,	Only	(E)	(F)	(6)
		Distribution, or	Transmission	Plant	Labor	1 40 4
ADIT-190 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Subtotal: ADIT-190 (Subject to Proration)	_	_	_			
Less: ASC 740 ADIT Adjustments excluded from rate bas  Less: ASC 740 ADIT Adjustments related to unamortized IT(						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie						
Less: OPEB related ADIT, Above if not separately remove						
Total: ADIT-190 (Subject to Proration)	-	-	-	-		
Wages & Salary Allocato	<b> </b>				10.94%	
Gross Plant Allocator	<del>                                     </del>			18.46%	10.94%	
Transmission Allocator			100.00%			
Other Allocator ADIT - Transmission	_	0.00%	_			
	-1	-	-	-	-	
(A)	(P)	(C)	(D)	<b>(E)</b>	(E)	(C)
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-190 ADIT-190 (Not Subject to Proration	Total	Other Related	Related	Related	Related	Justification
			1 169 395	4 546 903	23 057 086	
ADIT-190 (Subject to Proration	296,185,200	267,411,016	1,169,395	4,546,803	23,057,986	
ADIT-190 (Subject to Proration Total - FERC Form 1, Page 234			1,169,395 - 1,169,395	4,546,803 - 4,546,803	23,057,986 - 23,057,986	

- Instructions for Account 190:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C

  2. ADIT items related only to Transmission are directly assigned to Column I

  3. ADIT items related to Plant and not in Columns C & D are included in Column I

  4. ADIT items related to be and and not in Columns C & D are included in Column I

  5. Deferred income taxes arise when items are included in Column I

  5. Deferred income taxes arise when items are included in Included in Column I

6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(740,634,144)	9,197,991	-	(749,832,135)		ADIT attributable to plant in service that is included in rate bas
CIAC	57,956,601	57,956,601	-	-		ADIT attributable to contributions-in-aid of construction excluded from rate bas
AFUDC Equity	(46,185,387)	(37,663,013)	(8,522,374)	-		- Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDC-
						Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are excluded from Rate Base
Plant Deferred Taxes - Flow-through	(65,378,740)	(65,378,740)	-	-		- Plant related basis difference not currently includible in rate base.
Maryland Subtraction Modification	44,852,659	44,852,659	-	-		<ul> <li>Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These items are removed belo</li> </ul>
Subtotal: ADIT-282 (Not Subject to Proration	(749,389,012)	8,965,498	(8,522,374)	(749,832,135)		-
				• • • • •		
Less: ASC 740 ADIT Adjustments excluded from rate bas-	20,526,081	20,526,081		-		-
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	46,185,387	37,663,013	8,522,374	-		-
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	-		-	-		-
Less: OPEB related ADIT, Above if not separately remove	-					
Total: ADIT-282 (Not Subject to Proration)	(682,677,544)	67,154,591	-	(749,832,135)		
Wages & Salary Allocato					10	.94%
Gross Plant Allocator				18.46%		
Transmission Allocator			100.00%		·	
Other Allocator		0.00%				
ADIT - Transmission	(138,442,898)	-	-	(138,442,898)		-

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT-282 (Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Plant Deferred Taxes - FAS 109	(512,136,209)			(512,136,209)		ADIT attributable to plant in service that is included in rate bas
Subtotal: ADIT-282 (Subject to Proration)	(512,136,209)	-	-	(512,136,209)	-	
Less: ASC 740 ADIT Adjustments excluded from rate bas						
Less: ASC 740 ADIT Adjustments related to unamortized IT(						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie						
Less: OPEB related ADIT, Above if not separately remove						
Total: ADIT-282 (Not Subject to Proration)	(512,136,209)	-		(512,136,209)		
				, , , , , , , ,		
Wages & Salary Allocato					10.94%	
Gross Plant Allocator				18.46%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(94,556,658)	-		(94,556,658)		

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration	(749,389,012)	8,965,498	(8,522,374)	(749,832,135)	-	
ADIT-282 (Subject to Proration	(512,136,209)	-	-	(512,136,209)	-	
Total - Pg. 275 (Form 1-F filer: see note 7, below	(1,261,525,221)	8,965,498	(8,522,374)	(1,261,968,344)	-	

- Instructions for Account 282:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column

  2. ADIT items related only to Transmission are directly assigned to Column I

  3. ADIT items related on to Plant and not in Columns C & D are included in Column 1

  4. ADIT items related to be and not in Columns C & D are included in Column 1

  5. Deferred income taxes arise when items are included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proratior 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.

(A)	(B)	(C) Gas. Production.	(D) Only	(E)	(F)	(G)
ADIT- 283 (Not Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Accrued Property Taxes	(7,542,952)	Other Related	Related	(7,542,952)		- ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission
Accided Property Taxes	(7,542,952)	-	-	(7,342,932)		
						formula.
Asset Retirement Obligation	(916,370)	(916,370)	-	-		- ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Other Deferred Debits	(962,603)	(962,603)	-	-		- ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Pension Asset	(78,401,961)	-	-	-	(78,401,96	[] Included because the pension asset is included in rate base. Related to accrual recognition of expense for book
						purposes & deductibility of cash fundings for tax purposes.
Prepayments	(664,509)	-	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Asset	(132,293,542)	(132,293,542)	-	-		- ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Unamortized Loss on Reacquired Debt	(2,801,417)	(2,801,417)	-	-		The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new
Regulatory Asset - FERC Transmission True-up	-	-	-	-		- ADIT relates to transmission function and included in rate base.
Regulatory Asset - Worker's Compensation	-	-		-		- ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Subtotal: ADIT-283 (Not Subject to Proration)	(223,583,354)	(136,973,933)	-	(7,542,952)	(79,066,470	0)
Less: ASC 740 ADIT Adjustments excluded from rate bas-						
Less: ASC 740 ADIT Adjustments related to unamortized IT(						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie						
Less: OPEB related ADIT, Above if not separately remove						
Total: ADIT-283 (Not Subject to Proration)	(223,583,354)	(136,973,933)		(7,542,952)	(79,066,470	
Wages & Salary Allocato					10.949	%
Gross Plant Allocator				18.46%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(10,042,040)	-	-	(1,392,669)	(8,649,37	1)

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT- 283 (Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Subtotal: ADIT-283 (Subject to Proration)	-	-	-	-	-	
100 100 101 101 101 101 101 101 101 101						
Less: ASC 740 ADIT Adjustments excluded from rate bas						
Less: ASC 740 ADIT Adjustments related to unamortized IT(						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie Less: OPEB related ADIT, Above if not separately remove						
Less: OPEB related ADIT, Above if not separately remove						
Total: ADIT-283 (Subject to Proration)		-	-	-	-	
Wages & Salary Allocato					10.94%	
Gross Plant Allocator				18.46%		
Transmission Allocator			100.00%	, and the second		<u>-</u>
Other Allocator		0.00%				<u>-</u>
ADIT - Transmission	- I			-		· · · · · · · · · · · · · · · · · · ·

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration	(223,583,354)	(136,973,933)	-	(7,542,952)	(79,066,470)	
ADIT-283 (Subject to Proration	-	-	-	-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below	(223,583,354)	(136,973,933)	-	(7,542,952)	(79,066,470)	

- Instructions for Account 283:

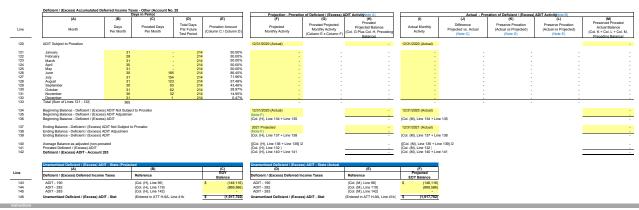
  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column
  2. ADIT items related only to Transmission are directly assigned to Column I
  3. ADIT items related to Plant and not in Columns C & Dare included in Column I
  4. ADIT items related to labor and not in Columns C & Dare included in Column I
  5. Deferred income taxes arise when items are included in that 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
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proratior 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADITC-255 (Unamortized Investment Tax Credits	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits	(1,542,914)			(1,542,914)		
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(1,542,914)	-	-	(1,542,914)	-	
Less: Adjustment to rate base  Total: ADIT-255	(1,542,914)	-	-	1,542,914	-	
Wages & Salary Allocato Gross Plant Allocator					10.94%	
Transmission Allocator		0.00%	100.00%	18.46%		
Other Allocatol Unamortized Investment Tax Credit - Transmission	-	0.00%	-	-	-	

(A)	(B)	(C) Gas, Production,	Only	(E)	(F)	(G)
Investment Tax Credit Amortization	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
nvestment Tax Credit Amortization	131,126			131,126		
Subtotal: (Form No. 1 p. 266 & 267)	131,126	-	-	131,126	-	
Wages & Salary Allocato					10.94%	
Wages & Salary Allocato Gross Plant Allocator				18.46%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
nvestment Tax Credit Amortization - Transmission	24,210	-	-	24,210		

### Potomac Electric Power Company Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated

		Rate Year = Actuals for the 12 Months Ended December 31, 2021					
The column   The		Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 19	Federal Deficient / (Excess) Deferred	Income Taxes		that Destinate Definite (France) AD	TT A and Addition (1)
		Total Days	Prorated Projected	Prorated	Difference	e Preserve Proration	Preserve Proration Preserved Prorated
	Line	Month Days Remaining Days in Future Proration Amount	Projected Monthly Activity	Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Projected vs.	Actual (Actual vs Projected)	
The content of the	1		12/31/2020 (Actual)	1,000,863	12/31/2020 (Actual)		1,000,863
The content of the	2 3 4	January 31 - 214 50.00% February 28 - 214 50.00% March 31 - 214 50.00%		1,000,863	1	1	- 1,000,863
Part	5	May 31 - 214 50.00%		1,000,863 1,000,863 1,000,863	<u> </u>	÷ ;	- 1,000,863 - 1,000,863
The content of the	8 9	July 31 154 214 71.96%					
The state of the	10 11 12	November 30 32 214 14.95%		1,000,863			- 1,000,863
March   Marc	13 14	December 31 1 214 0.47% Total (Sum of Lines 2 - 13) 365	: :		-	- : :	- 1,000,863
	15 16 17	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration Beginning Balance - Deficient / (Excess) ADIT Adjustmen Beginning Balance - Deficient / (Excess) ADIT Adjustmen					
March   Marc	19	Ending Balance - Deficient / (Excess) ADIT Adjustment	(Note F)				1
Market   M		Average Balance as adjusted (non-prorated		161,384			161,384
The column   The	22 23	Prorated Deficient / (Excess) ADIT Deficient / (Excess) ADIT - Account 190	(Col. (H), Line 13 ) (Col. (H), Line 21 + Line 22	1,000,863 1,162,247	(Col. (M), Line 13 ) (Col. (M), Line 21 + Line 22)		1,000,863 1,162,247
The column		Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 28  Days in Period  (A) (B) (C) (D) (E)	Projection - Proration of Deficient / (Excess) (F) (G)	ADIT Activity/lote A) (H)	(J)	ctual - Proration of Deficient / (Excess) ADI	IT Activity/lote B) (L) (M)
March   Marc	Line	Month Days Prorated Days Total Days Proration Amount Per Month Per Month Per Month Per Future (Column D.)	Projected Projected Monthly Activity	Prorated Projected Balance	Difference	e Preserve Proration	Preserve Proration Preserved Prorated Actual Balance (Actual vs Projected)
The content of the				Balance)		(Note D)	Preceding Balance
The content of the					115,559	(17,859 57,780	
Part	26 27 28	Petitiany 20 - 214 50.00% March 31 - 214 50.00% April 30 - 214 50.00%	133,418 66,701 133,418 66,701	(52,029,861)	115.559	(17.859 57.780	- (52.065.580
Married State   Married Stat	31	Maly 31 - 214 50.00% June 30 185 214 86.45% July 31 154 214 71.96%					
Married State   Married Stat	32 33 34	August         31         123         214         57.48%           September         30         93         214         43.46%           October         31         62         214         28.97%	133,418 76,684 133,418 57,981 133,418 38,654	(51,675,118) (51,617,137) (51,578,484)	115,559 115,559 115,559	(17,859 66,419 (17,859 50,220 (17,859 33,480	- (51,758,323 - (51,708,103 - (51,674,624
Part	35 36 37	November 30 32 214 14.95%		(51,558,533) (51,557,910)	115,559 115,559 1,386,708		- (51,656,804 - (51,656,804
Part	38 39	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration Beginning Balance - Deficient / (Excess) ADIT Adjustmen	12/31/2020 (Actual)		12/31/2020 (Actual)		
Company							
March   Control   Contro	42 43	Ending Balance - Deficient / (Excess) ADIT Adjustment Ending Balance - Deficient / (Excess) ADIT	(Note F) (Col. (H), Line 41 + Line 42	(9,225,370)	(Col. (M), Line 41 + Line 42		(9,225,370
March   Marc	45	Average Balance as adjusted (non-prorated Prorated Deficient / (Excess) ADIT Deficient / (Excess) ADIT Account 282	([Col. (H), Line 40 + Line 43] /2 (Col. (H), Line 36 )	(51,557,910)	([Col. (M), Line 40 + Line 43] /2 (Col. (M), Line 36 ]		(13,838,055 (51,656,804
March   Marc	40			(23/405/555)			
The color		Down Total Days Down Amend	(F) (G) Projected Projected	(H) Prorated	(I) (J) Actual Monthly Difference	e Preserve Proration	(L) (M) Preserve Proration Preserved Prorated
Part	Line	Month Per Marity Per Future (Cotton D)		(Col. G Plus Col. H, Preceding Balance)		Actual (Actual vs Projected)	(Actual vs Projected) (Note E)  (Col. K + Col. L + Col. M, Preceding Balance)
Company			12/31/2020 (Actual)		12/31/2020 (Actual)		
Company   Comp	48 49 50	January 31 - 214 50.00% February 28 - 214 50.00% March 31 - 214 50.00%		1			
Company   Comp	51 52 53	April 30 - 214 50.00% May 31 - 214 50.00% June 30 185 214 86.45%		1			
	54 55 56	August 31 123 214 57.48% September 30 93 214 43.46%					: :
	57 58 59	October 31 62 214 28.97% November 30 32 214 14.95%		-			i i
Compage   Comp			12/31/2020 (Actual)	(1,426,677)	12/31/2020 (Actual)		(1,426,677
Color   Colo			(Note F) (Col. (H), Line 61 + Line 62				
Autor   Decision   Company   Compa	64 65 66	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration Ending Balance - Deficient / (Excess) ADIT Adjustment Ending Balance - Deficient / (Excess) ADIT Ending Balance - Deficient / (Excess) ADIT  Total Part   Forest   Forest		<u> </u>	(Col. (M), Line 64 + Line 65)		<u> </u>
				(713,339)	(ICol. (M). Line 63 + Line 661/2		(713,339
Indicated   Special principation   Special	69	Deficient / (Excess) ADIT - Account 283	(Col. (H), Line 67 + Line 68	(713,339)	(Col. (M), Line 67 + Line 68;		(713,339)
Part   100   Par	Line	Projected Projected		(E)	(F) Projected		
Common   C	70 71	ADIT - 190 (Col. (H), Line 23) \$ 1,162,247	ADIT - 190	(Col. (M), Line 23)	\$ 1,162,247		
Part	72 73	ADIT - 283 (Col. (H), Line 69) (713,339) Unamortized Deficient / (Excess) ADIT - Federa (Entered in ATT H-9A, Line 41a) (64,547,056)	ADIT - 283 Unamortized Deficient / (Excess) ADIT - Federa	(Col. (M), Line 69) (Entered in ATT H-9A, Line 41a			
List			State Deficient / (Excess) Deferred	income Taxes			
More   Per Both   Pe		Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 19 Days in Period (A) (B) (C) (D) (F)	Projection - Proration of Deficient / (Excess)	ADIT Activity/iote A)	A A	ctual - Proration of Deficient / (Excess) ADI	IT Activity/ote B)
Court   Section   Fee Sectio	Line	Days Remaining Days Total Days Proration Amount	Projected Projected	Prorated Projected Balance	Actual Monthly Difference	e Preserve Proration	Preserve Proration Preserved Prorated Actual Balance
Total Content		Per Month Per Month Test Period (Column C / Column D)	Monthly Activity (Column E x Column F)	(Col. G Plus Col. H, Preceding Balance)	Activity (Note C	(Note D)	
1			12/31/2020 (Actual)		12/31/2020 (Actual)		
1	76 77 78	February 28 - 214 50,00% March 31 - 214 50,00%		:			
Beginning Basers - Delicated (Excess) ADT File Subject to Provide   1997 See   1997 Se	79 80 81	May 31 - 214 50.00% June 30 185 214 86.45%		:			
Beginning Basers - Delicated (Excess) ADT File Subject to Provide   1997 See   1997 Se	82 83 84			:			
Beginning Basers - Delicated (Excess) ADT File Subject to Provide   1997 See   1997 Se	85 86 87	Size					<u> </u>
Part   Ending Balance - Deficient   (Excess) APT Against   (Co. (M. Po. Len 9)   (Co. (M. Po. Len 9)   (Co. (M. Len 9) + Len 9)		(		(207,362)	12/31/2020 (Actual)		(207,362
Employ   E		Beginning Balance - Deficient / (Excess) ADIT					
Part	91 92 93	Ending Balance - Deficient / (Excess) ADIT Adjustmen/ Ending Balance - Deficient / (Excess) ADIT	(Note F)				
Deficient   Excess Accountated Defined Income States - Property   Account No. 28   Projection	94 95		([Col. (H), Line 90 + Line 93] /2 (Col. (H), Line 86 )		([Col. (M), Line 90 + Line 93] /2 (Col. (M), Line 86		
Process   Proc	96	Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 28					
Description		(A) (B) (C) (D) (E)  Total Days	Prorated Projected	Prorated	(I) (J) Difference	e Preserve Proration	(L) (M) Preserved Prorated
Section   Sect	Line	Month Days Prorated Days Per Future Per Month Per Future Test Period (Column C / Column D)	Projected Monthly Activity	Projected Balance	Actual Monthly Projected vs.  Activity (Note C	Actual (Actual vs Projected) (Note D)	(Actual vs Projected) Actual Balance
May			12/31/2020 (Actual)	-	12/31/2020 (Actual)		
May	98 99 100	January 31 - 254 50.00% February 28 - 214 50.00% March 31 - 214 50.00%		:	-		: :
111   Regioning Basson - Delicator (Excess) ADT Not Subject to Forustion   1231/0000 (Jacksus)   (1,562,258)   (1,	101 102 103	May 31 - 214 50.00%		:	-		: :
111   Regioning Basson - Delicator (Excess) ADT Not Subject to Forustion   1231/0000 (Jacksus)   (1,562,258)   (1,	104 105 106						
111   Regioning Basson - Delicator (Excess) ADT Floor Subject to Forustion   123 (2002 (Actual)   1.506.2583   1.506.2583   123 (2002 (Actual)   1.506.2583	107 108 109	November 30 32 214 14.95%		:			
112 Bejoring Blatens - Delicent (Excess) ADIT Agutamin (Cot. (H), Line 111 + Line 112 (1562,25) (Cot. (M), Line 111 + L		Total (Sum of Lines 98 - 109) 365	12/31/2020 (Actual)	(4.002.02%)	12/31/2020 (Artual)	· :	/4 OE7 6760
117 Average Balance as adjusted (non-prorated (Col. (H), Line 113 + Line 116) /2 (869,595 (Col. (M), Line 113 + Line 116) /2 (899,596	112 113	Beginning Balance - Deficient / (Excess) ADIT Adjustmen Beginning Balance - Deficient / (Excess) ADIT	(Note F) (Col. (H), Line 111 + Line 112	(1,062,828)	(Cal. (M), Line 111 + Line 112		
117 Average Balance as adjusted (non-prorated (Col. (H), Line 113 + Line 116] /2 (869,596 (Col. (M), Line 113 + Line 116] /2 (899,596	114 115	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration Ending Balance - Deficient / (Excess) ADIT Adjustment Ending Balance - Deficient (Excess) ADIT Adjustment					
10 Protect (Control) (Cont	117		([Col. (H), Line 113 + Line 116] /2		([Col. (M), Line 113 + Line 116] /2		
	119	Deficient / (Excess) ADIT - Account 282	(Col. (H), Line 117 + Line 118	(869,586)	(Col. (M), Line 117 + Line 118		(869,586)



Rate Year True-up Adjustmen

2. For the Annual Update (Projected) filing, see Att

# Potomac Electric Power Company Deficient / (Excess) Deferred Income Taxes - Transmission Allocated Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

			eficient / (Excess) Defe							
			Tax Cuts and Jobs Act	of 2017						
	(A)	(B)	(C)		(D)		(E)	(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		nber 31, 2017 ADIT cient / (Excess)	Decer	nber 31, 2020 BOY Balance	urrent Year mortization	Dece	mber 31, 2021 EOY Balance
1	Unprotected Non-Property	_	_							
2 3 4 5	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note A) (Note A) (Note A) (Note A)	4 Years 4 Years 4 Years 4 Years	\$	1,291,072 - - (5,706,710)	\$	322,768 - - (1,426,677)	\$ (322,768) - - 1,426,677	\$	- - - -
6	Subtotal - Deficient / (Excess) ADIT			\$	(4,415,637)	\$	(1,103,909)	\$ 1,103,909	\$	-
7	Unprotected Property									
8 9 10 11	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note A) (Note A) (Note A) (Note A)	5 Years 5 Years 5 Years 5 Years	\$	- - (46,126,851) -	\$	- - (18,450,740) -	\$ 9,225,370 -	\$	- - (9,225,370 -
12	Subtotal - Deficient / (Excess) ADIT			\$	(46,126,851)	\$	(18,450,740)	\$ 9,225,370	\$	(9,225,37
13	Protected Property									
14 15 16 17	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note A) (Note A) (Note A) (Note A)	ARAM ARAM ARAM ARAM	\$	1,000,863 - (56,057,633)	\$	1,000,863 - (51,813,503)	\$ - 1,172,396 -	\$	1,000,86 - (50,641,10
18	Subtotal - Deficient / (Excess) ADIT			\$	(55,056,770)	\$	(50,812,640)	\$ 1,172,396	\$	(49,640,24
19	Total - Deficient / (Excess) ADIT			\$	(105,599,258)	\$	(70,367,290)	\$ 11,501,675	\$	(58,865,61
			Tax Reform Act of	1986						
	(A)	(B)	(C)		(D)		(E)	(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	•	mber 30, 2018 ADIT cient / (Excess)	Decer	nber 31, 2020 BOY Balance	urrent Year mortization	Dece	mber 31, 2021 EOY Balance
20	Protected Property	<u> </u>								
21 22 23 24	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note B) (Note B) (Note B) (Note B)	ARAM ARAM ARAM ARAM	\$	(958,862)	\$	- - (483,195) -	\$ 214,312 -	\$	- (268,883 -
25	Subtotal - Deficient / (Excess) ADIT			\$	(958,862)	\$	(483,195)	\$ 214,312	\$	(268,88
26	Total - Deficient / (Excess) ADIT			\$	(958,862)	\$	(483,195)	\$ 214,312	\$	(268,88

		Total Federal De	eficient / (Excess) De	ferred Income Taxes			
	(A)	(B)	(C)	(D)	(E) December 31, 2020	(F)	(G) December 31, 2021
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADITDeficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
27	Unprotected Non-Property	•					
28 29 30	ADIT - 190 ADIT - 281 ADIT - 282			\$ 1,291,072 - -	\$ 322,768 - -	\$ (322,768) - -	\$ - - -
31	ADIT - 283			(5,706,710)	(1,426,677)	1,426,677	-
32	Subtotal - Deficient / (Excess) ADIT			\$ (4,415,637)	\$ (1,103,909)	\$ 1,103,909	\$ -
33	Unprotected Property						
34 35 36	ADIT - 190 ADIT - 281 ADIT - 282			\$ - (46,126,851)	\$ - (18,450,740)	\$ - - 9,225,370	\$ - (9,225,370)
37	ADIT - 283			-	-	-	-
38	Subtotal - Deficient / (Excess) ADIT			\$ (46,126,851)	\$ (18,450,740)	\$ 9,225,370	\$ (9,225,370)
39	Protected Property						
40	ADIT - 190			\$ 1,000,863	\$ 1,000,863	\$ -	\$ 1,000,863
41 42 43	ADIT - 281 ADIT - 282 ADIT - 283			(57,016,495) -	(52,296,698) -	1,386,708 -	(50,909,990)
44	Subtotal - Deficient / (Excess) ADIT			\$ (56,015,632)	\$ (51,295,835)	\$ 1,386,708	\$ (49,909,127)
45	Total - Deficient / (Excess) ADIT			\$ (106,558,120)	\$ (70,850,485)	\$ 11,715,987	\$ (59,134,497)
		Total Federal De	eficient / (Excess) De	ferred Income Taxes			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	December 31, 2020 BOY Balance	Current Year Amortization	December 31, 2021 EOY Balance
46 47 48 49	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	·		\$ 2,291,935 - (103,143,346) (5,706,710)	\$ 1,323,631 - (70,747,438) (1,426,677)	\$ (322,768) - 10,612,078 1,426,677	\$ 1,000,863 - (60,135,360)
50	Total - Deficient / (Excess) ADIT			\$ (106,558,120)	\$ (70,850,485)	\$ 11,715,987	\$ (59,134,497)
51	Tax Gross-Up Factor	ATT H-9A, Line 132b		1.38	1.38	1.38	1.38
52	Regulatory Asset / (Liability)			\$ (147,092,362)	\$ (97,801,699)	\$ 16,172,698	\$ (81,629,001)
		Federal Inco	me Tax Regulatory	Asset / (Liability)			
	(A)	(B)	(C)	(D)	(E) December 31, 2020	(F)	(G) December 31, 2021
Line	Regulatory Assets / (Liabilities)	Notes		ADIT _Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
53 54	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$ - (147,092,362)	\$ - (97,801,699)	\$ - 16,172,698	\$ - (81,629,001)
55	Total - Transmission Regulatory Asset / (Liability)			\$ (147,092,362)	\$ (97,801,699)	\$ 16,172,698	\$ (81,629,001)

		State Deli	ololiti (Excess) Beleit	ed Income Taxes			
		Maryland (	(2018 Apportionment V	/eighting Change)			
	(A)	(B)	(C)	(D)	(E) December 31, 2020	(F)	(G) December 31, 202
_ine	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
56	Unprotected Non-Property	_					
57	ADIT - 190	(Note C)	4 Years	\$ 132,587	\$ 58,007	\$ (33,147)	\$ 24,8
58	ADIT - 281	(Note C)	4 Years	-	-	-	-
59 60	ADIT - 282 ADIT - 283	(Note C) (Note C)	4 Years 4 Years		-	-	
61	Subtotal - Deficient / (Excess) ADIT	(Note C)	4 (64)3	\$ 132,587	\$ 58,007	\$ (33,147)	\$ 24,8
01	Subtotal - Delicient / (Excess) ADIT			ψ 132,307	ψ 30,007	ψ (55,147)	ψ 24,0
62	Unprotected Property						
63	ADIT - 190	(Note C)	5 Years	\$ -	\$ -	\$ -	\$
64	ADIT - 281 ADIT - 282	(Note C) (Note C)	5 Years 5 Years	1,905,435	1,047,989	(204.007)	666,9
65 66	ADIT - 262 ADIT - 283	(Note C)	5 Years	1,905,435	1,047,969	(381,087)	000,8
67	Subtotal - Deficient / (Excess) ADIT	(Note O)	o rears	\$ 1,905,435	\$ 1,047,989	\$ (381,087)	\$ 666,9
				, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , , , , , , , , , , , , , , , , , ,	, (,,	,
68	Protected Property	<del></del>					
69	ADIT - 190	(Note C)	NA	\$ -	\$ -	\$ -	\$ -
70	ADIT - 281	(Note C)	NA	-	-	-	
71 72	ADIT - 282 ADIT - 283	(Note C) (Note C)	NA NA	-	-	-	
	Subtotal - Deficient / (Excess) ADIT	(Note C)	INA	\$ -		-	\$
73					\$ -	\$ -	
74	Total - Deficient / (Excess) ADIT			\$ 2,038,022	\$ 1,105,996	\$ (414,234)	
	·	Washington, D	P.C. (2018 Apportionme	\$ 2,038,022			
	·	Washington, D	P.C. (2018 Apportionme (C)	\$ 2,038,022	\$ 1,105,996 (E)		\$ 691,7 (G)
	Total - Deficient / (Excess) ADIT			\$ 2,038,022  Int Weighting Change)  (D)  ADIT	\$ 1,105,996 (E) December 31, 2020 BOY	\$ (414,234)  (F)  Current Year	\$ 691,7 (G) December 31, 20: EOY
74	Total - Deficient / (Excess) ADIT  (A)  Deficient / (Excess) Deferred Income Taxes	(B)	(C) Amortization	\$ 2,038,022 Int Weighting Change)	\$ 1,105,996 (E) December 31, 2020	\$ (414,234) (F)	\$ 691,7 (G) December 31, 20
74 ine 75	Total - Deficient / (Excess) ADIT	(B) Notes	(C) Amortization Fixed Period	\$ 2,038,022  Int Weighting Change)  (D)  ADIT Deficient / (Excess)	\$ 1,105,996 (E)  December 31, 2020  BOY  Balance	\$ (414,234)  (F)  Current Year Amortization	\$ 691,2  (G)  December 31, 20  EOY  Balance
74	Total - Deficient / (Excess) ADIT  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property	(B)	(C) Amortization	\$ 2,038,022  Int Weighting Change)  (D)  ADIT Deficient / (Excess)	\$ 1,105,996 (E)  December 31, 2020  BOY  Balance	\$ (414,234)  (F)  Current Year Amortization	\$ 691,7  (G)  December 31, 20  EOY  Balance
74 ine 75 76 77 78	(A)  Deficient / (Excess) ADIT  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190  ADIT - 281  ADIT - 282	(B) Notes  (Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years	\$ 2,038,022  Int Weighting Change)  (D)  ADIT Deficient / (Excess)	\$ 1,105,996 (E)  December 31, 2020  BOY  Balance	\$ (414,234)  (F)  Current Year Amortization	\$ 691,7  (G)  December 31, 20  EOY  Balance
74 ine 75 76 77	Total - Deficient / (Excess) ADIT  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190  ADIT - 281	(B) Notes  (Note D) (Note D)	(C) Amortization Fixed Period  4 Years 4 Years	x 2,038,022  Int Weighting Change)  (D)  ADIT Deficient / (Excess)  \$ 22,098	\$ 1,105,996 (E)  December 31, 2020  BOY  Balance	\$ (414,234)  (F)  Current Year Amortization	\$ 691,7  (G)  December 31, 20  EOY  Balance
74 ine 75 76 77 78	(A)  Deficient / (Excess) ADIT  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190  ADIT - 281  ADIT - 282	(Note D) (Note D) (Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years	\$ 2,038,022  Int Weighting Change)  (D)  ADIT Deficient / (Excess)	\$ 1,105,996 (E)  December 31, 2020  BOY  Balance	\$ (414,234)  (F)  Current Year Amortization	\$ 691,7  (G)  December 31, 20  EOY  Balance
74 ine 75 76 77 78 79	(A)  Deficient / (Excess) ADIT  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note D) (Note D) (Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years	x 2,038,022  Int Weighting Change)  (D)  ADIT Deficient / (Excess)  \$ 22,098	(E) December 31, 2020 BOY Balance  \$ 9,668	\$ (414,234)  (F)  Current Year Amortization  \$ (5,525)	\$ 691,7  (G)  December 31, 20  EOY  Balance
74  .ine  75  76  77  78  79  80	(A)  Deficient / (Excess) ADIT  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 281 ADIT - 283 Subtotal - Deficient / (Excess) ADIT	(Note D) (Note D) (Note D) (Note D) (Note D) (Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years	x 2,038,022  Int Weighting Change)  (D)  ADIT Deficient / (Excess)  \$ 22,098	(E)  December 31, 2020 BOY Balance  \$ 9,668 \$ 9,668	\$ (414,234)  (F)  Current Year Amortization  \$ (5,525)	\$ 691,7  (G)  December 31, 20  EOY  Balance  \$ 4,1
74  ine  75  76  77  78  79  80  81	(A)  Deficient / (Excess) ADIT  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190  ADIT - 281  ADIT - 282  ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property	(Note D) (Note D) (Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years	\$ 2,038,022  Int Weighting Change)  (D)  ADIT Deficient / (Excess)  \$ 22,098	(E) December 31, 2020 BOY Balance  \$ 9,668	(F)  Current Year Amortization  \$ (5,525) \$ (5,525)	\$ 691,7  (G)  December 31, 20  EOY Balance  \$ 4,1
74  ine  75  76  77  78  79  80  81  82  83  84	(A)  Deficient / (Excess) ADIT  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 190 ADIT - 281 ADIT - 282	(Note D) (Note D) (Note D) (Note D) (Note D) (Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years	\$ 2,038,022  Int Weighting Change)  (D)  ADIT Deficient / (Excess)  \$ 22,098	(E)  December 31, 2020 BOY Balance  \$ 9,668 \$ 9,668	(F)  Current Year Amortization  \$ (5,525) \$ (5,525)	\$ 691,7  (G)  December 31, 20  EOY  Balance  \$ 4,1
74  .ine  75  76  77  80  81  82  83  84  85	(A)  Deficient / (Excess) ADIT  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 282 ADIT - 283	(Note D) (Note D) (Note D) (Note D) (Note D) (Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years	\$ 2,038,022  Int Weighting Change)  (D)  ADIT  Deficient / (Excess)  \$ 22,098	\$ 1,105,996  (E)  December 31, 2020 BOY Balance  \$ 9,668 \$ 9,668  \$ 273,416	\$ (414,234)  (F)  Current Year Amortization  \$ (5,525)  \$ (5,525)  \$ (99,424)	\$ 691,7  (G)  December 31, 20; EOY Balance  \$ 4,1  \$ 173,9
74  Line  75  76  77  78  79  80  81  82  83  84	(A)  Deficient / (Excess) ADIT  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 190 ADIT - 281 ADIT - 282	(Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years	\$ 2,038,022  Int Weighting Change)  (D)  ADIT Deficient / (Excess)  \$ 22,098	\$ 1,105,996  (E)  December 31, 2020 BOY Balance  \$ 9,668 \$ 9,668	\$ (414,234)  (F)  Current Year Amortization  \$ (5,525)  \$ (5,525)	\$ 691,7  (G)  December 31, 20; EOY Balance  \$ 4,1  \$ 173,9
74  ine  75  76  77  80  81  82  83  84  85	(A)  Deficient / (Excess) ADIT  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 282 ADIT - 283	(Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years	\$ 2,038,022  Int Weighting Change)  (D)  ADIT  Deficient / (Excess)  \$ 22,098	\$ 1,105,996  (E)  December 31, 2020 BOY Balance  \$ 9,668 \$ 9,668  \$ 273,416	\$ (414,234)  (F)  Current Year Amortization  \$ (5,525)  \$ (5,525)  \$ (99,424)	\$ 691,7  (G)  December 31, 20  EOY  Balance  \$ 4,
74 iine 75 76 77 78 79 80 81 82 83 84 85 86	(A)  Deficient / (Excess) ADIT  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT	(Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years	\$ 2,038,022  Int Weighting Change)  (D)  ADIT  Deficient / (Excess)  \$ 22,098	\$ 1,105,996  (E)  December 31, 2020 BOY Balance  \$ 9,668 \$ 9,668  \$ 273,416	\$ (414,234)  (F)  Current Year Amortization  \$ (5,525)  \$ (5,525)  \$ (99,424)	\$ 691,7  (G)  December 31, 20  EOY  Balance  \$ 4,1
74	(A)  Deficient / (Excess) ADIT  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190 ADIT - 190 ADIT - 190 ADIT - 281	(Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years NA	\$ 2,038,022  Int Weighting Change)  (D)  ADIT Deficient / (Excess)  \$ 22,098 \$ 22,098  \$ 497,120 \$ 497,120	\$ 1,105,996  (E)  December 31, 2020 BOY Balance  \$ 9,668 \$ 9,668  \$ 273,416 \$ 273,416	(F)  Current Year Amortization  \$ (5,525)	\$ 691,7  (G)  December 31, 20  EOY Balance  \$ 4,1  \$ 173,8
74	(A)  Deficient / (Excess) ADIT  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190 ADIT - 190 ADIT - 190 ADIT - 190 ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 282	(Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 7 Years NA NA NA	\$ 2,038,022  Int Weighting Change)  (D)  ADIT Deficient / (Excess)  \$ 22,098 \$ 22,098  \$ 497,120 \$ 497,120	\$ 1,105,996  (E)  December 31, 2020 BOY Balance  \$ 9,668 \$ 9,668  \$ 273,416 \$ 273,416	(F)  Current Year Amortization  \$ (5,525)	\$ 691,1 (G)  December 31, 20  EOY  Balance  \$ 4,'  \$ 173,8
74 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89	(A)  Deficient / (Excess) ADIT  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190 ADIT - 190 ADIT - 190 ADIT - 281	(Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years NA	\$ 2,038,022  Int Weighting Change)  (D)  ADIT Deficient / (Excess)  \$ 22,098 \$ 22,098  \$ 497,120 \$ 497,120	\$ 1,105,996  (E)  December 31, 2020 BOY Balance  \$ 9,668 \$ 9,668  \$ 273,416 \$ 273,416	(F)  Current Year Amortization  \$ (5,525)	\$ 691,1 (G)  December 31, 20  EOY  Balance  \$ 4,'  \$ 173,8
74 ine 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 99 00	(A)  Deficient / (Excess) ADIT  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190 ADIT - 190 ADIT - 190 ADIT - 190 ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 282	(Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 7 Years NA NA NA	\$ 2,038,022  Int Weighting Change)  (D)  ADIT Deficient / (Excess)  \$ 22,098 \$ 22,098  \$ 497,120 \$ 497,120	\$ 1,105,996  (E)  December 31, 2020 BOY Balance  \$ 9,668 \$ 9,668  \$ 273,416 \$ 273,416	(F)  Current Year Amortization  \$ (5,525)	\$ 691,7  (G)  December 31, 202  EOY Balance  \$ 4,1  \$ 173,9

				ate Rate Cl							
	(A)	(B)	(C)		(D)		(E)		(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	Deficie	ADIT ent / (Excess)		per 31, 2020 BOY Balance		rrent Year nortization		<mark>nber 31, 202</mark> EOY Balance
94	Unprotected Non-Property		_		,	-					
95	ADIT - 190	(Note E)	4 Years	\$		\$	_	\$		\$	_
96	ADIT - 281	(Note E)	4 Years	Ψ	_	Ÿ	_	Ψ	_	Ψ	
97	ADIT - 282	(Note E)	4 Years		_		_		-		_
98	ADIT - 283	(Note E)	4 Years		-		-		-		-
99	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
100	Unprotected Property										
101	ADIT - 190	(Note E)	5 Years	\$	_	\$	_	\$	_	\$	
102	ADIT - 281	(Note E)	5 Years	~	_	7	_	-	_	-	_
103	ADIT - 282	(Note E)	5 Years		(945,116)		(519,814)		189,023		(330,7
104	ADIT - 283	(Note E)	5 Years		-		-		-		(220,1
105	Subtotal - Deficient / (Excess) ADIT	, ,		\$	(945,116)	\$	(519,814)	\$	189,023	\$	(330,7
106	Protected Property										
107	ADIT - 190	(Note E)	NA	\$	_	\$	_	\$	_	\$	_
108	ADIT - 281	(Note E)	NA		_		_	*	_	*	_
109	ADIT - 282	(Note E)	NA		_		_		_		_
110	ADIT - 283	(Note E)	NA		_		_		-		_
111	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
112											
112	Total - Deficient / (Excess) ADIT			\$	(945,116)	\$	(519,814)	\$	189,023	\$	(330,79
112	. ,		ashington, D.C. (2016 C		Rate Change)	\$		\$		\$	·
112	Total - Deficient / (Excess) ADIT	Wa (B)	(C)		· · · · · · · · · · · · · · · · · · ·		(E)	\$	189,023 (F)		(G)
	. ,		<u> </u>	orporate F	Rate Change)	Decemb		Cu		Decem	(G)
	(A)	(B)	(C) Amortization	orporate F	Rate Change) (D) ADIT	Decemb	(E) per 31, 2020 BOY	Cu	(F)	Decem	( <b>G</b> ) hber 31, 202 EOY
ine	(A) Deficient / (Excess) Deferred Income Taxes	(B)	(C) Amortization	orporate F	Rate Change) (D) ADIT	Decemb	(E) per 31, 2020 BOY	Cu	(F) rrent Year nortization	Decem	( <b>G</b> ) nber 31, 202 EOY Balance
ine 113	(A) Deficient / (Excess) Deferred Income Taxes Unprotected Non-Property	(B) Notes (Note F)	(C) Amortization Fixed Period	Corporate F	Rate Change)  (D)  ADIT  ent / (Excess)	Decemb	(E) per 31, 2020 BOY Balance	Cu An	(F)	Decem	( <b>G</b> ) nber 31, 202 EOY Balance
ine 113 114	(A) Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190	(B) Notes	(C) Amortization Fixed Period  4 Years	Corporate F	Rate Change)  (D)  ADIT  ent / (Excess)	Decemb	(E) per 31, 2020 BOY Balance	Cu An	(F) rrent Year nortization	Decem	( <b>G</b> ) nber 31, 202 EOY Balance
113 114 115	(A) Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281	(B) Notes  (Note F) (Note F)	(C) Amortization Fixed Period  4 Years 4 Years	Corporate F	Rate Change)  (D)  ADIT  ent / (Excess)	Decemb	(E) Der 31, 2020 BOY Balance 24,666	Cu An	(F) rrent Year nortization	Decem	( <b>G</b> ) nber 31, 202 EOY Balance
113 114 115 116	(A) Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282	(Note F) (Note F) (Note F)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years	Corporate F	Rate Change)  (D)  ADIT  ent / (Excess)	Decemb	(E) Der 31, 2020 BOY Balance 24,666	Cu An	(F) rrent Year nortization	Decem	(G) nber 31, 202 EOY Balance 10,55
113 114 115 116 117	(A) Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note F) (Note F) (Note F)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years	Deficie	Rate Change)  (D)  ADIT  ent / (Excess)  56,380	Decemb	(E) DOP 31, 2020 BOY Balance  24,666	Cu An	(F) rrent Year nortization  (14,095)	Decem	(G) nber 31, 202 EOY Balance  10,5'
113 114 115 116 117 118	(A)  Deficient / (Excess) Deferred income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT	(Note F) (Note F) (Note F)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years	Deficie	Rate Change)  (D)  ADIT  ent / (Excess)  56,380	Decemb	(E) DOP 31, 2020 BOY Balance  24,666	Cu An	(F) rrent Year nortization  (14,095)	Decem	(G) nber 31, 202 EOY Balance  10,5'
113 114 115 116 117 118	(A)  Deficient / (Excess) Deferred income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Unprotected Property	(Note F) (Note F) (Note F) (Note F) (Note F)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years	Deficie \$	Rate Change)  (D)  ADIT  ent / (Excess)  56,380	December 5	(E) DOP 31, 2020 BOY Balance  24,666	Cu An	(F) rrent Year nortization  (14,095)	Decem \$	(G) hber 31, 202 EOY Balance  10,5' 10,5'
113 114 115 116 117 118 119 120 121 122	(A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 281 ADIT - 282	(Note F) (Note F) (Note F) (Note F) (Note F) (Note F)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years	Deficie \$	Rate Change)  (D)  ADIT  ent / (Excess)  56,380	December 5	(E) DOP 31, 2020 BOY Balance  24,666	Cu An	(F) rrent Year nortization  (14,095)	Decem \$	(G) hber 31, 202 EOY Balance  10,51
113 114 115 116 117 118 119 120 121	(A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281	(Note F) (Note F) (Note F) (Note F) (Note F) (Note F)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years	Deficie \$	Rate Change) (D)  ADIT ent / (Excess)  56,380  56,380	December 5	(E) per 31, 2020 BOY Balance  24,666 24,666	Cu An	(F) rrent Year nortization  (14,095)	Decem \$	10,57
113 114 115 116 117 118 119 120 121 122	(A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 281 ADIT - 282	(Note F)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years	Deficie \$	Rate Change) (D)  ADIT ent / (Excess)  56,380  56,380	December 5	(E) per 31, 2020 BOY Balance  24,666 24,666	Cu An	(F) rrent Year nortization  (14,095)	Decem \$	(G) nber 31, 202 EOY Balance  10,57
113 114 115 116 117 118 119 120 121 122 123	(A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 282 ADIT - 283	(Note F)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years	Deficie \$ \$	Rate Change) (D) ADIT ent / (Excess)  56,380 (630,682)	S S	(E) per 31, 2020 BOY Balance  24,666 (346,875)	Cu An	(F) rrent Year nortization  (14,095) (14,095)  - 126,136	Decem \$	(G) nber 31, 202 EOY Balance  10,5: (220,7:
113 114 115 116 117 118 119 120 121 122 123 124	(A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT	(Note F)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 5 Years	Deficie \$ \$	Rate Change) (D) ADIT ent / (Excess)  56,380 (630,682)	S S	(E) per 31, 2020 BOY Balance  24,666 (346,875)	Cu An	(F) rrent Year nortization  (14,095) (14,095)  - 126,136	Decem \$	(G) nber 31, 202 EOY Balance  10,5' (220,7')
113 114 115 116 117 118 119 120 121 122 123 124 125	(A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 283 Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT	(Note F)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years	Deficie \$ \$ \$	Rate Change) (D) ADIT ent / (Excess)  56,380 (630,682)	S S	(E) per 31, 2020 BOY Balance  24,666 (346,875)	Cu An	(F) rrent Year nortization  (14,095) (14,095)  - 126,136	Decem \$	(G) nber 31, 202 EOY Balance  10,5' (220,7')
113 114 115 116 117 118 119 120 121 122 123 124 125 126	(A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 281 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190  ADIT - 190	(B) Notes  (Note F)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 5 Years	Deficie \$ \$ \$	Rate Change) (D) ADIT ent / (Excess)  56,380 (630,682)	S S	(E) per 31, 2020 BOY Balance  24,666 (346,875)	Cu An	(F) rrent Year nortization  (14,095) (14,095)  - 126,136	Decem \$	(G) nber 31, 202 EOY Balance  10,5
ine  113 114 115 116 117 118 119 120 121 122 123 124 125 126 127	(A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 283 Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190 ADIT - 281	(Note F)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 5 Years	Deficie \$ \$ \$	Rate Change) (D) ADIT ent / (Excess)  56,380 (630,682)	S S	(E) per 31, 2020 BOY Balance  24,666 (346,875)	Cu An	(F) rrent Year nortization  (14,095) (14,095)  - 126,136	Decem \$	(G) nber 31, 202 EOY Balance  10,5' (220,7')
113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 127 128	(A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 283 Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190 ADIT - 281 ADIT - 190 ADIT - 190 ADIT - 190 ADIT - 190 ADIT - 281 ADIT - 281 ADIT - 282	(B)  Notes  (Note F)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 5 Years NA NA NA	Deficie \$ \$ \$	Rate Change) (D) ADIT ent / (Excess)  56,380 (630,682)	S S	(E) per 31, 2020 BOY Balance  24,666 (346,875)	Cu An	(F) rrent Year nortization  (14,095) (14,095)  - 126,136	Decem \$	(G) nber 31, 202 EOY Balance  10,5

	(A)	(B)	(6)		(D)		<b>(E)</b>		(F)		(C)
	(A)	(B)	(C)		(D)	Decem	(E) ber 31, 2020		(F)	Decen	( <b>G</b> ) nber 31, 202
ine	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		ADIT nt / (Excess)		BOY Balance		rrent Year nortization		EOY Balance
132	Unprotected Non-Property										
133	ADIT - 190	(Note G)	4 Years	\$	(685,034)	\$	(299,702)	\$	171,259	\$	(128,4
134	ADIT - 281	(Note G)	4 Years		- 1		- 1		· -		•
135	ADIT - 282	(Note G)	4 Years		-		-		-		
136	ADIT - 283	(Note G)	4 Years		-		-		-		
137	Subtotal - Deficient / (Excess) ADIT			\$	(685,034)	\$	(299,702)	\$	171,259	\$	(128
138	Unprotected Property										
139	ADIT - 190	(Note G)	5 Years	\$	-	\$	-	\$	-	\$	
40	ADIT - 281	(Note G)	5 Years		-		-		-		
41	ADIT - 282	(Note G)	5 Years		(2,817,585)		(1,549,672)		563,517		(986
142	ADIT - 283	(Note G)	5 Years		-		-		-		
43	Subtotal - Deficient / (Excess) ADIT			\$	(2,817,585)	\$	(1,549,672)	\$	563,517	\$	(986
44	Protected Property										
145	ADIT - 190	(Note G)	NA	\$	_	S		\$		\$	
46	ADIT - 281	(Note G)	NA	•	_	•	_	•	_	Ť	
147	ADIT - 282	(Note G)	NA		_		_		_		
48	ADIT - 283	(Note G)	NA		-		-		-		
149	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	
50	Total - Deficient / (Excess) ADIT			\$	(3,502,619)	\$	(1,849,374)	\$	734,776	\$	(1,114
			Maryland (2007 Corpo	orate Rate (	Change)						
	(A)	(B)	Maryland (2007 Corpo	orate Rate (	Change)		(E)		(F)		(G)
10	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes			<i>.</i>		(E) ber 31, 2020 BOY Balance		(F) rrent Year		
			(C) Amortization		( <b>D</b> ) ADIT		ber 31, 2020 BOY		rrent Year		nber 31, 2 EOY
51	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property	Notes	(C) Amortization Fixed Period	Deficie	( <b>D</b> ) ADIT		ber 31, 2020 BOY		rrent Year		nber 31, 2 EOY
51 52	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190	Notes (Note H)	(C) Amortization Fixed Period  4 Years		( <b>D</b> ) ADIT		ber 31, 2020 BOY		rrent Year		nber 31, 2 EOY
151 152 153	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property	Notes	(C) Amortization Fixed Period	Deficie	( <b>D</b> ) ADIT		ber 31, 2020 BOY		rrent Year		nber 31, 2 EOY
151 152 153 154	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281	(Note H) (Note H)	(C) Amortization Fixed Period  4 Years 4 Years	Deficie	( <b>D</b> ) ADIT		ber 31, 2020 BOY		rrent Year		nber 31, 2 EOY
51 52 53 54 55	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282	(Note H) (Note H) (Note H) (Note H)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years	Deficie	( <b>D</b> ) ADIT		ber 31, 2020 BOY		rrent Year		nber 31, 2 EOY
151 152 153 154 155 156	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note H) (Note H) (Note H) (Note H)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years	Deficie	( <b>D</b> ) ADIT	\$	ber 31, 2020 BOY	\$	rrent Year	\$	nber 31, 2 EOY
151 152 153 154 155 156	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property	(Note H) (Note H) (Note H) (Note H) (Note H)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years	Deficier \$	( <b>D</b> ) ADIT	\$	ber 31, 2020 BOY	\$ \$	rrent Year	\$	nber 31, 2 EOY
151 152 153 154 155	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190	(Note H) (Note H) (Note H) (Note H) (Note H)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years	Deficie	ADIT nt / (Excess)	\$	Bory Balance	\$	rrent Year	\$	nber 31, 2 EOY
51 52 53 54 55 56 57 58 59	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property	(Note H) (Note H) (Note H) (Note H) (Note H)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years	Deficier \$	ADIT nt / (Excess)	\$	Bory Balance	\$ \$	rrent Year	\$	nber 31, 2 EOY Balance
51 52 53 54 55 56 57 58 59 60	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281	(Note H) (Note H) (Note H) (Note H) (Note H) (Note H)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years	Deficier \$	ADIT nt / (Excess)	\$	ber 31, 2020 BOY Balance	\$ \$	rrent Year nortization	\$	nber 31, 20 EOY
51 52 53 54 55 56 57 58 59 60 61	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 190 ADIT - 281 ADIT - 282	(Note H)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years	Deficier \$	ADIT nt / (Excess)	\$	ber 31, 2020 BOY Balance	\$ \$	rrent Year nortization	\$	nber 31, 21 EOY Balance
51 52 53 54 55 56 57 58 59 60 61 62	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 282 ADIT - 283	(Note H)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years	Deficier \$ \$	ADIT nt / (Excess)	\$ \$	ber 31, 2020 BOY Balance	\$ \$	rrent Year nortization	\$	nber 31, 2 EOY Balance
151 152 153 154 155 156	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT	(Note H)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years	Deficier \$ \$	ADIT nt / (Excess)	\$ \$	ber 31, 2020 BOY Balance	\$ \$	rrent Year nortization	\$	nber 31, 2 EOY Balance
51 52 53 54 55 56 57 58 59 60 61 62 63 64	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 283 Subtotal - Deficient / (Excess) ADIT  Protected Property	(Note H)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 5 Years	Deficient \$	ADIT nt / (Excess)	\$ \$	ber 31, 2020 BOY Balance	\$ \$	rrent Year nortization	\$	nber 31, 2 EOY Balance
51 52 53 54 55 56 57 58 59 60 61 62 63	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190  ADIT - 190  ADIT - 190  ADIT - 190	(Note H)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 5 Years	Deficient \$	ADIT nt / (Excess)	\$ \$	ber 31, 2020 BOY Balance	\$ \$	rrent Year nortization	\$	nber 31, 2 EOY Balance
51 52 53 54 55 56 57 58 59 60 61 62 63 64 665	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 281 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190 ADIT - 281 ADIT - 281	(Note H)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 5 Years	Deficient \$	ADIT nt / (Excess)	\$ \$	ber 31, 2020 BOY Balance	\$ \$	rrent Year nortization	\$	nber 31, 2 EOY Balance
551 552 553 554 555 566 57 558 559 660 661 662	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 281 ADIT - 283  ADIT - 190 ADIT - 190 ADIT - 190 ADIT - 190 ADIT - 281 ADIT - 281 ADIT - 282	(Note H)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 5 Years NA NA NA	Deficient \$	ADIT nt / (Excess)	\$ \$	ber 31, 2020 BOY Balance	\$ \$	rrent Year nortization	\$	nber 31, 2 EOY Balance

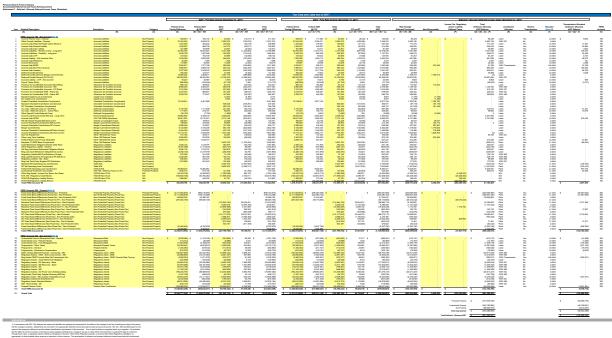
		Total State Def	icient / (Excess) Defe	erred Income Taxes			
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D)  ADIT Deficient / (Excess)	(E) December 31, 2020 BOY Balance	(F) Current Year Amortization	(G) December 31, 2021 EOY Balance
170	Unprotected Non-Property			Delicient / (Excess)	Dalatice	Amortization	Dalarice
171 172 173 174	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	•		\$ (473,969) - -	\$ (207,362) - - -	\$ 118,492 - - -	\$ (88,869) - -
175	Subtotal - Deficient / (Excess) ADIT			\$ (473,969)	\$ (207,362)	\$ 118,492	\$ (88,869)
176	Unprotected Property						
177 178 179 180 181	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT			\$ - (1,932,414) - (1,932,414)	\$ - (1,062,828) - \$ (1,062,828)	\$ - 386,483 - \$ 386,483	\$ - (676,345) - \$ (676,345)
182	Protected Property						
183 184 185 186 187	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Total - Deficient / (Excess) ADIT			\$ -	\$ - - - \$ - \$ (1,270,189)	\$ - - - - \$ - \$ 504,975	\$ - - - - \$ - \$ (765,214)
		Total Sta	te Deficient / (Exces	s) Deferred Income Taxes		· <u></u>	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	December 31, 2020 BOY Balance	Current Year Amortization	December 31, 2021 EOY Balance
189 190 191 192	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$ (473,969) (1,932,414)	\$ (207,362) - (1,062,828)	\$ 118,492 - 386,483	\$ (88,869) (676,345)
193	Total - Deficient / (Excess) ADIT			\$ (2,406,383)	\$ (1,270,189)	\$ 504,975	\$ (765,214)
194	Tax Gross-Up Factor	ATT H-9A, Line 132b		1.38	1.38	1.38	1.38
195	Regulatory Asset / (Liability)			\$ (3,321,761)	\$ (1,753,364)	\$ 697,065	\$ (1,056,298)
		State	Income Tax Regula	tory Asset / (Liability)			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Regulatory Assets / (Liabilities)	Notes	(0)	ADIT Deficient / (Excess)	December 31, 2020 BOY Balance	Current Year Amortization	December 31, 2021 EOY Balance
196 197 198	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities) Total - Transmission Regulatory Asset / (Liability)			\$ (3,321,761) \$ (3,321,761)	\$ (1,753,364) \$ (1,753,364)	\$ - 697,065 \$ 697,065	\$ (1,056,298) \$ (1,056,298)
				Regulatory Asset / (Liabili	• /		
	Federal and	State Income Tax Regula	atory Asset / (Liability	y) related to Excess / Defi	cient Deferred Income T	axes	
Line	(A) Regulatory Assets / (Liabilities)	(B)	(C)	( <b>D</b> ) Adit	December 31, 2020	(F) Current Year	(G) December 31, 2021 EOY
	-			Deficient / (Excess)	Balance	Amortization	Balance
199 200	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$ - (150,414,123)	\$ - (99,555,062)	\$ - 16,869,763	\$ - (82,685,299)
201	Total - Transmission Regulatory Asset / (Liability)			\$ (150,414,123)	\$ (99,555,062)	\$ 16,869,763	\$ (82,685,299

#### Instructions

- 1. For transmission allocated deficient / (excess) deferred income taxes related to rate changes occurring after September 30, 2018, insert new amortization table that delineate the deficient and excess deferred taxes by protected property, unprotected property, and unprotected non-property by ADIT category.
- 2. Set the amortization period for unprotected property to 5 years and unprotected non-property to 4 years. The amortization of deficient and (excess) ADIT designated as protected will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements.
- 3. Update applicable formulas in the "Total Federal Deficient / (Excess) Deferred Income Taxes" and "Total State Deficient / (Excess) Deferred Income Taxes" sections to ensure appropriate inclusion of deficient / (excess) ADIT deferred income taxes related to rate changes occurring after September 30, 2018.
- 4. Insert note explaining the event giving rise to the deficient / (excess) ADIT including the start and end date for the amortization. The amortization ceases after the related regulatory asset / liability is drawn down to zero.

#### Notes

- A Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments, tax return amendments, or new IRS guidance. The amortization of protected property related deficient and (excess) ADIT will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements and may vary by year depending on where each underlying asset resides in its individual life cycle. The unprotected property related deficient and (excess) ADIT will be fully amortized by December 31, 2022. The unprotected onn-property related excess and deficient ADIT will be fully amortized by December 31, 2021. Note The amortization formula in Column F will change based on where Pepco resides in the amortization or cycle. The current vear amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- B The remaining unamortized excess and deficient ADIT related to the Tax Reform Act of 1986 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 et al. The current vear amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- The remaining unamortized deficient and (excess) ADIT related to the Maryland 2018 "Apportionment Weighting Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed frequired by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts
- D The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2018 "Apportionment Weighting Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be reproduced by audit adjustments or tax return amendments. The unprotected deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) ADIT including related amortization is reported net of federal taxes. Note The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in EFIRC Accounts 410.1 and 411.1.
- The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2017 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and (access) ADIT will be fully amortized by September 30, 2023. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1
- F The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2016 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. Note The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2015 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- H The remaining unamortized deficient and (excess) ADIT related to the Maryland 2007 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT including related amortization is reported net of federal taxes. Note The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.



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### Attachment 2 - Taxes Other Than Income Worksheet

r Taxe	es	Page 2 Col (		Allocator	Allocated Amount
Plant	Related		Gro	ss Plant Alloca	tor
1a 2 3 4	Transmission Personal Property Tax (directly assigned to Transmission) Other Personal Property Tax (excluded) Capital Stock Tax Gross Premium (insurance) Tax PURTA Corp License		66,000 67,732	100% 0% 18.0199% 18.0199% 18.0199% 18.0199%	\$ 12,766,000 \$ - \$ - \$ - \$ - \$ - \$ - \$ -
Total	Plant Related	58,1	.33,732		12,766,000
Labo	r Related		Wages	s & Salary Alloc	cator
6	Federal FICA & Unemployment & state unemployment	6,5	67,373		
Total	Labor Related	6,5	67,373	12.2117%	801,989
Othe	r Included		Gro	ss Plant Alloca	tor
7	Miscellaneous		27,786		
Total	Other Included		27,786	18.0199%	5,007
Total	Included				13,572,996
	Currently Excluded				
	MD Franchise Tax MD Environmental Surcharge		349,763 306,693		
	MD Universal Surcharge		05,037		
	MD Montgomery County Fuel		28,815		
	MD PSC Assessment		77,288		
13	MD Sales & Use Tax		(5,318)		
14	MD Real Property Taxes	6	18,893		
	MD Diesel Fuel	1	.03,773		
	DC PSC Assessment		51,239		
	DC Delivery Tax		60,324		
	DC Real Property Tax		30,120		
	DC Business Improvement Tax		47,641		
	DC Ballpark		16,500		
	DC Right-of-Way		45,824		
	DC RETF, SETF and EATF Funds		64,903		
23	VA Property Taxes	5	21,450		

### Criteria for Allocation:

27 Difference

24 Misc. Other-Sales and Use DC

24.1 Exclude State Dist RA amort in line 6

25 Total "Other" Taxes (included on p. 263)

26 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)

- A 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 will not be included
- B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salar Allocator. If the taxes are 100% recovered at retail they will not be included

133,332

372,092,282

372,092,282

7,114

(0)

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

# Allocation of Property taxes to Transmission Function Year Ended December 31, 2021

## Assessable Plant

Transmission Distribution General Total T,D&GenI	\$ \$ \$	1,146,051,454 3,952,293,240 271,539,493 5,369,884,187
Plant ratios by Jurisdiction Transmission Ratio Distribution ratio General Ratio	·	0.2134220058 0.7360108901 0.0505671041 1.00000000000
Property Taxes	\$	58,133,732
Transmission Property Tax Distribution Property tax General Property Tax Total check	\$ \$ \$	12,407,018 42,787,060 2,939,654 58,133,732
General Property Tax Trans Labor Ratio Trans General	\$	2,939,654 12.212% 358,982

Total Transmission Property Taxes	
Transmission	\$ 12,407,018
General	\$ 358,982
Total Transmission Property Taxes	\$ 12,766,000

#### Attachment 3 - Revenue Credit Workpaper

		То	tal Amount	Allocation Factor	Allocation %		ital Amount uded In Rates
Account 454 - Rent from Electric Property  1 Rent from Electric Property - Transmission Related (Note 3)		S	11 432 761	Transmission	100%	s	11.432.761
2 Total Rent Revenues	(Sum Lines 1)	•	11,402,701			\$	11,432,761
Account 456 - Other Electric Revenues (Note 1)							
3 Schedule 1A		\$	555,670	Transmission	100%	\$	555,670
4 Net revenues associated with Network Integration Transmission Service (NITS) for who load is not included in the divisor (difference between NITS credits from PJM and PJN							
charges paid by Transmission Owner) (Note 4)				Transmission	100%		-
5 Point to Point Service revenues for which the load is not included in the divisor receive	red by Transmission Owner (Note 4)	\$	1,786,186	Transmission	100%		1,786,186
6 PJM Transitional Revenue Neutrality (Note 1)				Transmission	100%		-
7 PJM Transitional Market Expansion (Note 1)				Transmission	100%		-
8 Professional Services (Note 3)				Transmission	100%		-
9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)				Transmission	100%		-
10 Rent or Attachment Fees associated with Transmission Facilities (Note 3)				Transmission	100%	\$	-
11 Affiliate Credits		\$	3,827,791	Wages and Salaries	12.21%	\$	467,439
11a Miscellaneous Credits (Attachment 5)				Various		\$	-
12 Gross Revenue Credits	(Sum Lines 2-11)	\$	17,602,407			\$	14,242,055
13 Less line 18g		\$	(7,565,272)	Transmission	100%	\$	(7,565,272)
14 Total Revenue Credits						\$	6,676,783

#### Revenue Adjustment to determine Revenue Credit

The continuer assessment of the continuer and the continuer and the continuer and the continuer (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 furtherment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 173 of Appendix A.

16 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.

Takes, the associated inventions are in its allocation in the fullar.

The St. Remaining treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for selecommunications; (2) transmission lower licenses for wireless antennas; (3) right-of-way properly leases for faming, grazing or nurseries; (4) licenses of intellectual property (including a portable of degenification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, asight-vining, transformer oil stengin, and crost related treating to other utilities and large customers (collectively, products). Company will retain 50% of net order to use lines 18a-1. 18g, the utility matt tack in separate subscoorcins the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).

	taxes)			
18a	Revenues included in lines 1-11 which are subject to 50/50 sharing.		\$	11,432,761
18b	Costs associated with revenues in line 18a	Attachment 5 - Cost Support	s	3,150,526
18c	Net Revenues (18a - 18b)			8,282,235
18d	50% Share of Net Revenues (18c / 2)			4,141,117
18e	Costs associated with revenues in line 17a 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			-
18f	Net Revenue Credit (18d + 18e)			4.141.117
18g	Line 18f less line 18a			(7,291,643)
19	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 is explained in the Cost Support, for example revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule			
	12.			96,657,470
20	Amount offset in line 4 above			160,522,709
21	Total Account 454 456 and 456 1			274 782 586

(Line 135 + 136g +137)

5,577,670

### **Potomac Electric Power Company**

### Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Return and Taxes with 100 Basis Point increase in ROE
100 Basis Point increase in ROE and Income Taxes

(Line 127 + Line 138)
87,281,448

100 Basis Point increase in ROE
1.00%

Α

В

138

Total Income Taxes

Common Stock					
Long Term Interest   Attachment   117.62c through 67c   155.428					
Less LTD Interest on Securitzation E(Note P)					
Long Term Interest					155,429,3
Preferred Dividends					455 400 0
Common Stock Proprietary Capital Proprietary C	02	Long Term Interest		(Line 100 - line 101)	155,429,3
Proprietary Capital   Less Account 216.1   See Server	03	Preferred Dividends	enter positive	p118.29c	
Less Account   216.1					3,388,628,4
Capitalization					4 040 0
Capitalization   Capitalization   Debt   Cong Term Debt   Capitalization   Debt   Deb			enter negative		
Long Term Debt	37	Common Stock		(Sum Lines 104 to 106)	3,386,982,1
Less Loss on Reacquired Debt   enter regalitive   p113.61c   enter positive   p112.6c   enter negative   Attachment 18 - ADIT EVO, Line 7   2,556   enter negative   Attachment 18 - ADIT EVO, Line 7   2,556   enter negative   Attachment 18 - ADIT EVO, Line 7   2,556   enter negative   Attachment 18 - ADIT EVO, Line 19   3,333,2371   enter p112.6c					
Pius Gain on Reacquired Debt   Less ADT associated with Gain or Loss   enter negative   Attachment 18 - ADIT ECV, Line 7   2,556					
Less ADIT associated with Gain or Loss					-9,275,4
Less LTD on Securitization Bonds					0.550
Total Long Term Debt					2,556,0
Preferred Stock			enter negative		0 000 474 4
Common Stock   Line 107   3.386,982					3,332,171,1
Total Capitalization					2 206 002 1
Debt     Debt   Debt     Debt     Debt     Debt     Debt     Debt     Debt   Debt     Debt	16				6,719,153,3
Preferred %   Preferred Stock   (Line 114 / (108+114+115))   50		·		,	
Common %   Common Stock   (Line 115 / (108+114+115))   56					49.
Debt Cost					0.
Preferred Stock (Line 103 / 114) 0.0 Common Cost (Note J from Appendix A) Common Stock Appendix A % plus 100 Basis Pts 0.1 Common Cost (Note J from Appendix A) Common Stock Appendix A % plus 100 Basis Pts 0.1 Common Stock Appendix A % plus 100 Basis Pts 0.1 Common Stock (Line 118 * 121) 0.0 Common Stock (Line 118 * 121) 0.0 Common Stock (Line 118 * 121) 0.0 Common Stock (Line 119 * 122) 0.0 Common Stock (Line 1	19	Common %	Common Stock	(Line 115 / (108+114+115))	50.
Common Cost   (Note J from Appendix A)   Common Stock   Appendix A % plus 100 Basis Pts   O.1	20	Debt Cost	Total Long Term Debt	(Line 102 / 113)	0.04
Weighted Cost of Debt	21	Preferred Cost			0.00
Weighted Cost of Preferred   Preferred Stock   (Line 118*121)   0.1	22	Common Cost (Note J from Appendix A)	Common Stock	Appendix A % plus 100 Basis Pts	0.11
Weighted Cost of Preferred   Preferred Stock   (Line 118*121)   0.1	23	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * 120)	0.02
Investment Return = Rate Base * Rate of Return   (Line 59 * 126)   (Line 1326)   (Line 1336 + 1366 + 1366)   (Line 1366 + 136	24				0.00
Investment Return = Rate Base * Rate of Return   (Line 59 * 126)   81,703	25	Weighted Cost of Common	Common Stock	(Line 119 * 122)	0.05
Income Tax Rates  Income Tax Rate (Note I from ATT H-9A)  Income Tax Rate (Income Tax Rate or Composite (Note I from ATT H-9A)  Income Tax Rates  Income Tax	26	Total Return ( R )		(Sum Lines 123 to 125)	0.08
Income Tax Rates   Income Tax Rates   Income Tax Rate   Income T	27	Investment Return = Rate Base * Rate of Return		(Line 59 * 126)	81,703,7
Income Tax Rates   Income Tax Rates   Income Tax Rate   Income T	nnosi	te Income Taxes			
FIT=Federal Income Tax Rate   (Note I from ATT H-9A)					
SIT=State Income Tax Rate or Composite   (Note I from ATT H-9A)   Per State Tax Code   O.	28		(Note I from ATT H-9A)		21.0
p = percent of federal income tax deductible for state purposes					8.3
T			(14010 1 110111 7 1 1 1 1 0 7 1)	Per State Tax Code	0.0
2a T / (1-T) Tax Gross-Up Factor 1*1/(1-T)  ITC Adjustment Investment Tax Credit Amortization Investment Tax Credit Amortization ITC Adjustment Investment Tax Credit Amortization ITC Adjustment Tax Credit Amortization ITC Adjustment Allocated to Transmission ITC Adjustment Allocated to Transmission (Note I from Appendix A) (Line 132b) ITC Adjustment Allocated to Transmission (Note I from Appendix A) (Line 133 * 134)  Other Income Tax Adjustment 6a Tax Adjustment 6b Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component 6b Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component 6c Amortization of Other Flow-Through Items - Transmission Component 6c Amortization Of Other Flow-Through Items - Transmission Component 6c Other Income Tax Adjustment 5, Line 136c Other Income Tax Adjustment 5, Line 136c -504 Content Tax Gross-Up Factor  1.3  1.3  1.3  1.3  1.3  1.3  1.3  1.	31	T =1 - {[(1 - SIT) * (1 - SIT * FIT * p)} =		To Clate Tax Code	27.5
Tax Gross-Up Factor	2a				38.0
Investment Tax Credit Amortization  Investment Tax Adjustment 1A - ADIT  Investment Tax Adjustment 1A - ADIT  Investment Tax Credit Amortization  Investment Tax Credit Amortization  Investment Tax Credit Amortization  Investment Tax Adjustment 1A - ADIT  Investment Tax Credit Amortization  Investment Tax Adjustment 1A - ADIT  Investment Tax Credit Amortization  Investment Tax Credit Amortization  Investment Tax Credit Amortization  Investment Tax Credit Amortization  Investment Tax Adjustment 1A - ADIT  Investment Tax Credit Amortization  Investment Tax Credit Amortization  Investment Tax Cline 132b  Investm	2b				1.38
Investment Tax Credit Amortization  Investment Tax Adjustment 1A - ADIT  Investment Tax Adjustment 1A - ADIT  Investment Tax Credit Amortization  Investment Tax Credit Amortization  Investment Tax Credit Amortization  Investment Tax Adjustment 1A - ADIT  Investment Tax Credit Amortization  Investment Tax Adjustment 1A - ADIT  Investment Tax Credit Amortization  Investment Tax Credit Amortization  Investment Tax Credit Amortization  Investment Tax Credit Amortization  Investment Tax Adjustment 1A - ADIT  Investment Tax Credit Amortization  Investment Tax Credit Amortization  Investment Tax Cline 132b  Investm		ITC Adjustment	(Note U from ATT H-9A)		
Tax Gross-Up Factor   (Line 132b)   1.3	33			Attachment 1A - ADIT	-22.
Other Income Tax Adjustment 6a Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense (Note T from ATT H-9A) Attachment 5, Line 136a 200 (Note T from ATT H-9A) Attachment 5, Line 136a 200 (Note T from ATT H-9A) Attachment 5, Line 136b -11,715 (Note T from ATT H-9A) Attachment 5, Line 136c -504 (Note T from ATT H-9A) Attachment 5, Line 136c -504 (Note T from ATT H-9A) Attachment 5, Line 136c -504 (Note T from ATT H-9A) Attachment 5, Line 136c -504 (Note T from ATT H-9A) Attachment 5, Line 136c -504 (Note T from ATT H-9A) Attachment 5, Line 136c -504 (Note T from ATT H-9A) Attachment 5, Line 136c -504 (Note T from ATT H-9A) Attachment 5, Line 136c -504 (Note T from ATT H-9A) Attachment 5, Line 136c -504 (Line 136b +136c +136d) -12,020 (Line 136a +136b +136c +136d) -12,020 (Line 132b) -12,020 (Line 132b) -13					1.38
Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense (Note T from ATT H-9A) Attachment 5, Line 136a 200 Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component (Note T from ATT H-9A) Attachment 5, Line 136b -11,715 (Note T from ATT H-9A) Attachment 5, Line 136c -504 Amortization of Other Flow-Through Items - Transmission Component (Note T from ATT H-9A) Attachment 5, Line 136c -504 Amortization of Other Flow-Through Items - Transmission Component (Note T from ATT H-9A) Attachment 5, Line 136c -15,002 Attachment 5, Line 136d (Line 136a + 136b + 136c + 136d) -12,002 (Line 136a + 136b + 136c + 136d) -12,002 (Line 132b) -12,002 (Line 132b) -12,002 (Line 132b)	16		(Note I from Appendix A)	(Line 133 * 134)	-31,
Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense (Note T from ATT H-9A) Attachment 5, Line 136a 200 Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component (Note T from ATT H-9A) Attachment 5, Line 136b -11,715 (Note T from ATT H-9A) Attachment 5, Line 136c -504 Amortization of Other Flow-Through Items - Transmission Component (Note T from ATT H-9A) Attachment 5, Line 136c -504 Amortization of Other Flow-Through Items - Transmission Component (Note T from ATT H-9A) Attachment 5, Line 136c -15,002 Attachment 5, Line 136d (Line 136a + 136b + 136c + 136d) -12,002 (Line 136a + 136b + 136c + 136d) -12,002 (Line 132b) -12,002 (Line 132b) -12,002 (Line 132b)		Other Income Tax Adjustment			
6b Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component (Note T from ATT H-9A) Attachment 5, Line 136b -11,715 (Note T from ATT H-9A) Attachment 6, Line 136c -504 (Note T from ATT H-9A) Attachment 5, Line 136c -504 (Note T from ATT H-9A) Attachmen	6a		(Note T from ATT H-9A)	Attachment 5, Line 136a	200,
6c         Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component         (Note T from ATT H-9A)         Attachment 5, Line 136c         -504           6d         Amortization of Other Flow-Through Items - Transmission Component         (Note T from ATT H-9A)         Attachment 5, Line 136d         4ttachment 5, Line 136d         -12,020           6f         Tax Gross-Up Factor         (Line 136b + 136b + 136c + 136d)         -12,020           6f         Tax Gross-Up Factor         (Line 132b)         1.3					-11,715,
6d         Amortization of Other Flow-Through Items - Transmission Component         (Note T from ATT H-9A)         Attachment 5, Line 138d           6e         Other Income Tax Adjustments - Expense / (Benefit)         (Line 136b + 136c + 136d)         -12,020           6f         Tax Gross-Up Factor         (Line 132b)         1.3		Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	(Note T from ATT H-9A)		-504,
6e Other Income Tax Adjustments - Expense / (Benefit) (Line 136a + 136b + 136c + 136d) -12,020 6f Tax Gross-Up Factor (Line 132b) 1.3				Attachment 5, Line 136d	
	6c 6d				12.020
6g Other Income Tax Adjustment (Line 136e * 136f) -16,593	6c 6d			(Line 1308 + 1300 + 1300 + 1300)	-12,020,
	6c 6d 6e 6f	Other Income Tax Adjustments - Expense / (Benefit) Tax Gross-Up Factor		(Line 132b)	1.38

# Potomac Electric Power Company Attachment 5 - Cost Support Attachment A Lins 8s, Descripti Past Allocation Factors Accumulated integrable Amortization Accumulated Common Past Description - Electric Accumulated Common Past Description - Electric Past in Service Past in Service (Electric Only) Accumulated Defensed Income Taxas Accumulated Defensed Income Taxas Accumulated Investment Tax Credit Account No. 255 | Note A| p200.21c | See Attachment 9; column 1 | | Note A| p305 | See Attachment 9; column 1 | | Note A| p305 | See Attachment 9; column 1 | | Note A & E| p305 | See Attachment 9; column 0 | | Note A & E| p305 | See Attachment 9; column d| | Note A & E| p306 h (See Attachment 18) | | Note A| p227 Sc & 16.c (See Attachment 9; col Plant Held for Future Use (Including Land) Directly Assigned A&G 10,416,136,136 0 0 0 1 1,623,136,136 0 0 0 0 See Farm 1 cation and Out Reach Cost Support Attachment A Line #s, D Directly Assigned A&G General Advertising Exp Account 930.1 Or Enter 1 | The state of the Current and Long-Term Portions recorded in have not yet been transferred to trusts, excru Abadio Per Bodly Spiles Prief Tolking Bodly Spiles Prief Tolking Bodly Spiles Lake Maded Bodly Spiles Lake Maded Clim All Wilsons Comp Tolkine Comp - Improve PARE TOLKING TO THE PRIEF PARE TOLKING TO THE PRIEF Annual Bindons Et Swalden Annual Bindons Et Swalden Annual Bindons Et Swalden Annual Washine ASC TO 2019 Collegion - Commit Es Long bean Ascord Washine Commit Comp - Improved Tolking Bindons Commit Comp - Improved Bindons Committee Prief Swalden Bindons Committee Prief Bindons Committee Bindons B (20, 827) (20, 827) (20, 780) 104, 402 822, 388 (4,000, 873) (207, 680) (207, 680) (1,021, 382) (1,78,217) (238,732) 711,812 23,88,814 (2,332,786) (2,332,786) (1,382,347) (1,034,132) (2,708,814) (2,130,742) (322,836) (322,836) (322,847) (300,900) (344,847) (300,900) (344,847) (1,023,782 (230,082 4,004,083 (2,863,784 (2,863,784 (1,587,862 (4,786,784) (4, (1,741,740) (221,947) (201,947) (2,800,887) (2,800,887) (2,800,817) (1,729,880) (1,729,880) (1,729,880) (102,24,870) (802,927) (802,927) (802,927) (802,927) (802,927) (802,927) (802,927) (802,927) (802,927) (802,927) (802,927) (1,817,300) (230,687) 786,000 4,279,288 (21,131,680) (2,723,681) (2,862,680) (8,867,000) (8,687,000) (10,682,877) (8,687,000) (10,682,877) (8,687,780) (92,638,877) (93,438) (100,638,780) (103,780) (103,780) (103,780) (103,780) (1,789,631) (238,722) (21,628,372) (21,628,372) (2,608,241) (1,686,241) (1,686,241) (1,766,889) (1,717,986) (1,717 (1,723,131) (238,732) (318,732) (31,678,863) (7,688,261) (1,688,261) (1,688,261) (1,688,261) (8,103,661) (8,103,661) (9,103,661) (9,103,661) (7,7,744) (100,661) (7,7,744) (100,661) (1,681) ( (238,732) 714,362 23,739,368 (28,980,362) (2,918,801) (1,688,362) (11,688,330) (11,688,330) (9,911,682) (92,762) (92,762) (92,762) (92,762) (93,000) (94,000) (94,000) (94,000) 88,863 (34,777,614) (3,673,681) (2,873,681) (1,084,138) (14,718,981) (7,606,380) (8,272,798) (82,927) (16,943,303) (20,634) (10,716) (601,302) (11,716) Allocator Allocation Factor 12.21% Whiges & Solary 100% 100% Transmission 18.02% Gross Plant

Outstanding Network Credits Cost Support  Attachment A Line #s, Descrip  Network Credits  55 Outstanding Network Credits	tions, Notes, Form	1 Page #s a	nd Instructions	Outstanding National Corollal Ender I				Description of the Cr	ndia.				
			From PJM	•				General Description of the None	Credits				
56 Less Accumulated Depreciation Associated with Fac	sities with Outstanding	Net (Note N	From PJM	•			Allman	None Transferences					
Extraordinary Property Loss Attachment A Line #s, Descrip 61 Less extraordinary property loss 62 Plus amortised extraordinary property loss	tions, Notes, Form	1 Page #s a	nd Instructions Attachment 5 Attachment 5	Amount num	nter of years. Are	nitiation wildered						]	
Interest on Outstanding Network Credits Cost	Support tions, Notes, Form	1 Page #s a	nd Instructions	Coolin				escription of the Interest or	The Credits			1	
Attachment A Line Fs, Descrip Revenue Credits & Interest on Network Credits 155 Interest on Network Credits		(Note N	PJM Data	n Enter I				General Description of the None	Credita				
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PJM Load Cost Support  Attachment A Line #s, Descrip  Network Zonal Service Rate  173 1 CP Peak	tions, Notes, Form	1 Page #s a (Note L)	nd Instructions PJM Data	1 CF Peak				Description & P.M Docum	entation				
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MAPP Abandonment recovery pursuant to ER- Attachment A Line #s, Descrip 171a 2013 M oils period 171a 2016 10 oils period	tions, Notes, Form	1 Page #s a Popul 609 1 12725, 300 16334, 322 16434	102 S 22,4%,011										
1779 2005-06 only jurned Total  Brandywine Fly Ash Landfill Environmental Ex	1 3,53	300 16,606, 306 1 65,876,	10 \$ 26.003.334 034 \$ 80.000.000	1								_	
Attachment A Line #9, Descrip Sirp S - Allashment 6 : Estimate and Reconstitution Worksheet - Positrole 1	tions, Notes, Form	1 Page #s a 872) Pepos shallon Espense() 1	nd Instructions  the anagebre adjustment to Exchange the report of the State and the State of th	guinement in the 2015 Annual enses in a future Annual Upo	Update in the area	and of \$2,617,570, to offset the cof each expenses is being pur	\$2,617,572 of Bland sued from a party out	yaine Ty ash landEl envision side of the PUM Tariff, but on	rental expenses included in 1 in Pepsis is no longer pursui	nguai's 2016 Annual Updal g receiving of each expens	le (2013 Brandysine Fly Ad ex cultain of the FJM Tarif.		
Plant Related Exclusions - Cost Support		Papes may in Rate Instance	tude such cooks in a future Annual Capitale to the extent rection Professor, as though the cooks had been included	and expenses have not been to the 2014 Annual Undale.	n recovered outlook Any assessments but	of the POM Tariff, subject to 3 Peace for the 2013 therefores	MECO's right to shall by Ash Essenses sh	lenge such industrie at that I all not be included in any Per	ne on any grounds permitted so formal Unidate	jurnard to Alasbrood H	8, Including the Formula	J	
6 Electric Plant in Service 9 Accumulated Depreciation (Total Electric Plant)			p207,104g p219,29c	Porte 1 Ameuria Ca 10,801,973,868 3,823,163,187		13,618,139,780 Transmissi 3,623,163,187 Transmissi	in Capital Lease \$70	000,000, Diskibulian Capita	Lease \$74,000,000, and the	mid capital base \$31,836, see \$78,000,000, and 0~~	pen eral capital		
10 Accumulated Intangbile Amortization 19 Transmission Plant In Service 23 General & Intangbile 21 Accumulated General Depreciation			p200.21c p207.58.g p205.5.g & p207.98.g p219.28c	234,073,049 1,899,199,166 629,660,007 163,686,024	158,681,767 76,000,000 31,834,069	10,618,139,780 Transmool 3,820,142,187 Transmool 63,608,282 Insee annot 1,820,190,166 Transmool 883,826,642 Onemid or 168,686,004	Gallon \$6,001,769 in Capital Lease Incl. plid lease \$31,634,0	ulmi Auri 313-\$76,000,000					
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Depreciation & Amortization - Cost Support						Non-Morgan							
Attachment A. L.  85 Transmission Depreciation Expense 87 General Depreciation 88 Intagglie Amortisation - Electric Cnly 92 Common Depreciation - Electric Cnly 93 Common Amortisation - Sactric Cnly 94 Common Mortisation - Sactric Cnly	ane #s, Description	and Notes	p336.7b&c p336.10b&c p336.1d&e	27,329,080 13,413,880 24,209,641		27,329,093 13,427,314 26,116,295							
92 Common Depreciation - Electric Only 93 Common Amortzation - Electric Only PBOP Expense in FERC 926				:								]	
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60 Total ASG			Total p. 223.197 is Associated 926: p. 223.187 is and c	198,381,174	14,683,668	(280,323)	is mainly di approximal 642,383	iven by CPEB assumption as ety dDbps offset by a decreas	NE expense in FERC 506 de diplan shanges made in 202 e in the discount rate of appr	I. Puritien, there was an inc somably 905ps.	imase in asset returns of		
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Attachment H-9A													
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Attachment 68 - True-Up Interest 22 The Total ten in Excel and XV should have a line number Attachment 2 - Ratio State Excel D10 Reference should be 797 66g revina 207 88 g plus 205.5  Differ income Tax Adjustments Line Companet Descriptions	22 g for end of year, record		Instruction References		anamission spreciation ense Amount 727,236	Tax Rab Attachment H X 27.9		Amount to Line 136 \$ 200,654					
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	Prepayments		F106		p.110-111, LBP
=	Electric Plant in Service Assumpted Intendito Americation	8 - Coal Support 1 8 - Coal Support 1	F240	9207 104g 920 21s	9204-207-104g 6200-201-214
60	Comendation Plant In Service	8 - Coal Support 1	F263	poerang	1000 007 Mg 1000 007 Mg & 1000
	Develor & Internation		F266		207.88.g Tidel p.320-
62	Transplanter (1894)	8 - Coal Support 1 8 - Coal Support 1	F201	Total p.323.1971a si21.112a	323.187.b p320.323.112.b
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66	New AND	B - Cost Support 1	F269		
					200-207 A7 g
				207.88 g minus 207.87 g. Projected monthly	amounts expected to be included in 200-
				balances that are the amounts expedied to be	207 Alfia for end of
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				227 Mar minus 207 Mar for end of year records for	200-207 NEg for end
	Denesia & Manufate Dross Plant In Sensori	2 - Nate Sans	D10	other months.	
67	Interestine (Accomplated Americanism)	2 - Nate Sans	130	200,27s for end of year, records for other months	year, records for other months
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					between that are the
					amounts expedied to be included in 200
				p207.100.g. Projected monthly balances that are the	207.104.g for end of
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					Projected monthly balances that are the
					amounts expedied to
				227.05 a. Promobel more by believes that are the	be included in 207.88 after end of
				amounts expected to be included in 207 Mbg for end	year and records for
69	Diamendosion/Gross Plant In Sensor)	SA - Gross Plant & ARCO	D10	of year and records for other months (Note 1)	ather words (falls 1) 200-207 Mile site
					205 by for end of
_	Denesia & Manufactions Plant In Services	SA - Gross Plant & AMIC		207.05 g plus 205.5 g. for end of year, records for other months.	year, records for other months
	communication of the second	SK. GUSEPARE NO.		DOM FEMALE	207.75.6 * 200
					207.83 6 + 200
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					are the amounts
					expected to be included in 200
					207.87 g = 200
				20187 g + 20115 g + 20183 g + 20188 g Pombel months believes that are the amounts	207.76 g + 200- 207.83 g + 200-
					r year and records for
71	Total Plant in Service/Asset Retirement Obligations)	SA - Gross Plant & APIO	G13	other months	
					Projected monthly balances that are the
					amounts expedied to
				227.57 a. Protected months balances that are the	be included in 200- 207.87 a for end of
				207.07 g. Properted monthly balances that are the amounts expedied to be included in 207.07 a for end	207.67 g for end of year and records for
72	Transmission/Asset Retirement Chilgations)	SA - Greek Plant & ARC	H10	of year and records for other months.	ather months 200 207 MLs. for end
					of year, records for
73	Deneral & Inlangible (Novel Refinement Obligations)	SA. : Greek Plant & ARC	110	207.86 g. for end of year, records for other morths.	silver months.
					200-201-2% for end of year, records for other
74 1	Intanglish Areas, (Assumutated Depreciation & Americanius)	SA. : Greek Plant & ARC	F30	200.2% for end of year, records for other months.	
					200-201-2% for end of year, records for other
79	Intangitis Arrori. (Reset Retirement Chitgations)	SA - Greek Plant & ARC	130	200.2% for end of year, records for other months	
_					320-323 83.6 to 320-

### Attachment 5a - Allocations of Costs to Affiliate

	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Non - Regulated	Total
Executive Management	1,170,902	1,023,283	1,764,123	-	-	-	14,078	3,972,385
Support Services	9,003,895	7,334,377	15,511,198	-	-	-	8,430,541	40,280,011
Financial Services	6,896,338	5,774,658	10,191,270	-	-	-	5,791	22,868,057
Human Resources	2,464,589	1,687,432	3,758,150	-	-	-	-	7,910,171
Legal Services	1,471,981	1,155,282	2,131,612	-	8,145	-	18,408	4,785,429
Customer Services	36,810,751	34,585,867	26,868,567	-	-	-	-	98,265,185
Information Technology	13,295,190	12,466,961	19,638,368	-	-	-	4,124	45,404,643
Government Affairs	4,189,774	4,384,631	5,920,593	-	-	-	1,973	14,496,971
Communication Services	2,133,910	1,785,685	3,109,870	-	-	-	2,851	7,032,316
Regulatory Services	8,325,432	7,140,194	10,202,029	-	-	-	3,192	25,670,846
Regulated Electric and Gas Operation Service	33,753,691	27,358,682	43,882,129	109,486	191,245	78,880	2,652	105,376,764
Supply Services	793,611	640,218	1,342,025	-	-	-	165	2,776,020
Total \$	120,310,064 \$-	\$ 105,337,269 \$ -	\$ 144,319,934 \$ -	\$ 109,486 \$-	\$199,390 \$-	\$ 78,880 \$-	\$ 8,483,776	\$ 378,838,799

2/22,	4:42 PM				FERC Form								
Name PHI Se	of Respondent: ervice Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Original Resubmission Date (Mo, Da, Yr) Year/Period of Report: 12/31/2021 End of: 2021 Q4										
		1)	Schedule XVII - Analysis of E	Billing - A	Associate Companies (Account 457)								
1. F	For Services Rendered to Associate Companies (Account 457), list all of the associate companies.												
Line No.	Name of Associate Cor (a)	npany	Account 457.1 Direct Costs Charged (b)	0	Account 457.2 Indirect Costs Charged (c)	Account 457-3 Compen Use of Capital (d)	sation for	Total Amount Billed					
1	Potomac Electric Company		39,928,	1,436	104,381,827		9,671	144,319,9					
2	Potomac Electric Company  Delmarva Power & Light Company		33,023,01		87,280,747		6,303	120,310,0					
3	Atlantic City Electric Company		25,094,	,483	80,237,256		5,530	105,337,2					
4	Exelon Business Services Company, LLC			8,303,55				8,303,5					
5	Commonwealth Edison Company		8,	3,145	191,245			199,3					
6	Baltimore Gas and Electric Company		44,	1,572	64,914			109,4					
7	Constellation NewEnergy, Inc.				104,125			104,1					
8	PECO Energy Company				78,880			78,8					
9	Pepco Holdings LLC		20,	0,099	22,055		13	42,1					
10	Conective Property & Investments, Inc		22,	2,176				22,1					
11	Exelon Corporation		.11,	,758				11,7					
12													
40	Total		98,152,	,683	280,664,599		21,517	378,838,7					

Service Company Billing Analysis by Utility FERC Account For the Twelve Months Ended December 31, 2021

### Total PHI

FERC Accounts	FERC Account Name	Power	Atlantic City	PEPCO	BGE	ComEd	PECO	Regulated	Total	Inclusion in ATRR
	Constr Work in Progress	18,407,252	16,752,843	28,367,450	83,386	166,175	68,588	-		Not included
108	Accumulated Provision for Depreciation	2,030,308	1,785,072	1,385,239	17,498	0	-	-		Not included
	Stores Expense Undistributed	687,438	546,872	1,179,742				-		Wage & Salary Factor
	Other Regulatory Assets	522,803	93,670	616,831				-		Not included
	Clearing Accounts - Other	1,761,430	1,136,481	6,142,101				-		Not included
	Other Deferred Credits	-	-	23,347				-		Not included
	Other Regulatory Liabilities	49,900	-	-				-		Not included
	Other Income -Below the Line	47,792	55,824	237,377				8,483,776		Not included
	Other Income Deductions - Below the Line	1,972,108	1,350,190	3,696,928				-		Not included
	Interest-Debt to Associated Companies	3,031	2,659	4,648				-		Not included
	Other Interest Expense	(362,963)	(318,627)	(558,239)				-		Not included
	Other expenses	702,558	614,975	1,077,116				-		Not included
	Operation Supervision & Engineering	1,074,280	280,451	335,965				-		100% included
	Load Dispatch - Monitor & Operate Transmission Sy:	16,445	13,253	5,574				-		100% included
	Reliability, Planning and Standards	807	3,709	=				-		100% included
	Generation Interconnection Studies	=	=	2,805				=		100% included
	Station expenses	=	3	=				=		100% included
	Miscellaneous transmission expenses	1,164,338	1,184,654	2,086,732				-		100% included
	' Rents	-	-	669				-		100% included
	Maintenance Supervision & Engineering	288	-	-				-		100% included
	Maint of structures	11,807	15,458	(37,902)				-		100% included
	Maintenance of Computer Software	-	-	704				-		100% included
	Maintenance of station equipment	166,766	152,899	201,172				-		100% included
	Maintenance of overhead lines	474,310	461,074	230,009				-		100% included
	Maintenance of underground lines	100	573	13,293				-		100% included
	Maintenance of miscellaneous transmission plant	6,224	1,721	15,014				-		100% included
	Operation Supervision & Engineering	255,571	207,831	80,378				-		Not included
	Load dispatching	20,463	8,202	32,490				-		Not included
	Station expenses	4	31	23,877				-		Not included
	Overhead line expenses	429	2,759	52,111				-		Not included
	Underground line expenses	22,669	-	29,863				-		Not included
	Street lighting	5	-	=				-		Not included
	Meter expenses	1,630,968	615,958	24,704				=		Not included
	Customer installations expenses	407,852	140,121	378,143				=		Not included
	Miscellaneous distribution expenses	3,108,770	1,622,475	3,194,237	513	=	10,292	-		Not included
	Rents	260	(6)	20,222				-		Not included
	Maintenance Supervision & Engineering	14,236	2	115,979				-		Not included
	Maintain structures	368	395	5,220				-		Not included
	Maintain equipment	75,562	107,399	534,221				-		Not included
	3 Maintain overhead lines	711,127	803,970	1,208,654				-		Not included
	Maintain underground line	5,935	5,035	103,963				-		Not included
	Maintain line transformers	912	667	52,421				-		Not included
	3 Maintain street lighting & signal systems	1,841	1,947	6,079				-		Not included
	7 Maintain meters	193,164	5	4,846				-		Not included
	B Maintain distribution plant	27,086	26,955	71,192				-		Not included
	3 Other gas supply expenses	231,973	=	=				-		Not included
	1 Operation labor & expense	(115)	=	-				-		Not included
	B Meter & house regulator expense	725,245	=	-				-		Not included
	3 Maintenance of meters & house regulators	356,314		-				-		Not included
	2 Meter reading expenses	165,542	65,049					-		Not included
	3 Customer records and collection expenses	37,965,523	37,529,050	27,284,341				-		Not included
	7 Supervision - Customer Svo & Information		129,036					-		Not included
	Customer assistance expenses	2,960,788	1,781,217	4,771,721				-		Not included
	Informational & instructional advertising	576	505	880				-		Not included
	3 Outside services employed	40,331,308	36,177,220	57,627,647	8,089	33,215	-	-		Wage & Salary Factor
	Property insurance	23,336	20,459	35,678				-		Net Plant Factor
	Injuries & damages	3	2	4				-		Wage & Salary Factor
	Regulatory commission expenses	1,178,317	904,145	1,786,131				-		Direct transmission Only
	1 General ad expenses	633,651	555,611	973,830				-		Direct transmission Only
	2 Miscellaneous general expenses	523,195	497,462	874,497				-		Wage & Salary Factor
935	Maintenance of general plant	165	15	31	400 40"	400.00-	70.05			_ Wage & Salary Factor
		120,310,064	105,337,269	144,319,934	109,486	199,390	78,880	8,483,776	378,838,799	

### Attachment 5b - EBSC Allocations of Costs to Affiliate

	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Non - Regulated	Total
BSC Commercial Operations Grp	16,933	14,542	28,010	82,799	291,194	43,772	4,323,032	\$ 4,800,283.02
BSC Communications	784,129	674,983	1,299,467	2,063,303	5,115,519	2,029,886	14,452,138	\$ 26,419,424.08
BSC Corp Development	238,669	252,019	393,734	626,138	1,471,528	615,593	45,111,189	\$ 48,708,870.42
BSC Corp Secretary	410,536	356,630	673,735	1,171,709	2,380,882	1,153,136	5,074,256	\$ 11,220,883.87
BSC Corp Strategy	675,298	581,274	1,118,913	1,776,675	4,172,905	1,747,844	9,421,867	\$ 19,494,776.74
BSC Corporate SLA	460,673	395,621	762,035	1,210,761	2,845,020	1,190,846	6,410,919	\$ 13,275,875.78
BSC Executive Services	2,570,348	2,207,644	4,252,244	6,761,202	15,874,782	6,645,878	36,399,702	\$ 74,711,799.85
BSC Exelon Utilities	5,282,835	3,956,631	7,147,974	12,303,249	29,329,065	12,622,211	70,173	\$ 70,712,138.39
BSC Exelon Transmission Co	· · · · · · · · ·			· · · · · · · · · · · ·			19,498,185	\$ 19,498,184.97
BSC Finance	7,021,275	6,081,649	12,025,514	16,983,822	31,957,720	15,208,786	89,968,105	\$ 179,246,872.39
BSC Gen Company Activities	1,474,317	1,230,691	2,190,930	3,993,909	7,934,744	3,680,426	10,619,385	\$ 31,124,403.33
BSC Gen Counsel	1,226,886	1,053,402	2,029,074	3,231,166	16,231,449	3,178,042	22,891,228	\$ 49,841,248.59
BSC HR	2,571,588	1,747,695	4,005,463	8,283,022	17,025,920	7,407,213	33,738,140	\$ 74,779,040.24
BSC Inform. Technology	76,877,929	63,587,168	103,004,504	212,299,014	351,082,543	183,721,348	418,930,136	\$ 1,409,502,641.37
BSC Investment	121,799	104,845	201,908	320,579	753,188	315,405	1,837,577	\$ 3,655,300.91
BSC Legal Services	1,362,590	1,272,101	2,059,810	2,773,725	5,305,663	3,177,600	15,684,601	\$ 31,636,091.69
BSC Real Estate	424,357	241,850	365,331	777,110	1,786,537	769,008	4,036,102	\$ 8,400,294.78
BSC Reg & Govt Affairs	709,182	609,113	1,173,245	1,866,542	4,380,059	1,833,414	10,158,803	\$ 20,730,358.32
BSC Supply Srv	1,787,166	1,581,642	3,662,580	4,830,056	12,408,573	5,647,450	68,924,588	\$ 98,842,055.16
BSC Unassigned Departments	106	94	180	283	141,447	279	44	\$ 142,432.86
								\$ 
Total	\$ 104,016,618	\$ 85,949,594	\$ 146,394,653	\$ 281,355,062	\$ 510,488,739	\$ 250,988,139	\$ 817,550,171	\$ 2,196,742,977

## Attachment 6 True-Up Revenue Requirement Worksheet Potomac Electric Power Company

	(1)	(2) Attachment H-9A	(3)	(4)
Line No.		Page, Line, Col.	Transmission	Allocator
1 2	Gross Transmission Plant - Total Net Transmission Plant - Total	Attach 9, line 16, column b Attach 9, line 16, column i	1,794,153,889 1,221,806,391	
3 4	O&M EXPENSE Total O&M Allocated to Transmission Annual Allocation Factor for O&M	Attach H-9A, line 85 (line 3 divided by line 1 col 3)	53,817,320 0.03	0.03
5 6	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE Total G, 1 & C Depreciation Expense Annual Allocation Factor for G, 1 & C Depreciation Expense	Attach H-9A, line 86a plus line 91 plus line 96 (line 5 divided by line 1 col 3)	4,705,448 0.00	0.00
7 8	TAXES OTHER THAN INCOME TAXES Total Other Taxes Annual Allocation Factor for Other Taxes	Attach H-9A, line 99 (line 7 divided by line 1 col 3)	13,572,996 0.01	0.01
9 10	Less Revenue Credits (Enter As Negative) Annual Allocation Factor Revenue Credits	Attach H-9A, line 154 (line 9 divided by line 1 col 3)	(6,676,783) (0.00)	(0.00)
- 11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		0.04
12 13	INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes	Attach H-9A, line 138 (line 12 divided by line 2 col 3)	3,647,043 0.00	0.00
14 15	RETURN Return on Rate Base Annual Allocation Factor for Return on Rate Base	Attach H-9A, line 145 (line 14 divided by line 2 col 3)	76,628,465 0.06	0.06
16	Annual Allocation Factor for Return	Sum of line 13 and 15	0.07	0.07

Attachment 6
True-Up Revenue Requirement Worksheet
Potomac Electric Power Company

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	All True-Up Items	PJM Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant or CWIP Balance	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/Amorti zation Expense	Annual Revenue Requirement	Incentive Return in basis Points	Incentive Return	Total Annual Revenue Requirement	True-Up Adjustment	Net Rev Req
			(Note C)	(Page 1 line 11)	(Col. 3 * Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & I)	(Sum Col. 5, 8 & 9)	(Note K)	(Attachment 7)	(Sum Col. 10 & 12)	(Note F)	Sum Col. 13 & 14 (Note G)
17a 17b 17c 17d 17d 17e 17d 17f 17g 17h 17h 17h 17h 17n 17n 17n 17n 17n 17r	Zarad Biglion Sub Biglion Sub Harborn Schotter B Chall Form 200 kV Breaker 1B Chall Form 200 kV Breaker 1B Chall Form 200 kV Breaker 2A Chall Form 20	Zanda B80319 B8038 B80319 B80387 JB80367 JB80367 JB80367 JB80312 B80312 B80312 B80312 B80312 B8036 B80	\$ 1,449,90,925 \$ 3,55,90,000 \$ \$ 36,700,000 \$ \$ 2,000,000 \$ \$ 2,000,000 \$ \$ 2,000,000 \$ \$ \$ 2,000,000 \$ \$ \$ 2,000,000 \$ \$ \$ 2,000,000 \$ \$ \$ 2,000,000 \$ \$ \$ \$ 2,000,000 \$ \$ \$ \$ 2,000,000 \$ \$ \$ \$ 2,000,000 \$ \$ \$ \$ 2,000,000 \$ \$ \$ \$ \$ 2,000,000 \$ \$ \$ \$ \$ \$ \$ 2,000,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0.04 0.04 0.04 0.04 0.04 0.04 0.04 0.04	\$2,869.343 1.222,161 1.338,166 7.29,25 7.20,25 7.20,25 7.20,25 7.20,25	\$ 27,437,619 \$ 14,952,381 \$ 1,495,238 \$ 1,495,238 \$ 1,495,238 \$ 12,246,723 \$ 22,791,361 \$ 45,191,188 \$ 4,032,222 \$ 15,221,584 \$ 43,422,927 \$ 7,320,180 \$ 6,685,714 \$ 5 3,314,286	0.07 0.07 0.07 0.07 0.07 0.07 0.07 0.07	\$2,539,934 1,516,531 1,802,715 98,240 99,421 99,482 804,638 1,497,445 2,660,166 9,100,093 2,832,974 480,953 480,253 481,254 1,100,093 2,133,123 3,134,110	27,495,267 95,88111 9,68811 19,6811 19,6811 19,6812 57,143 57,143 57,143 453,582 844,124 19,737,743 19,737,743 19,737,743 11,142,866 26,366 26,366 26,366 26,366 26,367	182,995,444 3,999,598 4,189,453 2,283,681 2,283,681 2,283,682 2,295,580 1,837,077 3,418,825 6,778,918 2,227,145 6,778,918 1,041,771 1,042,570 4,695,4,04	150 150 150 150 - - - 150 150 - - 150 - - - - - - - - - - - - - - - - - - -	185,898 222,466 121,235 	142,995.444 3.882.855 4.411,919 2.404,316 2.223,088 2.223,080 2.229,500 1.936,557 3.603,96 6.778,918 2.236,083 6.225,139 1.404,771 1.404,771 1.404,771 1.404,771		152.995,444 3,882.555 4,411,919 2,404,316 228,308 228,308 229,560 1,936,577 3,603,966 6,778,918 4,603,603 6,205,139 1,041,771 1,044,470 4,609,409 1,116,420
18	Annual Totals		1,794,153,889		65,418,980	1,221,806,391		80,275,508	37,329,093	183,023,581		938,134	183,961,715		183,961,715

- Grow Transmission Plant is the identified on page 2 line 2 of Automost 11

  Inchinery of any CRUP in animarized showing an inchanged status how who animarized by FERC order loss any perfunded AFUDC. If applicable,
  Project Grow Plant is the total capital investment for the project calculation in the same methods to the grow polar value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.
  Gross plant does not include Unamortized Abandoned Plant.
  Project Neel Plant is a the Project Grow Plant and excludes any regulatory asset, which are to entered as a separate line item.
  Project Neel Plant is the frequent of the project and included in the project and include in the project and included in p

# Attachment 6A True-Up Potomac Electric Power Company

				quirement Projected		Actual Revenue				
1	Rate Year being Trued-Up		For	Rate Year	Revenue Received	Requirement	Annual True-Up Calculation			
2	A	В	С	D	E	F	G	н	T	1
	· ·			% of	-	-				
			Projected	Total	Revenue	Actual	Net		Interest	
			Net Revenue	Revenue	Received	Net Revenue	Under/(Over)	Prior Period	Income	Total True-Up
	All True-Up Items	PJM Project Number	Requirement <sup>1</sup>	Requirement	(E, Line 2 ) x (D)	Requirement <sup>2</sup>	Collection (F)-(E)	Adjustment 5	(Expense) <sup>4</sup>	(G) + (H) + (I)
3				-	-	-	-	-	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!
3a 3b									#DIV/0! #DIV/0!	#DIV/0!
3e									#DIV/0!	#DIV/0!
3d									#DIV/0!	#DIV/0!
3e									#DIV/0!	#DIV/0!
3f					_	_			#DIV/0!	#DIV/0!
3g				_	_	_	-	_	#DIV/0!	#DIV/0!
3h				-	_	-	-	-	#DIV/0!	#DIV/0!
3i				-	-	-	-	-	#DIV/0!	#DIV/0!
3j				-	-	-	-	-	#DIV/0!	#DIV/0!
3k				-	-	-	-	-	#DIV/0!	#DIV/0!
31				-	-	-	-	-	#DIV/0!	#DIV/0!
3m				-	-	-	-	-	#DIV/0!	#DIV/0!
3n				-	-	-	-	-	#DIV/0!	#DIV/0!
30				-	-	-	-	-	#DIV/0!	#DIV/0!
3p				-	-	-	-	-	#DIV/0!	#DIV/0!
3q				-	-	-		-	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!
3r 3s									#DIV/0!	#DIV/0!
3s 3t										
3u										
3v										
3w										
3x										
4	Total Annual Revenue Requirements (Note A)		-	-	-	-	-	-	#DIV/0!	#DIV/0!
						Monthly Interest Rate			#DIV/0!	
						Interest Income (Expense)			#DIV/0!	
	AT .					interest meonie (Expense)			mBIVIO.	

Notes:

I From Attachment 6, line 17, col. 13 for the projection for the Rate Year.

J From Attachment 6, line 17, col. 13 for the project based on the actual coass for the Rate Year.

J From Attachment 6, line 17, col. 13 for the project based on the actual coass for the Rate Year.

J From Attachment 6, line 17, col. 13 for the project based on the actual coass for the Rate Year.

J From Attachment 6, line 17, col. 13 for the project based on the actual coass for the Rate Year.

J From Attachment 6, line 17, col. 13 for the project based on the actual coass for the Rate Year.

J From Attachment 6, line 17, col. 13 for the project based on the particular for the Project of New Year.

J From Attachment 6, line 17, col. 13 for the project based on the project of New Year.

J From Attachment 6, line 17, col. 13 for the project based on the project of New Year.

J From Attachment 6, line 17, col. 13 for the project based on the project of New Year.

J From Attachment 6, line 17, col. 13 for the project based on the project proving the Year.

J From Attachment 6, line 17, col. 13 for the project law Year.

J From Attachment 6, line 17, col. 13 for the project law Year.

J From Attachment 6, line 17, col. 13 for the project law Year.

J From Attachment 6, line 17, col. 13 for the project law Year.

J From Attachment 6, line 17, col. 13 for the project law Year.

J From Attachment 6, line 17, col. 13 for the project law Year.

J From Attachment 6, line 17, col. 13 for the project law Year.

J From Attachment 6, line 17, col. 13 for the project law Year.

J From Attachment 6, line 17, col. 13 for the project law Year.

J From Attachment 6, line 17, col. 13 for the project law Year.

J From Attachment 6, line 17, col. 13 for the project law Year.

J From Attachment 6, line 17, col. 13 for the project law Year.

J From Attachment 6, line 17, col. 13 for the project law Year.

J From Attachment 6, line 17, col. 13 for the project law Year.

J From Attachment 6, line 17, col. 13 for the project law Year.

J From Attachment

#### Prior Period Adjustments

13 Jan-Dec (Year 1)

	(a)	(b)	(c)	(d)
	Prior Period Adjustments	Amount	Interest	Total
	(Note B)	In Dollars	(Note B)	Col. (b) + Col. (c)
5		-	#DIV/0!	#DIV/0!
6	TO calculates NITS revenues, net of true-ups, received in calendar Year 1 (e.g., 2018)			
7		(A)	(B)	(C)
8		PJM Billed Revenue Received	True-up	Annual (net of true-ups)
9	Jan-May (Year 1)			
10	June-Dec (Year 1)			
	Julic Dec (Teal I)			
11				
12	TO calculator Decorpilation Decorpor for Year 1 (e.g. 2019) by population tomoloto with Year	or 1 netwole		

For each project or Attachment H-9A, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H-9A will then be entered in Col. (F) above. Column (F) above contains the actual revenues received associated with Attachment H-9A and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (G), Col. (G) is addrasted from Col. (F) to calculate the True-up Adjustment. The Prior Period Adjustment from Line S below is input in Col. (H). Column (I) is the applicable interest rate from Attachment 6B. Column (I) adds the interest on the sum of Col. (G), (H), and (I).

Prior Period Adjustment is the amount of an adjustment to correct an error or in a prior period. The adjustment will include a gross-up for income tax purposes, as appropriate. The FERC Refund interest rate specified in CFR 35.19(a) f the period up to the date the projected rates that are subject to True Up here went into effect.

# Attachment 6B True-Up Interest Rate Potomac Electric Power Company



Note A:

(1) The FERC Quarterly Interest Rate in column [A] is the interest applicable to the Month indicated.

		С	D	E	F
				Monthly	
Project Name	RTO Project Number or Zonal	Amount	17 Months	Interest Rate	Interest
		Attachment 6A, Col. G + Col		Line 18	Col. C x Col D x C
m . 1	~ .	H		above	E
Total	Zonal	-	17	#DIV/0!	#DIV/0!
	0		17	#DIV/0!	#DIV/0!
	0		17 17	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!
	0		17	#DIV/0!	#DIV/0!
	0		17	#DIV/0!	#DIV/0!
	0		17	#DIV/0!	#DIV/0!
	0		17	#DIV/0!	#DIV/0!
	0		17	#DIV/0!	#DIV/0!
	0		17	#DIV/0!	#DIV/0!
	0	-	17	#DIV/0!	#DIV/0!
	0	-	17	#DIV/0!	#DIV/0!
	0	-	17	#DIV/0!	#DIV/0!
	0	-	17	#DIV/0!	#DIV/0!
	0	-	17	#DIV/0!	#DIV/0!
	0	-	17	#DIV/0!	#DIV/0!
	0		17	#DIV/0!	#DIV/0!
	0		17	#DIV/0!	#DIV/0!
	0	-	17	#DIV/0!	#DIV/0!

#### Attachment 7 - Transmission Enhancement Charge Worksheet

4	New Plant Carryin	- Charas																
1	New Plant Carryin	g Charge																
2	Fixed Charge Ra		CIAC															
3	Α	Formula Line 160	Net Plant Carryin	a Chargo without	Doprosiation		11.9245%											
5	В					E without Deprecia												
6	c		Line B less Line A				0.5734%											
_																		
/	FCR if a CIAC																	
8	D	161	Net Plant Carryin	g Charge without	Depreciation, Re	eturn, nor Income T	5.3543%											
9	The FCR resultin	g from Formula	a in a given year	is used for that	year only.													
10	Therefore actual	revenues colle	cted in a year do	not change bas	sed on cost data	a for subsequent y	ears											
11	The ROE is 10.5%	% which include	es a base ROE o	f 10.0% ROE per	FERC order in	Docket No. EL13-4	l8 and a 50 basi	s point RTO me	mbership adde	as authorized by	FERC: provide	ed, that the proj	ects identified	l in Docket No	os. ER08-686 and	ER08-1423 hav	e been awarde	d an addition
	Details			D0000 D	takan Cub		DOMA D	hes Hill 500/230 kV			D00/74/D00/7	2 Reconductor Dic			Por	2.7 Chalk Point 2	20 144 December 4.4	
"Yes" if a project under PJM	Details			DU200 DI	ighton Sub		BU319 Build	ines mili buu/230 kv	transionner - Seci	ond 1000 WVA	BU307.1/BU307.	z Reconductor Dic	Kerson-Quince O	ICHAIU 230 KV	603	2.7 CHAIR POINT 2	30 KV DIEdkei IA	
OATT Schedule 12, otherwise 12 "No"	Schedule 12	(Yes or No)	Yes				No				Yes				Yes			
13 Useful life of project	Life	(165 01 140)	35				35				35				35			
"Yes" if the customer has paid a																		
lump sum payment in the amount of the investment on line																		
14 18, Otherwise "No"	CIAC	(Yes or No)	No				No				No				No			
15 Input the allowed ROE Incentive	Increased ROE (Basis	s Points)	150				150				150				0			
From line 4 above if "No" on line	moreasea NOE (basis	or onicsy	100				100				100				Ü			
14 and From line 8 above if 16 "Yes" on line 14	Base FCR		11.9245%				11.9245%				11.9245%				11.9245%			
Line 6 times line 15 divided by																		
17 100 basis points Columns A, B or C from	FCR for This Project		12.7846%				12.7846%				12.7846%				11.9245%			
18 Attachment 6	Investment		33,558,380				36,700,000				20,000,000				2,000,000			
19 Line 18 divided by line 13	Annual Depreciation	/ Amortization Exp	958,811				1,048,571				571,429				57,143			
From Columns H, I or J from																		
20 Attachment 6	Month In Service or Mon	th for CWIP	6.50				8.00				8.00				8.00			
		Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
47	Base FCR	2021	22,572,006	958,811	21,613,195	3,536,080	26,913,333	1,048,571	25,864,762	4,132,819	14,666,667	571,429	14,095,238	2,252,217	1,466,667	57,143	1,409,524	225,222
48 49	W Increased ROE Base FCR	2021 2022	22,572,006 21.613.195	958,811 958.811	21,613,195 20.654,384	3,721,977 3.421.746	26,913,333 25,864,762	1,048,571 1.048,571	25,864,762 24,816,190	4,355,285 4,007,782	14,666,667 14.095.238	571,429 571.429	14,095,238 13.523.810	2,373,452 2,184,077	1,466,667 1,409,524	57,143 57.143	1,409,524 1.352.381	225,222 218,408
50	W Increased ROE	2022	21,613,195	958.811	20,654,384	3,421,746	25,864,762	1,048,571	24,816,190	4,221,229	14,095,238	571,429	13,523,810	2,300,397	1,409,524	57,143	1,352,361	218,408
51	Base FCR	2022	20,654,384	958,811	19,695,573	3,307,412	24,816,190	1,048,571	23,767,619	3,882,745	13,523,810	571,429	12,952,381	2,115,937	1,352,381	57,143	1,295,238	211,594
52	W Increased ROE	2023	20,654,384	958,811	19,695,573	3,476,817	24,816,190	1,048,571	23,767,619	4,087,173	13,523,810	571,429	12,952,381	2,227,342	1,352,381	57,143	1,295,238	211,594
53	Base FCR	2024	19,695,573	958,811	18,736,762	3,193,079	23,767,619	1,048,571	22,719,048	3,757,708	12,952,381	571,429	12,380,952	2,047,797	1,295,238	57,143	1,238,095	204,780
54	W Increased ROE	2024	19,695,573	958,811	18,736,762	3,354,236	23,767,619	1,048,571	22,719,048	3,953,117	12,952,381	571,429	12,380,952	2,154,287	1,295,238	57,143	1,238,095	204,780
55 56	Base FCR W Increased ROE	2025 2025	18,736,762 18,736,762	958,811 958.811	17,777,951 17,777,951	3,078,745 3,231,656	22,719,048 22,719,048	1,048,571 1.048,571	21,670,476 21,670,476	3,632,671 3,819,061	12,380,952 12.380,952	571,429 571.429	11,809,524 11,809,524	1,979,657 2,081,232	1,238,095 1,238,095	57,143 57,143	1,180,952 1,180,952	197,966 197,966
57	W Increased ROE Base FCR	2025	18,736,762	958,811	16,819,140	2,964,412	22,719,048	1,048,571	20,621,905	3,507,634	12,380,952	571,429 571,429	11,809,524	1,911,517	1,238,095	57,143 57,143	1,180,952	197,966
58	W Increased ROE	2026	17,777,951	958,811	16,819,140	3,109,075	21,670,476	1.048.571	20,621,905	3,685,005	11,809,524	571,429	11,238,095	2,008,177	1,180,952	57,143	1,123,810	191,152
59	Base FCR	2027	16,819,140	958,811	15,860,330	2,850,078	20,621,905	1,048,571	19,573,333	3,382,597	11,238,095	571,429	10,666,667	1,843,377	1,123,810	57,143	1,066,667	184,338
60	W Increased ROE	2027	16,819,140	958,811	15,860,330	2,986,495	20,621,905	1,048,571	19,573,333	3,550,949	11,238,095	571,429	10,666,667	1,935,122	1,123,810	57,143	1,066,667	184,338
61																		
62																		

nal 150 basis poi	nt adder and, th	nus, their ROE	is 12.0%.																
1																			
BOS	12.8 Chalk Point 2	230 kV Breaker 1B		BO	512.9 Chalk Point	230 kV Breaker 2	A	B0	512.12 Chalk Poin	t 230 kV Breaker 3	A	BO478 Bur	ches Hill-Palmer C	r Upgrade 23090,	91, 92, 93	BO4	99 Burches Hill Sul	o: Add 3rd 500/23	0kV
Yes				Yes				Yes				Yes				Yes			
35				35				35				35				35			
No				No				No				No				No			
0				0				0				150				150			
· ·				,				,				.50				.50			
11.9245%				11.9245%				11.9245%				11.9245%				11.9245%			
11.9245%				11.9245%				11.7245%				11.9245%				11.9245%			
11.9245%				11.9245%				11.9245%				12.7846%				12.7846%			
2.000.000				2.000.000				2.000.000				15.875.382				29.544.357			
2,000,000				2,000,000				2,000,000				13,073,302				27,344,337			
57,143				57,143				57,143				453,582				844,124			
8.00				8.00				12.00				6.00				6.00			
8.00				8.00				12.00				0.00				0.00			
Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
1,466,667	57,143	1,409,524	225,222	1,466,667	57,143	1,409,524	225,222	1,485,714	57,143	1,428,571	227,493	12,019,932	453,582	11,566,350	1,832,813	22,369,299	844,124	21,525,174	3,410,897
1,466,667	57,143	1,409,524	225,222	1,466,667	57,143	1,409,524	225,222	1,485,714	57,143	1,428,571	227,493	12,019,932	453,582	11,566,350	1,932,297	22,369,299	844,124	21,525,174	3,596,038
1,409,524	57,143	1,352,381	218,408	1,409,524	57,143	1,352,381	218,408	1,428,571	57,143	1,371,429	220,679	11,566,350	453,582	11,112,767	1,778,726	21,525,174	844,124	20,681,050	3,310,239
1,409,524 1,352,381	57,143 57.143	1,352,381	218,408 211,594	1,409,524 1.352.381	57,143 57.143	1,352,381 1,295,238	218,408 211,594	1,428,571 1.371.429	57,143 57.143	1,371,429 1,314,286	220,679 213.865	11,566,350 11,112,767	453,582 453,582	11,112,767 10.659.185	1,874,308 1,724,638	21,525,174 20.681.050	844,124 844.124	20,681,050 19,836,925	3,488,120 3,209,582
1,352,381	57,143	1,295,238 1,295,238	211,594	1,352,381	57,143	1,295,238	211,594	1,371,429	57,143	1,314,286	213,865	11,112,767	453,582 453,582	10,659,185	1,724,638	20,681,050	844,124	19,836,925	3,209,582
1,295,238	57,143	1,238,095	204,780	1,295,238	57,143	1,238,095	204,780	1,371,424	57,143	1,257,143	207,051	10,659,185	453,582	10,205,603	1,670,551	19,836,925	844,124	18,992,801	3,108,924
1,295,238	57,143	1,238,095	204,780	1,295,238	57,143	1,238,095	204,780	1,314,286	57,143	1,257,143	207,051	10,659,185	453,582	10,205,603	1,758,331	19,836,925	844,124	18,992,801	3,272,283
1,238,095	57,143	1,180,952	197,966	1,238,095	57,143	1,180,952	197,966	1,257,143	57,143	1,200,000	200,237	10,205,603	453,582	9,752,020	1,616,463	18,992,801	844,124	18,148,676	3,008,266
1,238,095	57,143	1,180,952	197,966	1,238,095	57,143	1,180,952	197,966	1,257,143	57,143	1,200,000	200,237	10,205,603	453,582	9,752,020	1,700,342	18,992,801	844,124	18,148,676	3,164,365
1,180,952	57,143	1,123,810	191,152	1,180,952	57,143	1,123,810	191,152	1,200,000	57,143	1,142,857	193,423	9,752,020	453,582	9,298,438	1,562,376	18,148,676	844,124	17,304,552	2,907,608
1,180,952	57,143	1,123,810	191,152	1,180,952	57,143	1,123,810	191,152	1,200,000	57,143	1,142,857	193,423	9,752,020	453,582	9,298,438	1,642,353	18,148,676	844,124	17,304,552	3,056,447
1,123,810 1,123,810	57,143 57.143	1,066,667	184,338 184,338	1,123,810 1.123,810	57,143 57.143	1,066,667	184,338 184.338	1,142,857 1.142.857	57,143 57.143	1,085,714 1.085,714	186,609 186,609	9,298,438 9,298,438	453,582 453,582	8,844,856 8.844.856	1,508,289 1,584,364	17,304,552 17.304.552	844,124 844.124	16,460,427 16.460.427	2,806,951 2,948,529
1,123,810	57,143	1,000,007	104,338	1,123,610	57,143	1,000,067	104,338	1,142,657	57,143	1,000,714	100,009	9,290,438	403,062	0,044,000	1,004,304	17,304,552	044,124	10,400,427	2,940,029

RO526 E	Ritchie-Benning: I	netall (2) 230kV Li	nec	RO701 1 F	Benning Sub: Add	3rd 230/60kV 250	η Μ.Υ.Δ	RO496 Brigh	nton Sub: Upgrade	T1 500/230ky Tra	nsormar	R1125 Con	vert Buzzard to Ri	tchie Line - 139kV	to 230kV	h2008 Pac	onductor feeder Di	ckerson to Ouinc	e Orchard
B03201	citerile-Berining. II	113tali (2) 230K¥ Li	iics	50701.11	Jenning Sub. Add	314 23010 7KV, 230	JWI V A	BO470 Brigi	non Sub. opgrade	11 300/230KV 11a	isornici	D1123 COII	VCIT DUZZAIU TO ICI	ICHIC EIIC - 130KV	to 230KV	D2000 NCC	Sinductor recuer Di	CKCI 30II to Quillo	c Orchard
Yes				Yes				Yes				Yes				Yes			
35				35				35				35				35			
No				No				No				No				No			
0				0				150				0				0			
U				U				150				U				U			
11.9245%				11.9245%				11.9245%				11.9245%				11.9245%			
11.9243%				11.9243%				11.924576				11.9245%				11.9243%			
11.9245%				11.9245%				12.7846%				11.9245%				11.9245%			
58.581.170				5,226,954				19.021.804				51.852.352				8.623.505			
30,301,170				3,220,734				17,021,004				31,032,332				0,023,303			
1,673,748				149,342				543,480				1,481,496				246,386			
6.00				6.00				2.00				10.00				2.00			
Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
44,354,314	1,673,748	42,680,567	6,763,198	3,957,551 3,957,551	149,342	3,808,209 3,808,209	603,452	14,949,844	543,480	14,406,364	2,261,369	42,682,179	1,481,496	41,200,683	6,394,478	7,196,987	246,386	6,950,601	1,075,211
44,354,314 42.680.567	1,673,748 1,673,748	42,680,567 41.006.819	6,763,198 6.563,612	3,957,551	149,342 149,342	3,808,209	603,452 585,644	14,949,844 14.406.364	543,480 543,480	14,406,364 13.862.884	2,385,280 2,196,562	42,682,179 41,200,683	1,481,496 1,481,496	41,200,683 39,719,188	6,394,478 6,217,816	7,196,987 6.950.601	246,386 246,386	6,950,601 6,704,215	1,075,211 1.045.831
42,680,567	1,673,748	41,006,819	6,563,612	3,808,209	149,342	3,658,868	585,644	14,406,364	543,480	13,862,884	2,190,502	41,200,683	1,481,496	39,719,188	6,217,816	6,950,601	246,386	6,704,215	1,045,831
41,006,819	1,673,748	39,333,071	6,364,026	3,658.868	149,342	3,509,526	567,836	13,862,884	543,480	13,319,404	2,131,754	39,719,188	1,481,496	38,237,692	6,041,155	6,704,215	246,386	6,457,829	1,016,451
41,006,819	1,673,748	39,333,071	6,364,026	3,658,868	149,342	3,509,526	567,836	13,862,884	543,480	13,319,404	2,246,316	39,719,188	1,481,496	38,237,692	6,041,155	6,704,215	246,386	6,457,829	1,016,451
39.333.071	1.673.748	37.659.324	6.164.439	3.509.526	149.342	3.360.185	550,027	13.319.404	543.480	12.775.923	2,066,947	38.237.692	1.481.496	36.756.196	5.864.494	6.457.829	246,386	6,211,444	987.070
39,333,071	1,673,748	37,659,324	6,164,439	3,509,526	149,342	3,360,185	550,027	13,319,404	543,480	12,775,923	2,176,834	38,237,692	1,481,496	36,756,196	5,864,494	6,457,829	246,386	6,211,444	987,070
37,659,324	1,673,748	35,985,576	5,964,853	3,360,185	149,342	3,210,843	532,219	12,775,923	543,480	12,232,443	2,002,140	36,756,196	1,481,496	35,274,700	5,687,833	6,211,444	246,386	5,965,058	957,690
37,659,324	1,673,748	35,985,576	5,964,853	3,360,185	149,342	3,210,843	532,219	12,775,923	543,480	12,232,443	2,107,352	36,756,196	1,481,496	35,274,700	5,687,833	6,211,444	246,386	5,965,058	957,690
35,985,576	1,673,748	34,311,828	5,765,267	3,210,843	149,342	3,061,502	514,411	12,232,443	543,480	11,688,963	1,937,332	35,274,700	1,481,496	33,793,205	5,511,172	5,965,058	246,386	5,718,672	928,310
35,985,576	1,673,748	34,311,828	5,765,267	3,210,843	149,342	3,061,502	514,411	12,232,443	543,480	11,688,963	2,037,871	35,274,700	1,481,496	33,793,205	5,511,172	5,965,058	246,386	5,718,672	928,310
34,311,828	1,673,748	32,638,080	5,565,681	3,061,502	149,342	2,912,160	496,603	11,688,963	543,480	11,145,483	1,872,525	33,793,205	1,481,496	32,311,709	5,334,510	5,718,672	246,386	5,472,286	898,929
34,311,828	1,673,748	32,638,080	5,565,681	3,061,502	149,342	2,912,160	496,603	11,688,963	543,480	11,145,483	1,968,389	33,793,205	1,481,496	32,311,709	5,334,510	5,718,672	246,386	5,472,286	898,929

b0467.1 Recor	nductor the Dickerso	n - Pleasant View	230kV circuit	b1126 Upgrad	le the 230kV line fr	om Buzzard 016 -	Ritchie 059	230 kV '23032' ci	uctor the Dickerso ircuit and upgrade H" and Quince Or	terminal equipme	ent at Dickerson						
Yes				Yes				Yes									
35				35				35									
No				No				No									
0				0				0									
· ·				O O				U									
11.92459	,			11.00450/				11.9245%									
11.92459	6			11.9245%				11.9245%									
11.92459	6			11.9245%				11.9245%									
9,000,000	)			39,000,000				9,200,000									
257,143	3			1,114,286				262,857									
6.00	)			6.00				6.00									
								Beginning	Depreciation	Ending	Revenue		Total	ncei	ntive Charge	r Rev	enue Credit
6,557,143	257,143	6,300,000	1,008,387	31,757,143	1,114,286	30,642,857	4,768,298	7,754,286	262,857	7,491,429	1,156,174	s	40,098,552				40,098,552
6,557,143	3 257,143	6,300,000	1,008,387	31,757,143	1,114,286	30,642,857	4,768,298	7,754,286	262,857	7,491,429	1,156,174	\$	41,036,686	\$	41,036,686		
6,300,000	257,143	6,042,857	977,724	30,642,857	1,114,286	29,528,571	4,635,425	7,491,429	262,857	7,228,571	1,124,829	\$	38,925,916			\$	38,925,916
6,300,000		6,042,857	977,724	30,642,857	1,114,286	29,528,571	4,635,425	7,491,429	262,857	7,228,571	1,124,829	\$	39,826,033	\$	39,826,033		
6,042,857		5,785,714	947,061	29,528,571	1,114,286	28,414,286	4,502,552	7,228,571	262,857	6,965,714	1,093,485		37,753,280			\$	37,753,280
6,042,857		5,785,714	947,061	29,528,571	1,114,286	28,414,286	4,502,552	7,228,571	262,857	6,965,714	1,093,485		38,615,380	\$	38,615,380		
5,785,714		5,528,571	916,398	28,414,286	1,114,286	27,300,000	4,369,678	6,965,714	262,857	6,702,857	1,062,140		36,580,644	١.		\$	36,580,644
5,785,714		5,528,571	916,398	28,414,286	1,114,286	27,300,000	4,369,678	6,965,714	262,857	6,702,857	1,062,140			\$	37,404,727		
5,528,571		5,271,429	885,735	27,300,000	1,114,286	26,185,714	4,236,805	6,702,857	262,857	6,440,000	1,030,796	\$	35,408,008	_	2/ 204 074	\$	35,408,008
5,528,571		5,271,429	885,735	27,300,000	1,114,286	26,185,714	4,236,805	6,702,857	262,857	6,440,000	1,030,796			2	36,194,074		24 225 272
5,271,429		5,014,286	855,072	26,185,714	1,114,286	25,071,429	4,103,932	6,440,000	262,857	6,177,143	999,451			_	24.002.405	\$	34,235,372
5,271,429 5,014,286		5,014,286 4,757,143	855,072 824,409	26,185,714 25.071.429	1,114,286 1,114,286	25,071,429 23,957,143	4,103,932 3,971,059	6,440,000 6,177,143	262,857 262,857	6,177,143 5,914,286	999,451 968,107	S	34,983,421 33.062.736	\$	34,983,421	s	33,062,736
5,014,286		4,757,143	824,409	25,071,429	1,114,286	23,957,143	3,971,059	6,177,143	262,857	5,914,286	968,107		33,062,736	٠	22 772 740	3	33,002,736
5,014,286	201,143	4,757,143	024,409	25,071,429	1,114,260	23,701,143	3,971,059	0,177,143	202,057	3,914,286	900,107	3	33,112,108	٥	33,112,108		
														l			
L				l .										\$	730.737.071	\$	712 929 744

# Attachment 8 - Company Exhibit - Securitization Workpaper

Long Term Interest  101 Less LTD Interest on Securitization Bonds  Capitalization	
Capitalization	
112 Less LTD on Securitization Bonds 0	
Calculation of the above Securitization Adjustments	

#### Attachment 9 Pepco

	(Note K)	G	Fross Plant In Service			Accumulated Depreciation		Accumula	ted Amortization		Net Plant In Service	
Line No	Month (a) Attachment H-9A, Line No:	Transmission (b) 19	General & Intangible (c) 23	Common (d) 24	Transmission (e) 30	General (f) 31	Common (g) 12	Intangible (h) 10	Common (i) 11	Transmission (j)	General & Intangible (k)	Common (l)
		207.58.g minus 207.57.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I)	207.99.g minus 207.98.g for end of year, records for other months	page 356 for end of year,		219.28.c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months		Electric Only, Form No 1, page 356 for end of year, records for other months	Col. (b) - Col. (e)	Col. (c) - Col. (f) - Col. (h)	24 04 04 04 0
1	December Prior Year	(Note 1) 1,770,704,957	of year, records for other months 538,166,787	records for other months	months (Note 1) 557,309,701	140,232,738	records for other months	56,749,747	months	1,213,395,256		.oi. (a) - Coi. (g) - Coi. (i)
2	January	1,772,295,708	544,059,809		560,674,921	141,240,108	_	58,672,791	_	1,211,620,787	344,146,910	
3	February	1,776,696,592	548,040,265		200 000 100		_	60,626,222	_	1,214,095,417		
4	March	1,783,210,344	548,068,528	_	#C4 C00 400		_	62.616.294	_	1,218,529,924		_
5	April	1,783,291,090	563,934,129	_			_	64.618.681	_	1,215,895,936		_
6	May	1,785,250,410		_	#40.400.00#	146,834,250	_	66,642,441		1,215,649,413		
7	June	1,793,777,282	556,305,134	_	### A## 400		_	53,084,300		1,221,500,084		
8	July	1,794,811,740	558,174,403	_	574,533,681	149,489,148	_	54.912.645		1,220,278,059		
9	August	1,794,776,615		_	577,331,295		_	56,966,234	_	1,217,445,320		_
	September	1,809,618,920	565,546,651	_	580,128,738		_	59,080,269	_	1,229,490,182		_
	October	1,816,885,461	577,057,356	_	#00 #0# #00		_	61,242,763	_	1,234,299,933		_
	November	1,819,486,276	584,060,032	_	585,206,925		_	63,402,280	_	1,234,279,351		_
	December	1,823,195,166			586,191,745		-	65,608,282	_	1,237,003,421		_
	Average of the 13 Monthly Balances (Attachment 9A	1,794,153,889	561,671,326		572,347,498			60,324,842	=	1,221,806,391	354,470,449	
	Less Merger Cost to Achieve (Attachment 10)		651,008			30,619		358,166		-,,,	262,223	
	Average of the 13 Monthly Balances Less Merger Cost to Achieve	1,794,153,889	561,020,318	-	572,347,498	146,845,415		59,966,676	-	1,221,806,391	354,208,226	

#### Adjustments to Rate Base

									Account No. 282	Account No. 283	Account No. 190	Account No. 255
							Unamortized Regulatory	Unamortized Abandoned	Accumulated Deferred Income	Accumulated Deferred Income	Accumulated Deferred	Accumulated Deferred
Line N		CWIP	PHFU		Undistributed		Asset	Plant	Taxes (Note D)	Taxes (Note D)	Income Taxes (Note D)	Investment Credit
	(a)	CWIP in Rate Base	Held for Future Use	Materials & Sup	pplies Stores Expense	Prepayments						
		(b)	(c)	(d)	(e) 47	(f)	(g)	(h)	(i)	(j)	(k)	(1)
	Attachment H-9A, Line No:	43a	28	50		45		43b				
				227. 8. c + 227.5.c (								
					end of (227.16.c * Labor Ratio) for							
			214 for end of year, records for	year, records for oth								
		(Note C)	other months	months	months	Notes J		Notes B & F	Attachment 1	Attachment 1	Attachment 1	Attachment 1
	December Prior Year		-		25,489 -	34,774,379	-	473,999				
	January		-		91,266	33,840,297	-	463,724				
	February		-		52,206	39,106,230	-	453,450				
	March		-		18,119	36,163,209	-	443,175				
21	April		-		01,363	41,950,099	-	432,901				
22	May		-		68,166	41,371,399	-	422,626				
	June		-		59,037	34,521,210	-	412,352				
24	July		-		00,603	34,477,127	-	402,077				
	August		-		67,550	34,372,485	-	391,802				
	September		-		65,920	34,446,816	-	381,528				
	October		-		76,406	34,431,401	-	371,253				
	November		-		87,997	34,609,311	-	360,979				
	December		-		16,049	37,331,936		350,704				
30	Average of the 13 Monthly Balances (except ADIT - see Attachment 1		-	13,7	40,782	36,261,223	=	412,352				

- Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.
- Recovery of regulatory assect on any season can more assectated more assectated annotation expenses is united to any abundoned plant recovery authorized by FERC.

  Recovery of regulatory assect on any season can more assectated annotation of the CWIP balance and the CWIP balance and
- Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the weighted cost of capital will be applied to the Regulatory Asset prior to the
- The Formula Rate shall include a credit to rate base for all unfunded reserves will be included on lines 30 above. The allocators in Co.I. (g) and Co.I. (m) will be the same allocators used in the formula for the cost accounts that are recovered under the above. The allocators in Co.I. (g) and Co.I. (m) will be the same allocators used in the formula for the cost accounts that are recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rute base should exclude the portion of any balance offset by a balance sheet account.
- Calculate using 13 month average balance, except ADIT
- Calculate Using 13 month average obtained; except, ADI Projected balances are for the calendar year the revenue under this formula begins to be charged From Attachment 3, line 45 column F for the end of year balance and records for other months In the true-up calculation, estual monthly balance records are used

# Attachment 9A Rate Base Worksheet - Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations) Pepco

(Note A)		Gross Plant In Service				Asset Retire	ement Obligations		(	Gross Plant in Service Less Project	ed Asset Retirement Obligations	
Month	Total Plant in Service	Transmission	General & Intangible	Common	Total Plant in Service	Transmission	General & Intangible	Common	Total Plant in Service	Transmission	General & Intangible	Common
(a) Attachment H-9A, Line No	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j) 6	(k)	(1)	(m)
					207.57.g. + 207.74.g. +							
					207.83.g. + 207.98.g.							
					Projected monthly balances							
	207104 P	207.50 P			that are the amounts expected	207.57.g. Projected monthly balances that are the amounts						
		207.58.g. Projected monthly balances that are the amounts expected to be included in			to be included in 207.57.g. + 207.74.g. + 207.83.g. +			Electric Only, Form No 1, pag				
		d 207.58.g for end of year and records for other:	207 99 a plus 205 5 a for end of				207.98 a for end of year	356 for end of year, records for				
	records for other months		ear, records for other month	records for other months			records for other months	other months		Col. (c) - Col. (g)	Col. (d) - Col. (h)	Col. (e) - Col. (i)
December Prior Year	10,093,751,862	2 1,770,704,957	538,193,903		16,250,041		27,11	5	- 10,077,501,821	1,770,704,957	538,166,787	(-)
January	10,127,613,382		544,081,694		16,244,049		21,88		- 10,111,369,333	1,772,295,708		
February March	10,161,537,384 10,181,926,566		548,044,871 548,043,759		16,176,515 16,135,760		4,60 (24.76		- 10,145,360,869 - 10,165,790,807	1,776,696,592 1,783,210,344		
April	10,181,926,366		563,909,361		16,134,733		(24,76		- 10,163,790,807	1,783,210,344		
May	10,288,295,577		567,021,337		16,103,987		(24,76		- 10,272,191,590	1,785,251,050		
June	10,320,454,811	1 1,793,777,282	556,280,365		16,065,587		(24,76	9)	- 10,304,389,224	1,793,777,282	556,305,134	
July	10,439,653,143		558,149,634	-	16,057,679		(24,76		10,423,595,463	1,794,811,740		
August	10,477,074,451		558,743,790 566,873,617	-	16,055,005 18,653,452		(24,76 1,326,96		- 10,461,019,447 - 10,482,361,229	1,794,776,615 1,809,618,920		
September October	10,501,014,681 10,553,331,209		578,384,322		18,653,452		1,326,96		- 10,482,361,229 - 10,534,716,638	1,809,618,920		
November	10,535,531,209		585,386,998		18,587,406		1,326,96		- 10,534,710,638	1,819,486,276		
December	10,618,139,780	0 1,823,195,166	593,826,442		18,580,276		1,326,96		- 10,599,559,504	1,823,195,166	592,499,476	
Average of the 13 Monthly Balan	ces 10,354,242,788	8 1,794,153,889	562,072,315		16,896,851		400,98	-	10,337,345,937	1,794,153,889	561,671,326	
		Accu	mulated Depreciation & Amorti	ization					Asset Retires	nent Obligations		
Month	Total Plant in Service	Transmission	General Depr.	Intangible Amort.	Common Depr.	Common Amort.	Total Plant in Service	Transmission	General Depr.	Intangible Amort.	Common Denr.	Common Amort.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(k)	(I)	(m)
Attachment H-9A, Line No									*			
							219.29.c Projected monthly	219.25.c Projected monthly				
	219 29 c Projected monthly balances that	t 219.25.c Projected monthly balances that are					balances that are the amounts	balances that are the amounts				
	are the amounts expected to be included in				Electric Only, Form No 1.	Electric Only, Form No 1.	expected to be included in	expected to be included in			Electric Only, Form No 1, page 356	Electric Only, Form No 1, a
	219.29.c for end of year and records for	219.25.c for end of year and records for other:	219.28c for end of year, records	200.21c for end of year,	page 356 for end of year,		219.29.c for end of year and	219.25.c for end of year and	219.28c for end of year, records for	200.21c for end of year, records for		
	other months	months	or other months	records for other months	records for other months	records for other months	records for other months	records for other months		other months	months	other months
December Prior Year January	3,352,343,656 3,365,301,790		140,234,578 141,237,244	56,749,747 58,672,791			- 1,845,14 - 1,900.87	2	1,840 (2,864)		· -	
February	3,379,489,847		142,472,524	60,626,222			1,900,87		(19.617)	•	·	
March	3,405,313,384		143,414,889	62.616.294								
April	3,410,340,420	0 567,395,154					1.916.03	)	(48,465)			
			145,869,236	64,618,681			1,976,73	3	(48,465) (47,938)			
May	3,416,319,237	7 569,600,997	146,786,839	66,642,441	:		1,976,73 2,007,71	3	(47,938) (47,412)	-	- - -	
June	3,416,319,237 3,441,262,965	7 569,600,997 5 572,277,198	146,786,839 148,245,801	66,642,441 53,084,300			1,976,73 2,007,71 2,031,04	3 4	(47,938) (47,412) (46,885)			
June July	3,416,319,237 3,441,262,965 3,446,898,783	7 569,600,997 5 572,277,198 3 574 533 681	146,786,839 148,245,801 149,442,790	66,642,441 53,084,300 54,912,645	:		- 1,976,73 - 2,007,71 - 2,031,04 - 2,084,86	3 3 4 2	(47,938) (47,412) (46,885) (46,359)			
June July August	3,416,319,237 3,441,262,965 3,446,898,783 3,461,783,584	7 569,600,997 55 572,277,198 3 574,533,681 4 577,331,295	146,786,839 148,245,801 149,442,790 149,441,728	66,642,441 53,084,300 54,912,645 56,966,234			- 1,976,73 - 2,007,71 - 2,031,04 - 2,084,86 - 2,143,91	3 3 4 2	(47,938) (47,412) (46,885) (46,359) (45,832)			
June July August September	3,416,319,237 3,441,262,965 3,446,898,783	7 569,600,997 5 572,277,198 3 574,533,681 4 577,331,295 9 580,128,738	146,786,839 148,245,801 149,442,790	66,642,441 53,084,300 54,912,645			- 1,976,73 - 2,007,71 - 2,031,04 - 2,084,86	3 3 4 2 2 3	(47,938) (47,412) (46,885) (46,359)			
June July August September October November	3,416,319,237 3,441,262,965 3,446,898,783 3,461,783,584 3,488,871,469 3,494,716,953 3,508,924,313	7 569,600,997 5 572,277,331,681 3 574,533,681 4 577,331,295 9 580,128,738 3 582,585,528 2 585,206,957	146,786,839 148,245,801 149,442,790 149,441,728 150,778,191 152,226,918 153,553,786	66,642,441 53,084,300 54,912,645 56,966,234 59,080,269 61,242,763 63,402,280			- 1,976,73 - 2,007,71 - 2,031,04 - 2,084,86 - 2,143,91 - 2,200,78 - 2,254,27 - 2,319,48	3 3 3 4 4 4 2 2 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(47,938) (47,412) (46,885) (46,539) (45,532) (26,977) 10,613 48,203			
June July August September October November December	3,416,319,237 3,441,262,965 3,446,898,783 3,461,783,584 3,488,871,469 3,494,716,953 3,508,924,312 3,523,143,187	7 569,600,997 55 572,277,198 3 574,533,681 4 577,331,295 9 580,128,738 3 582,585,528 2 585,206,925 7 586,191,745	146,786,839 148,245,801 149,442,790 149,441,728 150,778,191 152,226,918 153,553,786 145,498,024	66,642,441 53,084,300 54,912,645 56,966,234 59,080,269 61,242,763 63,402,280 65,608,282			. 1,976,73 2,007,71 - 2,031,04 - 2,084,86 - 2,143,91 - 2,200,78 - 2,254,27 - 2,319,48 - 2,404,72	3 3 4 4 4 2 2 3 3 3 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(47,938) (47,412) (46,885) (46,382) (26,977) 10,613 48,203 85,792			
June July August September October November	3,416,319,237 3,441,262,965 3,446,898,783 3,461,783,584 3,488,871,469 3,494,716,953 3,508,924,312 3,523,143,187	7 569,600,997 55 572,277,198 3 574,533,681 4 577,331,295 9 580,128,738 3 582,585,528 2 585,206,925 7 586,191,745	146,786,839 148,245,801 149,442,790 149,441,728 150,778,191 152,226,918 153,553,786	66,642,441 53,084,300 54,912,645 56,966,234 59,080,269 61,242,763 63,402,280		-	- 1,976,73 - 2,007,71 - 2,031,04 - 2,084,86 - 2,143,91 - 2,200,78 - 2,254,27 - 2,319,48	3 3 4 4 4 2 2 3 3 3 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(47,938) (47,412) (46,885) (46,539) (45,532) (26,977) 10,613 48,203			
June July August September October November December	3,416,319,237 3,441,262,965 3,446,898,783 3,461,783,584 3,488,871,469 3,494,716,953 3,508,924,312 3,523,143,187	7 509,000,997 5 572,277,198 3 574,533,681 4 577,331,295 6 580,128,738 6 582,585,528 6 57 586,012,474 572,347,498	146,786,839 148,245,801 149,442,790 149,441,728 150,778,191 152,226,918 153,553,786 145,498,024 146,861,734	66,642,441 53,084,300 54,912,645 56,966,234 59,080,269 61,242,763 63,402,280 65,608,282 60,324,842	instinu		. 1,976,73 2,007,71 - 2,031,04 - 2,084,86 - 2,143,91 - 2,200,78 - 2,254,27 - 2,319,48 - 2,404,72	3 3 4 4 4 2 2 3 3 3 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(47,938) (47,412) (46,885) (46,382) (26,977) 10,613 48,203 85,792			
June July August September October November December	3,416,319,237 3,441,262,965 3,446,898,783 3,461,783,584 3,488,871,469 3,494,716,953 3,508,924,312 3,523,143,187	7 569,600,997 55 572,277,198 3 574,533,681 4 577,331,295 9 580,128,738 3 582,585,528 2 585,206,925 7 586,191,745	146,786,839 148,245,801 149,442,790 149,441,728 150,778,191 152,226,918 153,553,786 145,498,024 146,861,734	66,642,441 53,084,300 54,912,645 56,966,234 59,080,269 61,242,763 63,402,280 65,608,282 60,324,842	igations		. 1,976,73 2,007,71 - 2,031,04 - 2,084,86 - 2,143,91 - 2,200,78 - 2,254,27 - 2,319,48 - 2,404,72	3 3 4 4 4 2 2 3 3 3 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(47,938) (47,412) (46,885) (46,382) (26,977) 10,613 48,203 85,792			
May June July August September October Növember December Average of the 13 Monthly Balan	3,416,319,237 3,441,262,965 3,446,898,783 3,461,783,584 3,488,871,469 3,494,716,953 3,508,924,312 3,523,143,187	7 509,000,997 5 572,277,198 3 574,533,681 4 577,331,295 6 580,128,738 6 582,585,528 6 57 586,012,474 572,347,498	146,786,839 148,245,801 149,442,790 149,441,728 150,778,191 152,226,918 153,553,786 145,498,024 146,861,734	66,642,441 53,084,300 54,912,645 56,966,234 59,080,269 61,242,763 63,402,280 65,608,282 60,324,842		Common Amortization	. 1,976,73 2,007,71 - 2,031,04 - 2,084,86 - 2,143,91 - 2,200,78 - 2,254,27 - 2,319,48 - 2,404,72	3 3 4 4 4 2 2 3 3 3 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(47,938) (47,412) (46,885) (46,382) (26,977) 10,613 48,203 85,792			
June July August September October November December Average of the 13 Monthly Balan  Month (a)	3.416.319.27 3.441,629.55 3.446,898,783 3.461,783,848 3.488,871,469 3.494,716,933 3.508,924,312 3.322,143,1054,584	7 509,000,997 5 572,277,198 3 574,833,681 4 577,331,295 9 580,128,738 3 582,585,528 52 585,206,925 7 586,019,745 4 572,347,498  Projected Accumulated Deprecia	146,786,839 148,245,801 149,442,790 149,441,728 150,778,191 152,226,918 153,553,786 1445,498,024 146,861,734 ttion & Amortization Less Proje General Depreciation (d)	66,422,441 53,084,300 54,912,645 56,086,234 59,080,269 61,242,763 63,002,280 65,008,282 60,324,842 cted Asset Retirement Obli	Common Depreciation (f)	(g)	. 1,976,73 2,007,71 - 2,031,04 - 2,084,86 - 2,143,91 - 2,200,78 - 2,254,27 - 2,319,48 - 2,404,72	3 3 4 4 4 2 2 3 3 3 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(47,938) (47,412) (46,885) (46,382) (26,977) 10,613 48,203 85,792			
June July August August October November December Average of the 13 Monthly Balan	3.416.319.27 3.441.20.2965 3.446.898.783 3.461.783.843 3.485.871.469 3.494.71.935 3.308.924.312 3.232.14.91.05 5.232.14.91.05 Total Plant in Service (b)	77 509,000,997 5 572,277,198 3 574,533,681 4 577,331,295 9 580,128,738 9 580,128,738 9 582,280,023 7 582,280,023 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	146,786,839 148,245,801 149,442,790 149,441,728 150,778,191 152,226,918 153,553,786 145,498,024 146,861,734 tion & Amortization Less Proje General Depreciation (d)	66,422,441 53,084,300 54,912,645 56,066,224 59,080,269 61,242,763 63,402,280 60,224,842 cted Asset Retirement Oblibel Intangible Amortization (e) 32	Common Depreciation (f) 12	(g) 11	. 1,976,73 2,007,71 - 2,031,04 - 2,084,86 - 2,143,91 - 2,200,78 - 2,254,27 - 2,319,48 - 2,404,72	3 3 4 4 4 2 2 3 3 3 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(47,938) (47,412) (46,885) (46,382) (26,977) 10,613 48,203 85,792			
June July August September October November December Average of the 13 Monthly Balan  Month (a) Attachment H-9A, Line No	3,416,319,237 3,414,629,55 3,446,898,783 3,461,783,843 3,488,871,469 3,494,716,93 3,523,143,15 3,523,143,15 5,523,143,15 Total Plant in Service (b) 9 Col. (b) - Col. (b)	7 509,000,997 5 572,277,198 3 574,533,681 4 577,331,295 9 580,128,738 3 582,585,528 57 586,191,745 4 572,347,498  Projected Accumulated Deprecia  Transmission (c) Col. (e) - Col. (i)	146,786,839 148,245,801 149,442,790 149,441,728 150,778,191 152,226,918 153,553,786 146,861,734 146,861,734  tion & Amortization Less Proje  General Depreciation (3) 31 Col. (d) - Col. (j)	66.452,441 53.084,300 54.012,645 56.066,234 59.080,269 61.242,763 63.402,280 65.068,282 60.324,842 cted Asset Retirement Obli Intangible Amortization (c) 12 Col. (c) - Col. (k)	Common Depreciation (f) 12 Col. (f) - Col. (l)	(g)	. 1,976,73 2,007,71 - 2,031,04 - 2,084,86 - 2,143,91 - 2,200,78 - 2,254,27 - 2,319,48 - 2,404,72	3 3 4 4 4 2 2 3 3 3 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(47,938) (47,412) (46,885) (46,382) (26,977) 10,613 48,203 85,792			
June July August September October November December Average of the 13 Monthly Balan  Month (a) Attachment H-9A, Line No December Prior Year	3.446,319.23,7 3.444,629.56 3.446,898,783 3.461,783,843 3.461,783,746,983 3.368,724,312 3.368,724,312 3.368,724,312 5.368,724,724 5.368,724,724 5.368,72	77 509,000,997 55 572,277,198 4 577,331,295 9 580,128,738 5 582,585,528 2 585,206,925 7 586,019,745 6 572,347,498  Projected Accumulated Deprecia  Transmission (e) (c) (d) (c) (c) (c) (c) (c) (d) (557,309,701	146,786,839 148,245,801 149,442,790 149,441,728 150,778,191 152,226,918 153,553,786 145,498,024 146,861,734 tion & Amortization Less Proje General Depreciation (d)	66,422,441 53,084,300 54,912,645 56,066,224 59,080,269 61,242,763 63,402,280 60,224,842 cted Asset Retirement Oblibel Intangible Amortization (e) 32	Common Depreciation (f) 12 Col. (f) - Col. (l)	(g) 11	. 1,976,73 2,007,71 - 2,031,04 - 2,084,86 - 2,143,91 - 2,200,78 - 2,254,27 - 2,319,48 - 2,404,72	3 3 4 4 4 2 2 3 3 3 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(47,938) (47,412) (46,885) (46,382) (26,977) 10,613 48,203 85,792		-	
June July August September October November December Average of the 13 Monthly Balan  Month (a) Attachment H-9A, Line No December Prior Year January February	3.416.319.237 3.441.26.2965 3.446.898.783 3.461.783.843 3.461.783.73 3.508.79.431 3.508.79.431 3.508.79.431 5	77 509,000,997 55 572,277,198 40 577,331,295 59 580,128,738 59 580,128,738 59 580,128,738 59 580,286,275 79 580,01,745 57 580,01,745 57 580,01,745 57 580,01,745 57 580,01,745 57 580,01,745 57 580,01,745 57 580,01,745 57 580,01,745 57 580,01,745 57 580,01,745 580,010,745 580,010,745 580,010,100,100,100,100,100,100,100,100,1	146,786,339 148,245,801 149,441,720 149,441,728 150,778,191 152,226,918 153,553,786 145,946,024 160,261,734 160,26	66.642,441 53.084,300 54.912,645 56.966,234 59.080,269 61.242,763 63.402,280 65.508,282 60.324,842 cted Asset Retirement Ostilo 10 12 Col. (e) - Col. (k) 56.740,747 58.672,791 60.626,222	Common Depreciation (f) 12 Col. (f) - Col. (l)	(g) 11	. 1,976,73 2,007,71 - 2,031,04 - 2,084,86 - 2,143,91 - 2,200,78 - 2,254,27 - 2,319,48 - 2,404,72	3 3 4 4 4 2 2 3 3 3 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(47,938) (47,412) (46,885) (46,382) (26,977) 10,613 48,203 85,792			
June July August September October November December Average of the 13 Monthly Balan  Month (a) Attachment H-9A, Line No December Prior Year January February March	3.446,319,237 3.441,262,965 3.446,898,783 3.461,783,746,99 3.498,714,699 3.498,714,699 3.498,714,899 3.498,714,899 4.498,748,748,748,748,748,748,748,748,748,74	77 509,000,997 51 51 572,277,108 61 62 67 67 67 67 67 67 67 67 67 67 67 67 67	146,786,839 148,245,801 149,441,728 159,778,193 159,778,193 153,550,766 154,590,024 146,561,734 160 & Ameritzation Less Proje General Depreciation (d) 100 Col. (i) 149,232,738 149,232,738 149,232,738 149,232,738 149,232,738 142,402,141 143,463,353	66,422,441 53,084,300 54,912,645 56,066,234 59,080,200 61,242,769 62,324,842 cted Asset Retirement Obil Intangible Amortization (e) 32 Col. (e) - Col. (k) 56,749,747 68,672,791 68,672,791	Common Depreciation (f) 12 Col. (f) - Col. (l)	(g) 11	. 1,976,73 2,007,71 - 2,031,04 - 2,084,86 - 2,143,91 - 2,200,78 - 2,254,27 - 2,319,48 - 2,404,72	3 3 4 4 4 2 2 3 3 3 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(47,938) (47,412) (46,885) (46,382) (26,977) 10,613 48,203 85,792		-	
June July August August October October  Average of the 13 Monthly Balan  Month (a)  Attachment H-9A, Line No December Prior Year January March April	3.416.319.237 3.441,262.965 3.446,898.783 3.461,783.843 3.488.871,469 3.494,71,533 3.508.92.43.12 3.323.14.31,333 3.508.92.43.12 3.433.438.954.541  Total Plant in Service (b)  Col. (b) - Col. (b) 3.350,498.514 3.375,949.514 3.377,549.797 3.403,397.345 3.403,397.345	77 78 79 79 79 70 70 70 70 70 70 70 70 70 70 70 70 70	146,786,839 148,245,801 149,441,728 150,778,191 152,226,918 153,553,786 145,986,024 160,861,734 160,861,734 160,861,734 160,861,734 160,861,734 160,861,734 161,240,241 142,401,84 143,463,353 145,971,755	66.642,441 53.084,300 54.912,645 56.966,234 59.080,269 61.242,763 63.402,280 65.082,822 60.323,842 ceted Asset Retirement Obil Intangible Amortization (e) (c) (c) Col. (c) - Col. (t) 58,672,791 69,626,222 62,616,294 64,618,681	Common Depreciation (f) 12 Col. (f) - Col. (l)	(g) 11	. 1,976,73 2,007,71 - 2,031,04 - 2,084,86 - 2,143,91 - 2,200,78 - 2,254,27 - 2,319,48 - 2,404,72	3 3 4 4 4 2 2 3 3 3 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(47,938) (47,412) (46,885) (46,382) (26,977) 10,613 48,203 85,792			
June July August September October November December Average of the 13 Monthly Balan  Month (a) Attachment H-9A, Line No December Prior Year January February March April May	3.446,319.27 3.441,26.2965 3.446,898,783 3.461,785,783 3.494,716,935 3.523,143,187 3.523,143,187 4.620,600  Total Plant in Service (b) 9 Col. (b) - Col. (b) 3.250,498,514 3.377,594,779 3.408,303,682 3.443,314 3.408,303,882 3.443,314 3.408,303,882 3.443,314	77 559,000,997 75 559,000,997 75 5 572,277,198 3 574,533,681 574,533,681 574,533,681 574,533,681 574,533,681 574,533,681 574,534,7498      Projected Accumulated Deprecia	146,786,339 148,245,801 149,441,728 149,441,728 150,778,191 152,226,91 145,590,726 145,590,726 145,590,726 146,561,734 146,561,734 146,473,748 141,249,128 142,247,148 143,463,353 145,917,175 146,834,250	66,642,441 53,084,300 54,912,645 56,066,234 39,080,260 61,242,763 65,608,282 60,324,845 60,324,845 10,324,845 2 Col. (c) Col. (k) 68,749,747 86,727,73 86,727,74 86,727,74 86,727,74 86,727,74 86,727,74 86,727,74 86,727,74	Common Depreciation (f) 12 Col. (f) - Col. (l)	(g) 11	. 1,976,73 2,007,71 - 2,031,04 - 2,084,86 - 2,143,91 - 2,200,78 - 2,254,27 - 2,319,48 - 2,404,72	3 3 4 4 4 2 2 3 3 3 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(47,938) (47,412) (46,885) (46,382) (26,977) 10,613 48,203 85,792			
June July August August October October November December Average of the 13 Monthly Balan  Month (a) Attachment H-9A, Line No December Prior Year January February March May June	3.416.319.27 3.441.22.965 3.446,898,783 3.461,783.24 3.494,71,604 3.394,71,604 3.323,143,133 3.508,924.312 3.323,143,134 (b) 9 Col. (b) - Col. (h) 3.354,498,514 3.375,949,74	77 78 79 79 79 70 70 70 70 70 70 70 70 70 70 70 70 70	146,786,839 148,245,801 149,441,728 149,441,728 150,778,191 152,226,918 153,553,786 145,986,024 140,861,734 160 & Amerization Less Proje  General Depreciation (4) 131 140,232,738 141,240,108 142,402,141 143,463,352 145,917,175 146,834,220,866	66,422,441 53,084,300 54,912,645 56,666,234 59,080,269 61,242,763 63,402,280 65,508,282 60,324,842 ccted Asset Retirement Obil Intangible Amortization (e) 32 Col. (e) - Col. (k) 56,72,741 66,642,441 53,084,300	Common Depreciation (f) 12 Col. (f) - Col. (l)	(g) 11	. 1,976,73 2,007,71 - 2,031,04 - 2,084,86 - 2,143,91 - 2,200,78 - 2,254,27 - 2,319,48 - 2,404,72	3 3 4 4 4 2 2 3 3 3 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(47,938) (47,412) (46,885) (46,382) (26,977) 10,613 48,203 85,792	-		
June July August August September October November December Average of the 13 Monthly Balan  Month (a) Attachment H-9A, Line No December Prior Year January February March March May June July	3.446,319.27 3.441,26.2965 3.446,898,783 3.461,785,783 3.494,716,935 3.523,143,187 3.523,143,187 4.620,600  Total Plant in Service (b) 9 Col. (b) - Col. (b) 3.250,498,514 3.377,594,779 3.408,303,682 3.443,314 3.408,303,882 3.443,314 3.408,303,882 3.443,314	77 569,000,997 57 52,277,198 57 58,000,997 57 57 57 57 57 57 57 57 57 57 57 57 57	146,786,339 148,245,801 149,441,728 149,441,728 150,778,191 152,226,91 145,590,726 145,590,726 145,590,726 146,561,734 146,561,734 146,473,748 141,249,128 142,247,148 143,463,353 145,917,175 146,834,250	66,642,441 53,084,300 54,912,645 56,066,234 39,080,260 61,242,763 65,608,282 60,324,845 60,324,845 10,324,845 2 Col. (c) Col. (k) 68,749,747 86,727,73 86,727,74 86,727,74 86,727,74 86,727,74 86,727,74 86,727,74 86,727,74	Common Depreciation (f) 12 Col. (f) - Col. (l)	(g) 11	. 1,976,73 2,007,71 - 2,031,04 - 2,084,86 - 2,143,91 - 2,200,78 - 2,254,27 - 2,319,48 - 2,404,72	3 3 4 4 4 2 2 3 3 3 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(47,938) (47,412) (46,885) (46,382) (26,977) 10,613 48,203 85,792			
June July August September October November December Average of the 13 Monthly Balan  Month (a) Attachment H-9A, Line No December Prior Year January February March April June July June July June July August	3.446,319.23,75 3.441,202,975 3.446,898,783 3.461,783,843 3.461,783,843 3.468,783,746,983 3.368,724,312 3.368,724,312 5.262,312,312,312,312,312,312,312,312,312,31	7 5 509,000,997 5 572,277,198 509,000,997 6 500,000,997 6 500,000,997 6 500,000,997 6 500,000,997 6 500,000,997 6 500,000,000,000,000,000,000,000,000,000	146,786,339 148,245,801 149,441,728 149,441,728 150,778,191 152,226,918 153,555,786 153,555,786 160,68,738 160,68,738 160,68,738 160,68,738 161,298 181,298,188 181,498,188 181,498,188 181,498,188	66,642,441 53,084,300 54,912,645 56,066,234 59,080,229 61,242,763 63,402,238,382 60,324,842 coted Asset Retirement Obil Intangible Amortization (e) 32 Col. (e) - Col. (k) 56,749,747 58,672,731 60,526,222 62,516,234 66,642,441 53,084,300 54,912,645	Common Depreciation (f) 12 Col. (f) - Col. (l)	(g) 11	. 1,976,73 2,007,71 - 2,031,04 - 2,084,86 - 2,143,91 - 2,200,78 - 2,254,27 - 2,319,48 - 2,404,72	3 3 4 4 4 2 2 3 3 3 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(47,938) (47,412) (46,885) (46,382) (26,977) 10,613 48,203 85,792			
June July August September October Average of the 13 Monthly Balan  Month (a) Attachment H-9A, Line No December Prior Year January February March April May June June June June June June June June	3.416.319.27 3.441.22.965 3.446.898.7833 3.461.783.744 3.488.871.469 3.598.74.46 3.598.74.46 3.529.143.187 3.523.143.187 3.438.674.584 (b) 9 Col. (b) - Col. (h) 3.350,488.511.46 3.364.409.914 3.377.594.779 3.408.363.682 3.444.31.922 3.444.31.922 3.445.670.089 3.486.670.089 3.486.670.089 3.486.670.089	77 78 79 79 79 70 70 70 70 70 70 70 70 70 70 70 70 70	146,786,839 148,245,801 149,441,728 149,441,728 159,778,193 153,553,736 154,569,024 146,861,734 146,861,734 146,861,734 146,861,734 146,861,734 146,861,734 146,861,734 146,861,734 146,861,734 146,861,734 146,861,734 146,861,734 146,861,734 146,861,734 146,861,734 146,861,734 146,861,734 146,861,734 146,861,861 146,861,861 146,861,861 146,861,861 146,861,861 155,865,168 155,865,168	66,422,441 53,084,300 54,912,645 56,066,234 59,080,200 63,627,628 63,628,282 60,324,842 cted Asset Retirement Obli Intangible Amortization (e) 27 Col. (e) - Col. (t) 56,749,747 60,626,222 62,616,294 64,618,681 66,624,41 53,084,300 54,912,646 54,912,646 54,912,646 54,912,646	Common Depreciation (f) 12 Col. (f) - Col. (l)	(g) 11	. 1,976,73 2,007,71 - 2,031,04 - 2,084,86 - 2,143,91 - 2,200,78 - 2,254,27 - 2,319,48 - 2,404,72	3 3 4 4 4 2 2 3 3 3 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(47,938) (47,412) (46,885) (46,382) (26,977) 10,613 48,203 85,792			
June July August September October November December Average of the 13 Monthly Balan  Month Attachment H-9A, Line No December Prior Year Junuary March April May July June July June July September October November	3.446.319.23 3.441.23.96 3.446.898.783 3.461.783.843 3.461.783.746.898.783 3.368.79.431 3.369.79.431 2.522.143.69.69  Total Plant in Service (b) 9  Col. (b) - Col. (h)  3.350.498.514 3.367.409.79 3.409.397.345 3.408.536.54 3.408.54 3.40	77	146,786,839 148,245,801 149,441,728 149,441,728 150,778,191 152,226,918 153,553,786 145,948,024 160,661,734 160,66	66,642,441 53,084,300 54,912,645 56,66,6234 59,080,269 61,242,763 63,402,280 65,508,282 60,324,845 Intangible Amortization (e) 32 Col. (e) - Col. (k) 56,749,747 58,672,791 60,626,222 62,616,294 64,618,681 66,642,441 53,084,300 45,606,634 55,086,343 59,080,269 61,242,763 61,242,763 61,342,363 63,402,280	Common Depreciation (f) 12 Col. (f) - Col. (l)	(g) 11	. 1,976,73 2,007,71 - 2,031,04 - 2,084,86 - 2,143,91 - 2,200,78 - 2,254,27 - 2,319,48 - 2,404,72	3 3 4 4 4 2 2 3 3 3 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(47,938) (47,412) (46,885) (46,382) (26,977) 10,613 48,203 85,792			
June July August Ceptember October  Average of the 13 Monthly Balan  Month (a)  Attachment H-9A, Line No December Prior Year January February March April March April March April May July July July July July July July Jul	3.446,319,237 3.441,262,965 3.446,898,783 3.461,783,783 3.498,771,669 3.398,771,669 3.398,771,669 3.438,771,669 4.501  Total Plant in Service (b) 9 Col. (b) - Col. (b) 3.551,485,781 3.458,784,789 3.403,303,303,303,303,303,303,303,303,303,	77 78 79 79 79 70 70 70 70 70 70 70 70 70 70 70 70 70	146,786,839 148,245,801 149,441,728 149,441,728 159,778,193 153,553,736 154,569,024 146,861,734 146,861,734 146,861,734 146,861,734 146,861,734 146,861,734 146,861,734 146,861,734 146,861,734 146,861,734 146,861,734 146,861,734 146,861,734 146,861,734 146,861,734 146,861,734 146,861,734 146,861,734 146,861,861 146,861,861 146,861,861 146,861,861 146,861,861 155,865,168 155,865,168	66,422,441 53,084,300 54,912,645 56,066,234 59,080,200 63,627,628 63,628,282 60,324,842 cted Asset Retirement Obli Intangible Amortization (e) 27 Col. (e) - Col. (t) 56,749,747 60,626,222 62,616,294 64,618,681 66,624,41 53,084,300 54,912,646 54,912,646 54,912,646 54,912,646	Common Depreciation (f) 12 Col. (f) - Col. (l)	(g) 11	. 1,976,73 2,007,71 - 2,031,04 - 2,084,86 - 2,143,91 - 2,200,78 - 2,254,27 - 2,319,48 - 2,404,72	3 3 4 4 4 2 2 3 3 3 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(47,938) (47,412) (46,885) (46,382) (26,977) 10,613 48,203 85,792			

 $<sup>\</sup>begin{array}{c} Note \\ A & \text{ In the true-up calculation, actual monthly balance records are used.} \end{array}$ 

#### **Potomac Electric Power Company** Attachment 10 - Merger Costs (b) (c) (d) (...) (x) O&M Cost To Achieve FERC Account Allocation to Trans 100.00% A&G 23,462 12.21% 2,865 23,462 2,865 Total \$ Depreciation & Amortization Expense Cost To Achieve Total Allocation to Trans FERC Account Total General Plant 12.21% 12.21% 1,047 94,246 11,509 Intangible Plant 10 11 102,824 Capital Cost To Achieve included in the General and Intangible Plant Intangible Gross Plant December Prior Year 176,499 1,939,277 2,115,776 1,939,277 2,115,776 January 176,499 13 14 15 16 17 18 19 February March 1,939,277 1,939,277 2,115,776 2,115,776 176,499 176,499 April May June July August September 20 21 22 23 October December 54,307 651,008 Accumulated Depreciation Intangible General December Prior Year January 95.223 1,212,139 26 27 1,116,916 98,083 February 100,942 1,179,747 1.280,688 28 29 30 31 32 33 34 35 36 37 38 103,801 April May June July August September October November 39 Average 30,619 358,166 388,785 Potomac Electric Power Company Attachment 10 - Merger Costs (b) (c) (d) (...) (x) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year General 81,275 Intangible 822,361 Total 903,637 January February 78,416 75,557 41 42 43 44 45 46 47 48 49 50 51 52 53 790,946 869,362 759,531 728,115 835,088 March 72,698 800,813 April May June July August September October November December 23,688 238,535 262,223 Depreciation (Monthly Change of Accumulated Depreciation from above) 31,415 31,415 31,415 31,415 34,275 2,859 January February March 2,859 2,859 34,275 34,275 55 56 57 58 59 60 61 62 April May June July August September 63 64 65 October November December Total 8,578 94,246 102,824 Capital Cost To Achieve included in Total Electric Plant in Service 2,115,776 December Prior Year 2,115,776 2,115,776 2,115,776 68 69 70 71 72 73 74 75 76 77 78 January February March April May June July August September

October November December Average

# Potomac Electric Power Company Attachment 11A - O&M Workpaper

(a) (b) (c) 321.83.b to 321.112.b

			Total	Non-Recoverable	Dire	ectly Assigned
1	Operation, Supervision & Engineering	560.0	\$ 8,720,227		\$	8,720,227
2	Load Dispatch-Reliability	561.1	-		\$	-
3	Load Dispatch-Monitor & Oper Tran Sys	561.2	354,308		\$	354,308
4	Load Dispatch-Trans Svc & Scheduling	561.3	-		\$	-
5	Scheduling, Sys Control & Dispatch Svc	561.4	43,408		\$	43,408
6	Reliability Planning & Standards Devel	561.5	-		\$	-
7	Transmission Service Studies	561.6	-		\$	-
8	Generation Interconnection Studies	561.7	146,394		\$	146,394
9	Reliability Planning & Standard Devel	561.8	11,162		\$	11,162
10	Station Expenses	562.0	-		\$	-
11	Overhead Line Expenses	563.0	-		\$	-
12	Underground Line Expenses	564.0			\$	-
13	Transmission of Electricity by Others	565.0	-		\$	-
14	Miscellaneous Transmission Expenses	566.0	5,188,157	-	\$	5,188,157
15	Rents	567.0	52,346		\$	52,346
16	Maintenance, Supervision & Engineering	568.0	-		\$	-
17	Maintenance of Structures	569.0	2,688,469		\$	2,688,469
18	Maintenance of Computer Hardware	569.1	-		\$	-
19	Maintenance of Computer Software	569.2	705		\$	705
20	Maintenance of Communication Equipment	569.3	-		\$	-
21	Maintenance of Misc Regional Transmission Plant	569.4	-		\$	-
22	Maintenance of Station Equipment	570.0	11,920,676		\$	11,920,676
23	Maintenance of Overhead Lines	571.0	3,905,155		\$	3,905,155
24	Maintenance of Underground Lines	572.0	798,136		\$	798,136
25	Maintenance of Misc Transmission Plant	573.0	1,028,052		\$	1,028,052
26	Transmission Expenses - Total (Sum of lines 1-25)		\$ 34,857,195	\$ -	\$	34,857,195

Transmission O&M Total 34,857,195

Total<sup>2</sup>

\$18,960,125

## Potomac Electric Power Company Attachment 11B - A&G Workpaper

(d) **(b)** (c) (e) (a) 323.181.b to 323.196.b Total S&W Allocation Net Plant Allocation Non-Recoverable Directly Assigned \$ Administrative and General Salaries 920.0 7,335,855 7,335,855 Office Supplies and Expenses 921.0 \$ 6,688,764 6,688,764 3 Administrative Expenses Transferred-Credit 922.0 \$ Outside Service Employed 923.0 \$ 121,497,962 117,573,910 3,924,052 Property Insurance 924.0 \$ 1,846,859 1,846,859 Injuries and Damages 925.0 \$ 1,536,584 1,536,584 **Employee Pensions and Benefits** \$ 926.0 14,463,648 14,463,648 \$ Franchise Requirements 927.0 **Regulatory Commission Expenses** 928.0 \$ 1,418,977 1,001,103 417,874 Duplicate Charges-Credit \$ 929.0 \$ General Advertising Expenses 930.1 1,670,452 1,670,452 \$ 12 Miscellaneous General Expenses 930.2 447,774 1,665,985 1,218,211 \$ 13 Rents 931.0 Maintenance of General Plant 935 226,088 226,088 14 \$ 158,351,174 \$ 1,846,859 \$ 7,043,381 15 Administrative & General - Total (Sum of lines 1-14) 149,043,060 417,874 16 Allocation Factor 12.21% 18.49% 0.00%100.00% Transmission A&G 1 18,200,712 417,874 17 341,539

18

<sup>&</sup>lt;sup>1</sup> Multiply total amounts on line 15, columns (b)-(e) by allocation factors on line 16.

<sup>&</sup>lt;sup>2</sup> Sum of line 17, columns (b), (c), (d), (e).

## Potomac Electric Power Company Attachment 12 - Depreciation Rates

Number	Plant Type	Applied Depreciation Rate
Electi	ric Transmission	
Land	d and Land Rights	1.55%
Stru	ctures and Improvements	1.36%
Stati	on Equipment	1.97%
Tow	ers and Fixtures	2.74%
Pole	s and Fixtures	3.21%
Ove	rhead Conductors and Devices	3.13%
Und	erground Conduit	1.53%
Und	erground Conductors and Devices	2.46%

1.14%

Roads and Trails

359

## **Electric General**

	Electric General	
390 - ALLOCABLE Other	Structures and Improvements	1.60%
390 - ALLOCABLE Major	Structures and Improvements	1.94%
390 - DC	Structures and Improvements	2.66%
390 - MD	Structures and Improvements	13.97%
390 - SMECO	Structures and Improvements	4.40%
391.1 - ALLOCABLE	Office Furniture and Equipment	6.67%
391.1 - DC	Office Furniture and Equipment	6.67%
391.1 - MD	Office Furniture and Equipment	6.66%
391.3 - ALLOCABLE	Office Furniture and Equipment	10.73%
391.3 - DC	Office Furniture and Equipment	10.00%
391.3 - MD	Office Furniture and Equipment	19.56%
393 - DC	Stores Equipment	4.00%
393 - MD	Stores Equipment	4.67%
394 - DC	Tools, Shop, Garage Equipment	4.00%
394 - MD	Tools, Shop, Garage Equipment	6.45%
395 - DC	Laboratory Equipment	6.67%
395 - MD	Laboratory Equipment	5.70%
396 - ALLOCABLE	Power Operated Equipment	2.24%
397 - ALLOCABLE	Communication Equipment	1.29%
397.1 - DC	Communication Equipment	6.63%
397 - MD	Communication Equipment	14.51%
397 - SMECO	Communication Equipment	4.40%
397.1 - ALLOCABLE	Communication Equipment	5.49%
397.2 - MD	Communication Equipment	6.59%
397.3 - DC	Communication Equipment	6.67%
397.3 - MD	Communication Equipment	6.59%
398 - DC	Miscellaneous Equipment	5.00%
398 - MD	Miscellaneous Equipment	6.65%

## Electric Intangible

302	Franchises and Consents	
303	Miscellaneous Intangible Plant	
303.1	2-year plant	50.00%
303.2	3-year plant	33.33%
303.3	4-year plant	25.00%
303.4	5-year plant	20.00%
303.5	7-year plant	14.29%
303.6	10-year plant	10.00%
303.7	12-year plant	8.33%
303.8	15-year plant	6.67%

#### Note 1:

Depreciation and amortization rates reflected in FERC Docket No. ER21-83 (transmission), Maryland Case No. 9385 (general and intangible), District of Columbia Formal Case Nos. 1150 and 1151 (general and intangible) and in the 2021 Annual Update (SMECO labeled subaccounts). Allocable subaccount depreciation and amortization rates are calculated and updated based on the approved Maryland and District of Columbia depreciation and amortization rates and weighted by jurisdictional plant balances.

#### Note 2:

Within five years of the effective date of the Settlement in Docket No. ER19-5 et al, and at least every five years thereafter, Pepco will file an FPA Section 205 rate proceeding, with a new depreciation study, to revise its transmission depreciation rates (unless the company has otherwise submitted an FPA Section 205 rate filing, with a new depreciation study, that addresses its depreciation rates in the prior five years).

Note 3: The rates on this schedule cannot be changed absent a section 205 or 206 filing.

Attachment 6G – PECO Formula Rate Update Filing



May 27, 2022

Ms. Kimberly D. Bose Secretary Federal Energy Regulatory Commission 888 First Street, N.E. Room 1A Washington, DC 20426 Via e-filing

**Re:** PECO Energy Company

**Docket No. ER17-1519** 

Informational Filing of 2022 Formula Rate Annual Update; Notice of Annual

Meeting

Dear Ms. Bose,

PECO Energy Company ("PECO") hereby submits electronically, for informational purposes, its Annual Update Information pursuant to the Formula Rate Implementation Protocols ("Protocols") of PECO contained in Attachment H-7C of the PJM Interconnection, L.L.C. Open Access Tariff ("Tariff"). Pursuant to the December 5, 2019 Order in the above-referenced docket and the Rules of Practice and Procedure of the Federal Energy Regulatory Commission ("Commission" or "FERC"), PECO submitted its compliance filing with the Commission on January 2, 2020, which was accepted on April 7, 2020. The Formula Rate implementation protocols provide that:

On or before May 31 of each year, PECO shall provide its Annual Update and True-Up Adjustments to PJM Interconnection, L.L.C. ("PJM"), cause such information to be posted on the PJM website and OASIS, and file such information with the Federal Energy Regulatory Commission ("FERC") as an informational filing. Within five (5) days of such posting, PECO shall cause notice of such posting to be provided via an email exploder list. Interested Parties can subscribe to the exploder list on the PJM website. For purposes of these Protocols, the term Interested Party includes, but is not limited to, customers under the PJM Tariff, state utility regulatory commissions, the Organization of PJM States, Inc., consumer advocacy agencies, and state attorneys general.<sup>1</sup>

The same information contained in this informational filing has been transmitted to PJM for posting on its website as required by the Protocols. Thus, all interested parties should have ample notice of and access to the Annual Update Information. The Protocols provide specific

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<sup>&</sup>lt;sup>1</sup> See PJM Tariff, Attachment H-7C, Sections II.B.-C.

procedures for notice, review, exchanges of information, and potential challenges to aspects of the Annual Update Information.

As required by the Protocols, notice of an Annual Meeting to be held on June 17, 2022 is also being provided on the PJM website. The Annual Meeting will permit PECO to explain and clarify the Annual Update and True-Up Adjustment and will provide interested parties an opportunity to seek information and clarifications about the Annual Update and True-up Adjustment.

PECO has prepared the 2022 Annual Update Information in a manner consistent with its Protocols, as set forth in Attachment H-7C of the PJM Tariff. Appendices 1A and 1B are the projected net revenue requirements for the Network Integration Transmission Service ("NITS") and MDTAC, respectively, that will be used by PJM to determine charges for service to the PECO zone during the June 1, 2022 through May 31, 2023 rate period. Appendices 2A and 2B are the True-Up Calculations that provide the formula worksheets that reflect 2021 actuals and support the True-Up Adjustments for NITS and MDTAC, respectively. Appendix 3 includes the additional workpapers that, in accordance with Protocols, must be submitted with the Annual Update.

Sections II.F and II.G of the Protocols identify certain information that is to be provided in the Annual Update and projected net revenue requirement. This information is provided herein.

# A. Changes to Formula References to the FERC Form No. 1

In accordance with Section II.F.6 of the Protocols, PECO has identified one change in the Formula References to the FERC Form No. 1.<sup>2</sup>

This change relates to the adjustment of lines associated with the calculation for Land Held for Future Use as a result of line adjustments to the FERC Form No. 1 page 214. Accordingly, the instruction for the calculation on Attachment 4- Rate Base, page 1 of 2, Column f of the Formula Rate has been updated from "214.26,d, 214.27,d, 214.28,d, 214.30,d, 214.33,d, 214.34,d, 214.36,d and 214.39,d for end of year, records for other months" to "214.10-15, 17-18.d for end of year, records for other months."

## B. Material Adjustments to the FERC Form No. 1

In accordance with Section II.F.7 of the Protocols, PECO confirms that the Annual Update Information contains no material adjustments to FERC Form No 1.<sup>3</sup>

<sup>&</sup>lt;sup>2</sup> PECO filed its FERC Form No. 1 on March 23, 2022, utilizing FERC's new XBRL filing process. As a result of the XBRL system, many of the Form No. 1 page references in Attachment H-7C have changed. For ease of review, PECO has included an updated list of page references in the XBRL update tab within Appendix 3 to this filing.

<sup>&</sup>lt;sup>3</sup> On pages 336-337 of the 2021 FERC Form No. 1, depreciation expense of \$21,213,564 was included within line 9, column (b), under the functional classification "Regional Transmission and Market Operation" in error. The amount should be included within line 10, column (b), under the functional classification "General Plant". Additionally, the

## C. Affiliate Cost Allocation

In accordance with Section II.F.8 of the Protocols, PECO is hereby providing information about affiliate cost allocation. Exelon Business Services Company ("EBSC") offers a range of services to PECO and other affiliated members of the Exelon family of companies. Under the terms of the General Services Agreement ("GSA") between PECO and the EBSC, which was approved in the PECO/Unicom merger proceeding with the Pennsylvania Public Utility Commission ("PA PUC") at Docket No. A-110550F0147, the services furnished by the EBSC to PECO are to be billed at the EBSC's cost. Direct charges are made for services where possible. Otherwise, costs are allocated to affiliates of EBSC on the basis of the allocation factors/methodologies identified in the attachment to the GSA, which were previously reviewed and approved by the U.S. Securities and Exchange Commission ("SEC"). Costs distributed to PECO are recorded to the appropriate common Administrative & General expense accounts on PECO's books. No changes to cost allocation methodologies were made from the prior year. Refer to page 429 of the FERC Form No. 1 for the magnitude of such costs that have been allocated or directly assigned to PECO and each affiliate by service category or function.

# D. Accounting Changes

In accordance with Sections II.F.9 and II.G.5 of the Protocols, PECO confirms that any accounting changes are discussed in applicable disclosure statements filed with the SEC or contained within PECO's FERC Form No. 1.

## E. Items Included on a Non-Historical Cost Basis

In accordance with Sections II.F.10 and II.G.6 of the Protocols, PECO has identified the following item included in the projected net revenue requirement that is on a non-historical cost basis:

(1) Other Post-Employment Benefits ("OPEB"). PECO has made no change to OPEB costs reflected in the formula.

<sup>&</sup>quot;Land Held for Future Use" balance has been reduced by \$1,095,750 as of December 31, 2020 and December 31, 2021 to exclude the asset retirement costs for the land.

# F. Reorganization or Merger Transaction

In accordance with Sections II.F.11 and II.G.7 of the Protocols, PECO confirms that there have been no reorganization or merger transactions during the year ended December 31, 2021.<sup>4</sup>

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

Very truly yours,

/s/ Jack R. Garfinkle Associate General Counsel

Enclosures

cc: All parties on Service Lists in Docket No. ER17-1519

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<sup>&</sup>lt;sup>4</sup> On February 25, 2021, Exelon Generation submitted an application with the Federal Energy Regulatory Commission seeking authorization for a "spin off" transaction after which, if approved, Exelon Corporation and its remaining subsidiaries (including PECO) would retain no interest or affiliation with Exelon Generation. See Exelon Generation Company, LLC and its Subsidiaries, Application for Authorization Under Section 203 of the Federal Power Act and Request for Expedited Consideration, Docket No. EC21-57-000 (filed February 25, 2021). Exelon received approval from FERC on August 24, 2021, and completed the spin off transaction on February 1, 2022. *See Exelon Generation Company, LLC and its Subsidiaries*, Notice of Consummation of Transaction, Docket No. EC21-57-000 (filed February 8, 2022).

Appendix 1A Populated Projected Net Revenue Requirement – NITS

# ATTACHMENT H-7A FORMULA RATE TEMPLATE

page 1 of 5

For the 12 months ended 12/31/2022

Rate Formula Template Utilizing FERC Form 1 Data PECO Energy Company

Attachment H-7

Formula Rate - Non-Levelized

Line No.		(2)	(3)		(4)	(5) Allocated Amount
1 2a	GROSS REVENUE REQUIREMENT	(page 3, line 48) Attachment 1, line 17, col 15a	Total		Allocator	223,460,666
2	REVENUE CREDITS	Attachment 5A, line 15	11,884,052	TP	100.00%	11,884,052
3	NET REVENUE REQUIREMENT	(line 1 minus lines 2 and 2a)				211,576,614
4 5 6	REGIONAL NET REVENUE REQUIREMENT Regional True-up Adjustment with Interest REGIONAL NET REVENUE REQUIREMENT with TRUE-UP	Attachment 1, line 18, col. 14 - Attachment 1, line 17a, col. 14 Attachment 1, line 18, col. 15 - Attachment 1, line 17a, col. 15 Attachment 1, line 18, col. 16 - Attachment 1, line 17a, col. 16				30,871,481 1,672,590 32,544,070
7 8 9	ZONAL NET REVENUE REQUIREMENT Zonal True-up Adjustment with Interest ZONAL NET REVENUE REQUIREMENT with TRUE-UP	Attachment 1, line 17a, col. 14 less line 2 Attachment 1, line 17a, col. 15 Line 7 + Line 8				180,705,134 14,293,294 194,998,428
10	Competitive Bid Concessions	Attachment 1, line 18, col. 13				-
11	Zonal Load	1 CP from PJM in MW				8,479
12	Network Integration Transmission Service rate for PECO Zone	(line 9/11)				\$22,998

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
PECO Energy Company

	(1)	(2)	(3)
Line		Source	Company Total
No.	RATE BASE:		
	GROSS PLANT IN SERVICE (Notes U and R) Production	20546 6 1 6 1 6 1 1	
1 2	Production Transmission	205.46.g for end of year, records for other months Attachment 4, Line 14, Col. (b)	1,866,599,451
3	Distribution	207.75.g for end of year, records for other months	8,049,073,311
4	General	Attachment 4, Line 14, Col. (c)	318,895,696
5	Intangible	Attachment 4D, Line 14, Col. (c) Attachment 4D, Line 19, Col. (s) and Line 21, Col. (s)	242,240,101
6	Common	Attachment 4, Line 14, Col. (d)	826,464,104
7	Costs To Achieve	(enter negative) Attach. 4E, Line 25, Col. (x)	(430,071)
8	TOTAL GROSS PLANT	(Sum of Lines 1 through 7)	11,302,842,591
9	ACCUMULATED DEPRECIATION (Notes U and R)		
10	Production	219.20-24.c for end of year, records for other months	-
11	Transmission	Attachment 8, Page 3, Line 10, Col. (E)	563,529,764
12	Distribution	219.26.c for end of year, records for other months	1,922,476,708
13	General	Attachment 8, Page 3, Line 11, Col. (E)	114,619,689
14	Intangible	Attachment 8, Page 3, Line 16, Col. (E) and Col. (G)	173,339,787
15	Common	Attachment 8, Page 3, Line 12, Col. (E)	364,438,555
16	Costs To Achieve	(enter negative) Attach. 4E, Line 39, Col. (x)	(64,515)
17	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 10 through 16)	3,138,339,988
18	NET PLANT IN SERVICE		
19	Production	(line 1 minus line 10)	
20	Transmission	(line 2 minus line 11)	1,303,069,687
21	Distribution	(line 3 minus line 12)	6,126,596,603
22 23	General	(line 4 minus line 13)	204,276,007
23	Intangible Common	(line 5 minus line 14) (line 6 minus line 15)	68,900,314 462,025,548
25	Costs To Achieve	(line 7 minus line 16)	(365,556)
26	TOTAL NET PLANT	(Sum of Lines 19 through 25)	8,164,502,603
26	TOTAL NET PLAINT	(Sum of Lines 19 through 25)	8,104,302,003
27	ADJUSTMENTS TO RATE BASE (Note R)		
28	Account No. 281 (enter negative)	Attachment 4, Line 28, Col. (d) (Notes B and X)	Zero
29	Account No. 282 (enter negative)	Attachment 4A, Line 28, Col. (e) (Notes B and X)	(219,350,868)
30	Account No. 283 (enter negative)	Attachment 4A, Line 28, Col. (f) (Notes B and X)	(10,858,701)
31	Account No. 190	Attachment 4A, Line 28, Col. (g) (Notes B and X)	9,517,134
31a	Unamortized EDIT Balance - Protected Property (enter negative)	Attachment 9 - EDIT, Line 22, Col. (n)	(76,917,524)
31b	Unamortized EDIT Balance - Non-Protected Property (enter negative)	Attachment 9 - EDIT, Line 23, Col. (n)	(8,481,415)
31c 32	Unamortized EDIT Balance - Non-Protected, Non-Property (enter negative)	Attachment 9 - EDIT, Line 26, Col. (n)	77,994
33	Account No. 255 (enter negative) Unfunded Reserves (enter negative)	Attachment 4, Line 28, Col. (h) (Notes B and X) Attachment 4, Line 31, Col. (h) (Note Y)	(6,749,121)
34	CWIP	Attachment 4, Line 31, Col. (n) (Note 1) Attachment 4, Line 14, Col. (e)	(6,749,121)
35	Pension Asset	Attachment 4, Line 24, Col. (e) Attachment 4, Line 28, Col. (i)	30.324.232
36	Unamortized Regulatory Asset	Attachment 4, Line 28, Col. (1) Attachment 4, Line 28, Col. (b) (Note T)	30,324,232
37	Unamortized Abandoned Plant	Attachment 4, Line 28, Col. (c) (Note S)	_
38	Outstanding Network Credits	From PJM	
39	Less Accum. Deprec. associated with Facilities with Outstanding Network Credits	From PJM	
40	TOTAL ADJUSTMENTS	(Sum of Lines 28 through 39)	(282,438,270)
41	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (f) (Note C)	14,273,873
42	WORKING CAPITAL	(Note D)	
43	CWC	1/8*(Page 3, Line 12 minus Page 3, Line 7)	28,245,712
44	Materials & Supplies	Attachment 4, Line 14, Col. (g)	13,119,048
45	Prepayments (Account 165)	Attachment 4, Line 14, Col. (h)	1,323,607
46	TOTAL WORKING CAPITAL	(Sum of Lines 43 through 45)	42,688,367
47	RATE BASE	(Sum of Lines 26, 40, 41 & 46)	7,939,026,573

#### Attachment 6G PECO

For the 12 months ended 12/31/2022

	(-)	Transmission
Alloca	tou	(Col 3 times Col 4)
Alloca	101	(Cor 3 times Cor 4)
NA		
	100.000/	1,866,599,451
TP NA	100.00% 0.00%	1,800,399,431
		21 720 721
W/S	9.95%	31,738,721
DA	0.050/	43,962,461
W/S	9.95%	82,255,465
W/S	9.95%	(42,804)
GP=	17.91%	2,024,513,294
NA		-
TP	100.00%	563,529,764
NA	0.00%	
W/S	9.95%	11,407,750
DA		25,020,287
W/S	9.95%	36,271,464
W/S	9.95%	(6,421)
		636,222,844
		-
		1,303,069,687
		-
		20,330,971
		18,942,174
		45,984,001
		(36,383)
NP=	17.00%	1,388,290,451
NA	zero	-
TP	100.00%	(219,350,868)
TP	100.00%	(10,858,701)
TP	100.00%	9,517,134
TP	100.00%	(76,917,524)
TP	100.00%	(8,481,415)
TP	100.00%	77,994
TP	100.00%	-
DA	100.00%	(6,749,121)
DA	100.00%	(0,1.2,12.7)
DA	100.00%	30,324,232
DA	100.00%	,,
DA	100.00%	_
DA	100.00%	-
DA	100.00%	_
D.1	100.0070	(282,438,270)
		(202,430,270)
TP	100.00%	14,273,873
11	100.0076	14,2/3,6/3
		0.465.466
TP	100.00%	9,465,466
		13,119,048
DA	100.00%	1,323,607
		23,908,121
		1144021122
		1,144,034,175

(4)

Rate Formula Template Utilizing FERC Form 1 Data PECO Energy Company Formula Rate - Non-Levelized

	(1)	(2)	(3)
Line			
No.	-0&M	Source	Company Total
1	Transmission	Attachment 5, Line 1, Col. (a)	209,296,936
2	Less Account 566 (Misc Trans Expense) (enter negative)	Attachment 5, Line 1, Col. (a)	(12,825,426)
3	Less Account 565 (enter negative)	Attachment 5, Line 1, Col. (c)	(12,023,120)
4	Less Accounts 561.4 and 561.8 (enter negative)	Attachment 5, Line 1, Col. (d)	(149,160,758)
5	A&G	Attachment 5B, Line 15, Col. (a) and Line 18, Col. (e)	173,122,774
6	Account 566		
7	Amortization of Regulatory Asset	(Note T) Attachment 5, Line 1, Col. (e)	
8	Miscellaneous Transmission Expense (less amortization of regulatory asset)	Attachment 5, Line 1, Col .(f)	12,825,426
9	Total Account 566	(Line 7 plus Line 8) Ties to 321.97.b	12,825,426
10	PBOP Adjustment	Attachment 7, line 3, Col. (d)	(208,016)
11	Less O&M Cost to Achieve Included in O&M Above (enter negative)	Attachment 4E, Line 11, Col. (x)	(7,085,244)
12	TOTAL O&M	(Sum of Lines 1 to 5, 9, 10 and 11)	225,965,692
13	DEPRECIATION EXPENSE (Note U)		
14	Transmission	Attachment 5, Line 1, Col. (g)	27.499.484
15	General	Attachment 5, Line 2, Col. (g)	21,207,818
16	Intangible - Transmission	Attachment 5, Line 1, Col. (i)	4,860,047
16a	Intangible - General	Attachment 5, Line 1, Col. (j)	4,000,844
16b	Intangible - Distribution	Attachment 5, Line 1, Col. (k)	9,279,240
17	Common - Electric	Attachment 5, Line 1, Col. (h)	41,409,815
18	Common Depreciation Expense Related to Costs To Achieve	(enter negative) Attachment 4E, Line 66, Col (x)	(133,458)
19	Amortization of Abandoned Plant	(Note S) Attachment 5, Line 2, Col. (b)	<u> </u>
20	TOTAL DEPRECIATION	(Sum of Lines 14 through 19)	108,123,791
21	TAXES OTHER THAN INCOME TAXES	(Note F)	
22	LABOR RELATED	(Note 1)	
23	Payroll	Attachment 5, Line 2, Col. (c)	12,363,358
24	Labor Related Taxes to be Excluded	Attachment 5, Line 2, Col. (d)	-
25	PLANT RELATED	radianen 3, Eme 2, Con (d)	
26	Property	Attachment 5, Line 2, Col. (e)	13.883.341
27	Excluded Taxes Per Attchment 5C Line 5	Attachment 5, Line 2, Col. (f)	140,527,788
28	Other	Attachment 5, Line 2, Col. (g)	7,292,933
29	Plant Related Taxes to be Excluded	Attachment 5, Line 2, Col. (h)	· · · · · · · · · · · · · · · · · · ·
30	TOTAL OTHER TAXES	(Sum of Lines 23 through 29)	174,067,420
31	INTEREST ON NETWORK CREDITS	From PJM	
32	INCOME TAXES	(Note G)	
33	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}	WCLTD = Page 4, Line 19	0.2889
34	CIT=(T/1-T)*(1-(WCLTD/R))=	R = Page 4, Line 15	0.3068
35	FIT & SIT & P	(Note G)	
36			
37	1 / (1 - T) = (T from line 33)		1.4063
38	Amortized Investment Tax Credit (enter negative)	Attachment 5, Line 2, Col. (i)	(2,446)
39	Excess Deferred Income Taxes (enter negative)	Attachment 5, Line 2, Col. (j)	(3,680,788)
40	Tax Effect of Permanent Differences	Attachment 5, Line 2, Col. (k) (Note W)	582,872
41	Income Tax Calculation	(Line 34 times Line 47)	177,930,929
42		(Line 37 times Line 38)	(3,439)
43	Excess Deferred Income Tax Adjustment	(Line 37 times Line 39)	(5,176,342)
44 45	Permanent Differences Tax Adjustment Total Income Taxes	(Line 37 times Line 40)	819,701 172,570,840
45	Total income Taxes	(Sum of Lines 41 through 44)	173,570,849
46	RETURN		
47	Rate Base times Return	(Page 2, Line 47 times Page 4, Line 18)	579,872,067
48a	Net Pension Asset ATRR Discount (enter negative)	Attachment 10, Line 9	(1.104.410)
48	REVENUE REQUIREMENT	(Sum of Lines 12, 20, 30, 31, 45, 47)	1,260,495,409
		•	

#### Attachment 6G PECO

For the 12 months ended 12/31/2022

page 3 of 5

	(4	4)	(5) Transmission
	Allocator		(Col 3 times Col 4)
TP TP		100.00% 100.00%	209,296,936 (12,825,426)
TP		100.00%	(12,823,420)
TP		100.00%	(149,160,758)
DA			16,313,423
DA		100.00%	-
TP		100.00%	12,825,426 12,825,426
W/S		9.95%	(20,703)
W/S		9.95%	(705,173) 75,723,725
			10,120,120
TP		100.00%	27,499,484
W/S		9.95%	2,110,750
TP		100.00%	4,860,047
W/S		9.95%	398,192
NA		zero	
W/S		9.95%	4,121,393
W/S DA		9.95% 100.00%	(13,283)
DA		100.00%	38,976,584
			36,770,364
W/S		9.95%	1,230,488
W/S		9.95%	1,230,100
GP		17.91%	2,486,720
NA NA		zero	2,100,720
GP		17.91%	1,306,277
GP		17.91%	-
			5,023,485
DA		100.00%	-
NA			25,640,305
TP		100.00%	(3,439)
TP		100.00%	(5,176,342)
TP		100.00%	819,701
			21,280,225
NA			83,561,058
			(4.404.440)
DA		100.00%	(1,104,410) 223,460,666
			223,400,000

For the 12 months ended 12/31/2022

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
PECO Energy Company

(1) (2) (3) (4) (5)

	(-)	(=)	(-)			(-)	(-)	
		SUPPORTING CALCULATIONS AND NOTES						
Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES							
1	Total Transmission plant	(Page 2, Line 2, Column 3)					1,866,599,451	
2	Less Transmission plant excluded from PJM rates	(Note H)					-	
3	Less Transmission plant included in OATT Ancillary Services	(Note I)					-	
4	Transmission plant included in PJM rates	(Line 1 minus Lines 2 & 3)					1,866,599,451	
5	Percentage of Transmission plant included in PJM Rates	(Line 4 divided by Line 1)				TP=	100.00%	6
6	WAGES & SALARY ALLOCATOR (W&S)							
	···	Form 1 Reference	S	TP		Allocation		
7	Electric Production	354.20.b	-		0.0%	-		
8	Electric Transmission	354.21.b	14,698,454		100.0%	14,698,454		
9	Electric Distribution	354.23.b	98,190,399		0.0%	-	W&S Allocator	
10	Electric Other	354.24,25,26.b	34,794,278		0.0%		(\$ / Allocation)	_
11	Total (W& S Allocator is 1 if lines 7-10 are zero)	(Sum of Lines 7 through 10)	147,683,131		_	14,698,454 =	9.95%	6 = WS
12	RETURN (R)	(Note V)					\$	
13						Cost		_
14			\$	%		(Notes K, Q, & R)	Weighted	
15	Long Term Debt	(Attachment 5, line 10 Notes Q & R)	4,295,957,071	46.71%		3.83%	1.79%	=WCLTD
16	Preferred Stock (112.3.c)	(Attachment 5, line 11 Notes Q & R)	-	0.00%		0.00%	0.00%	
17	Common Stock	(Attachment 5, line 12 Notes K, Q & R)	4,902,015,854	53.29%		10.35%	5.52%	_
18	Total	(Attachment 5, line 13)	9,197,972,924				7.30%	=R

page 5 of 5

Formula Rate - Non-Levelized
Rate Formula Template
Ulilizing FERC Form 1 Data
PECO Energy Company

For the 12 months ended 12/31/2022

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

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

The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income. Account 281 is not allocated.

#### C Reserve

- D Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 12, column 5 minus amortization of Regulatory Asset at page 3, line 7, column 5. For Prepayments, refer to Note K in Attachment 4.
- E Page 3, Line 5: Attachment 5B, Line 4 Exclude: (1) amortization of CAP Shopping and Seamless Moves; (2) amortization of DSP IV Admin Costs; (3) Miscellaneous Advertising; (4) SEPA Solar Power Study; (5) PSU Sponsorship; (6) EU IT Prepaid Meter Assess O&M; and (7) Customer Operations AMI/CI O&M. Include Communications, Public Advocacy and Corporate Relations and Government and Regulatory Affairs and Public Policy expenses listed in Account 923 found at Form 1 323.184.b.

Attachment 5B, Lines, 11, and 12 - Exclude EPRI Annual Membership Dues listed in Form 1 at 353.f, non-safety-related advertising included in Account 930.1 found at 323.191.b and Chamber of Commerce Dues and Civic Organization Expenses in Account 930.2 found at 323.192.b; include the costs related to Project Cancellation Fees and Remediation Expenditures (provided, that with regard to the Metal Bank Superfund, PECO must include as a credit any receipts received from the EPA and/or or transmission in Supersas directly related to transmission expenses in Expenses directly related to transmission expenses in Expenses directly related to transmission expenses in Expenses directly related to transmission expenses directly related to transmission expenses in Expense directly related to the EPA and/or attachment of the EPA and/or a

- F Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- The currently effective income tax rate, where FIT is the Federal income tax rate, stT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income tax rate in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the expense multiplied by (1/1-T).

 Inputs Required:
 FIT =
 21.00%

 SIT =
 9,99% (State Income Tax Rate or Composite SIT)

 p =
 0.00% (percent of federal income tax deductible for state purposes)

- H Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- Removes dollar amount of transmission plant to be included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- J Reserved
- ROE will be supported in the original filing and no change in ROE may be made absent a Section 205 or Section 205 or Section 205 or Section 206 filing with FERC. The equity component of the capital structure will be capped at 55.75% and shall not be subject to change during the ROE Moratorium Period established under the Settlement Agreement in Docket No. ER17-1519. Thereafter, the cap shall be subject to change pursuant to sections 205 and 206 of the Federal Power Act.
- L Reserv
- Reserved
  - All items related to Contributions in Aid of Construction (CIAC), including investment in CIAC and CIAC related ADIT, excess/(deficient) ADIT and amortization of excess/(deficient) ADIT shall be excluded from the formula rate.
- Transmission-related ADIT, Excess/(Deficient) ADIT, and the amortization of Book Premiums on Reacquired Debt, Pension Expense Provision, Loss on Reacquired Debt, FAS 112 and Electric Rate Case Expense Regulatory Asset Current.
  - ADIT, Excess/(Deficient) ADIT and the amortizaiton of Excess/(Deficient) ADIT related to Accrued Benefits, Deferred Compensation, Vacation pay Change in Provision and Accrued Vacation shall be excluded from the formula rate.
- All ADIT-190, ADIT-283, and ADIT-283 amounts reflected on Attachment 4C must be based on a timing difference between book expense recognition and expense recognition for tax purposes
- R Calculated using 13 month average balance, except ADIT.
- S Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until FERC explicitly approves recovery of the cost of abandoned plant pursuant to Section 205 of the FPA.
- Recovery of Regulatory Asset is permitted only as specifically authorized pursuant to Section 205 or 206 of the FPA by FERC. Recovery of any regulatory assets not specifically identified in the initial version of this formula rate template approved by FERC in Docket No. ER17-1519-000 will require specific authorization from FERC.
- U Excludes Asset Retirement Obligation balances
- V Company shall include only gains and losses on interest rate locks associated with debt issuances. Absent a Section 205 filing, Company shall not include in the Formula Rate, the gains, losses, or costs related to other hedges.
- W The Tax Effect of Permanent Differences captures the differences calculations and the income taxes due under the Federal and State calculations and the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H that are not the result of a timing difference. Items that can be included in formula for recovery are AFUDC Equity, Meals & Entertainment (50%), Memberships & Dues Not Deductible, Additional Compensation to Employee Stock, and Life Insurance Premiums. Items that can not be included in formula for recovery are Dividend Received Deductions, Equity in Earnings of Unconsol. Subs, and Other Perms (Rabbi Trust). Commission authorization is required in order to include any other permanent difference as an adjustment to the income tax allowance computation in the Formula Rate Template.
- Calculated on Attachment 4A.
- Unfunded Reserves are customer contributed capital such as when Injuries and Damages expense is accrued but not yet incurred. Also, pursuant to Special Instructions to Accounts 228.1 through 228.4,
- no amounts shall be credited to accounts 228.1 through 228.4 unless authorized by a regulatory authority or authorities to be collected in a utility's rates.
- Z Amortization of Regulatory Asset for Environmental Remediation of Manufactured Gas Plants shall be excluded from the formula rate.

Attachment 1
Page 1 of 2
Project Revenue Requirement Worksheet
FECO Energy Company

To be completed in conjunction with Attachment H-7.

Line No.	(1)	(2) Attachment H-7 Page, Line, Col.	(3) Transmission	(4) Allocator
1 2	Gross Transmission Plant - Total Net Transmission Plant - Total	Attach H-7, p 2, line 2 col 5 (Note A) Attach H-7, p 2, line 20 col 5 plus line 34 & 37 col 5 (Note B)	1,866,599,451 1,303,069,687	
3 4	O&M EXPENSE Total O&M Allocated to Transmission Annual Allocation Factor for O&M	Attach H-7, p 3, line 12 col 5 (line 3 divided by line 1 col 3)	75,723,725 0.04	0.04
5 6	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE Total G, I & C Depreciation Expense Annual Allocation Factor for G, I & C Depreciation Expense	Attach H-7, p 3, lines 15 to 18, col 5 (Note H) (line 5 divided by line 1 col 3)	11,477,100 0.01	0.01
7 8	TAXES OTHER THAN INCOME TAXES Total Other Taxes Annual Allocation Factor for Other Taxes	Attach H-7, p 3, line 30 col 5 (line 7 divided by line 1 col 3)	5,023,485 0.00	0.00
9 10	Less Revenue Credits Annual Allocation Factor Revenue Credits	Attach H-7, p 1, line 2 col 5 (line 9 divided by line 1 col 3)	11,884,052	-
11	Annual Allocation Factor for Expense	Sum of lines 4, 6, 8, and 10		0.05
12 13	INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes	Attach H-7, p 3, line 45 col 5 (line 12 divided by line 2 col 3)	21,280,225 0.02	0.02
14 15	RETURN Return on Rate Base Annual Allocation Factor for Return on Rate Base	Attach H-7, p 3, lines 47 and 48a col 5 (line 14 divided by line 2 col 3)	82,456,648 0.06	0.06
16	Annual Allocation Factor for Return	Sum of lines 13 and 15	0.08	0.08

Attachment 1 Project Revenue Requirement Worksheet PECO Energy Company

(10) (12) (12a) (13) (15) (15a) (16) Project Total Annua Additional RTO Project Project Net Plant or Annual Return Annual Revenue Incentive Return in Competitive Bid True-Up Annual Expense Annual Allocation Revenue Refund (Not Factor for Expen Charge Charge ization Expense Requirement Ceiling Rate Requirement Net Rev Rea Attachment 2, Line 28 Sum Col. 14, 15 & 100 \* Col. 11 \* Col (Sum Col. 10 & 12 15(a) Col. 3 \* Col. 4) (Note C) (Page 1 line 11) (Notes D & I) (Page 1 line 16) Col. 6 \* Col. 7) Notes E & I) (Sum Col. 5, 8 & 9) ım Col. 10 & 12 (Note J) Less Col. 13) Note F) (Note G) 1 644 000 072 \$81,226,195 1.112.445.555 192 589 186 14 293 294 88 561 360 22 801 63 192 589 18 34,380,762 17,190,381 4,605,741 Center Point 500 kV Substation Addition b0269 \$1,698,673 2.106.846 4 418 948 4.418.949 4 418 948 Center Point 230 kV Substation Addition Richmond-Waneeta 230 kV Line Re-conductor \$849,336 \$227,559 13,232,361 3,960,131 1,053,423 315,264 306,715 105,300 0.08 (327,122 1,882,353 b1591 648,123 648,123 Richmond-Waneeta 230 kV Line Re-conductor ь1398.8 1,535,247 0.05 \$75,853 1.320.044 0.08 105,088 35,100 216,041 216,041 216,041 228,217 Whitpain 500 kV Circuit Breaker Addition Elroy-Hosensack 500 kV Line Rating Increase 3,258,302 4,456,731 \$160,985 \$220,197 199,163 266,069 418,641 564,409 418,641 564,409 449,252 606,082 0.08 0.08 Camden-Richmond 230 kV Line Rating Increase b1590.1 and b1590.2 13,635,957 0.05 \$673,721 11.446,602 0.08 911.260 283,750 739,497 1.868,730 1.868.730 1.868,730 138.83 2.007.561 Chichester-Linwood 230 kV Line Upgrades Bryn Mawr-Plymouth 138 kV Line Rebuild Emilie 230-138 kV Transformer Addition **51900** 23 835 043 0.05 \$1 177 634 29 440 486 0.08 2 343 746 4 260 877 4 260 877 4 260 877 193.92 4 454 800 18,039,799 16,739,503 14,686,240 14,496,729 1,169,166 1,154,079 2,469,055 2,325,129 224,45 181,330 b0727 b2140 0.05 0.08 408,585 343,990 2,469,055 2,325,129 2,469,055 2,325,129 2,693,506 \$827,060 2,506,458 b1182 b1717 b1178 0.08 0.08 0.08 0.08 Chichester-Saville 138 kV Line Re-conductor 17 916 294 0.05 0.05 0.05 \$885 202 9 14.087.092 1 121 468 387 17 2 393 846 2 393 844 2 393 846 179.81 2 573 658 Waneeta 230-138 kV Transformer Addition Chichester 230-138 kV Transformer Addition 17,916,294 11,069,022 8,327,922 1,712,754 9,672,449 6,670,265 226,968 155,960 33,815 1,663,365 1,179,805 \$546,894 1.543.882 1.543.882 1,543,882 119,48 531,017 \$411,463 1,098,440 1,098,440 1,098,440 81,365 16,664 Bradford-Planebrook 230 kV Line Upgrades ь0790 0.03 \$84,623 1,446,282 115,138 233,57 233,57 233,577 250,240 North Wales-Hartman 230 kV Line Re-conductor North Wales-Whitpain 230 kV Line Re-conductor 2.229.232 \$110,141 1,671,490 1,848,269 0.08 290,542 290,542 325,317 290,542 325,317 312,135 349,633 \$125,837 Bradford-Planebrook 230 kV Line Upgrades 0.08 22,878 32,987 b0789 2,359,200 0.05 \$116,563 1,973,101 157,078 46,133 319,773 319,773 319,773 342,651 Planebrook 230 kV Capacitor Bank Addition Newlinville 230 kV Capacitor Bank Addition Chichester-Mickleton 230 kV Series Reactor Addition b0206 3.631.396 \$179.419 2 507 184 199.596 58,620 437.635 437.635 437.635 470.622 b0207 b0209 4,811,873 2,699,444 0.05 \$237,743 \$133,373 0.08 271,757 154,900 79,814 45,493 589,314 333,767 589,314 333,767 589,314 333,767 44,078 24,851 633,392 358,618 0.08 0.08 0.08 0.08 Chichester-Mickleton 230 kV Line Re-conductor Buckingham-Pleasant Valley 230 kV Line Re-conductor Elroy 500 kV Dynamic Reactive Device b0264 2,221,241 1,723,078 5,325,225 0.05 \$109.746 1,550,295 123,418 137,635 342,157 43,902 277,067 273,962 277,067 273,962 705,753 277,067 273,962 705,753 20,936 18,953 41,827 298 003 \$85,133 \$263,107 1,728,878 4,297,930 51,194 100,490 292,915 747,580 0.05 0.05 0.05 Heaton 230 kV Capacitor Bank Addition ь0208 4,315,230 \$213,205 3.061.293 243,708 528,490 528,490 528,490 32.812 561,301 Peach Bottom 500-230 kV Transformer Rating Increase Peach Bottom 500 kV Substation Upgrades \$644,187 \$49,155 12,872,498 986,514 1,024,775 78,536 300,971 1,969,933 150,757 1,969,933 150,757 (382,965 1,586,968 106,501 13.038.203 0.05 0.05 0.08 0.08 1.969.933

103 736 873

223 460 66

223 460 66

1 303 069 687

- Gross Transmission Plant is that identified on page 2 line 2 of Attachment H
- Inclusive of any CWIP or unamortized abandoned plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
- Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.
  Gross plant does not include Unmortized Abandoned Plant.
  Project NF Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation. Net Plant includes CWIP and Unamortized Abandoned Plant and excludes any regulatory asset, which are to be entered as separate line items.

1 866 599 451

- Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H, page 3, line 14. Project Depreciation Expense includes the amortization of Abandoned Plant Times Up Adjustment is calculated on the Attachment 3 Project Tuve-up Schedule for the Rate Year
  The Net Rev Req is the value to be used in the rate calculation under the applicable Schedule 12 under the PJM OATT for each project.

- The Net Rev Nee, as the value to be used in the relational number designated in the Control of t

- Requires approaches the recommendation in th
- over the remaining months of the Rate Year.

  Zonal on line 17a refers to all projects not qualifying for regional recovery

  Additional refund \$850,00 per year for 2018-2021 and \$0 for 2022 and beyond.

Page 2 of 2

32 544 070

Attachment 2 Incentive ROE PECO Energy Company Page 1 of 1

1,144,034,175

1	Rate Base	Attachment 11-7, Fage 2 line 47, Col.5							1,144,034,173
2	100 Basis Point Incentive Re	eturn						\$	
				_		Cost			
				\$	%		_	eighted	
3	Long Term Debt	(Attachment H-7, Notes Q and R)		4,295,957,071	46.7%	3.83%		1.8%	
4	Preferred Stock	(Attachment H-7, Notes Q and R)		-	0.0%	0.00%		0.0%	
			Cost = Attachment H-7, Page 4						
5	Common Stock	(Attachment H-7, Notes K, Q and R)	Line 17, Cost plus .01	4,902,015,854	53.3%	11.35%	<u></u>	6.0%	
	Total (sum lines 3-5)			9,197,972,924				7.8%	
7	100 Basis Point Incentive Re	eturn multiplied by Rate Base (line 1 * line 6)							89,658,133.88
8	INCOME TAXES								
9	T=1 - {[(1 - SIT) * (1 - F	$[T]$ / (1 - $SIT * FIT * p$ )} =		28.8921%					
10	CIT=(T/1-T) * (1-(WCL7	(TD/R) =		31.3609%					
11	WCLTD = Line 3								
12	and FIT, SIT & p are as	•							
13	1/(1 - T) = (from line 9)			1.4063					
14		Credit (266.8f) (enter negative)	Attachment H-7, Page 3, Line 38	(2,446)					
15	Excess Deferred Income Tax		Attachment H-7, Page 3, Line 39	(3,680,788)					
16	Tax Effect of Permanent Dif		Attachment H-7, Page 3, Line 40	582,872					
17	Income Tax Calculation = lin			28,117,629		NA		28,117,629	
18	ITC adjustment (line 13 * lin			(3,439)		TP 100.09		(3,439)	
19		Adjustment (line 13 * line 15)		(5,176,342)		TP 100.09		(5,176,342)	
20	Permanent Differences Tax			819,701		TP 100.09	<del></del>	819,701	
21	Total Income Taxes (sum lin	es 17 - 20)		23,757,549				23,757,549	23,757,549
22	Return and Income Taxes wi	ith 100 basis point increase in ROE	(Sum lines 7 & 21)						113,415,683
23	Return (Attach. H-7, page	3 line 47 col 5)							83,561,058
24	Income Tax (Attach. H-7,	page 3 line 45 col 5)							21,280,225
25	Return and Income Taxes wi	ithout 100 basis point increase in ROE	(Sum lines 23 & 24)						104,841,283
26	Incremental Return and Inco	me Taxes for 100 basis point increase in ROE	(Line 22 - line 25)						8,574,400
27	Rate Base (line 1)	-							1,144,034,175
28	Incremental Return and Inco	me Taxes for 100 basis point increase in ROE divided	by Rate Base	(Line 26 / line 27)					0.0075

#### Notes:

1 Rate Base

A Line 5 includes a 100 basis point increase in ROE that is used only to determine the increase in return and income taxes associated with a 100 basis point increase in ROE. Any actual ROE incentive must be approved by the Commission.

For example, if the Commission were to grant a 137 basis point ROE incentive, the increase in return and taxes for a 100 basis point increase in ROE would be multiplied by 1.37 on Attachment 1 column 12.

Attachment H-7, Page 2 line 47, Col.5

B The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H-7 that are not the result of a timing difference

Page 1 of 1

709.425

#### Project True-Up PECO Energy Company

			Revenue Rec	uirement Projected		Actual Revenue								
1	Rate Year being Trued-Up		For	Rate Year	Revenue Received <sup>3</sup>	Requirement (Note C)	Annual True-Up Calculation							
2						•								
	A	В	C	D	E	F	G	H	I	J				
				% of										
			Projected	Total	Revenue	Actual	Net		Interest					
		PJM Project												
		Number or	Net Revenue	Revenue	Received	Net Revenue	Under/(Over)	Prior Period	Income	Total True-Up				
	Project Name	Zonal	Requirement <sup>1</sup>	Requirement		Requirement <sup>2</sup>	Collection (F)-(E)	Adjustment 5	(Expense) <sup>4</sup>	(G) + (H) + (I)				
. 3	Zonal	Zonal	182,494,235	0.85	156,139,904	169,882,992	13,743,088	(84,900)	635,106	14,293,294				
3a	Center Point 500 kV Substation Addition	b0269	4,571,033	0.02	3,732,043	4,552,910	820,867	(2,223)	38,067	856,711				
3b	Center Point 230 kV Substation Addition	b0269.10	2,285,516	0.01	2,587,930	2,276,455	(311,475)	(1,112)	(14,535)	(327,122)				
3c	Richmond-Waneeta 230 kV Line Re-conductor	b1591	670,046	0.00	605,264	667,390	62,126	(327)	2,874	64,672				
3d	Richmond-Waneeta 230 kV Line Re-conductor	b1398.8	223,349	0.00	210,720	222,463	11,744	(109)	541	12,176				
3e	Whitpain 500 kV Circuit Breaker Addition	ь0269.6	433,094	0.00	401,915	431,377	29,461	(211)	1,360	30,611				
3f	Elroy-Hosensack 500 kV Line Rating Increase	ь0171.1	584,091	0.00	541,670	581,775	40,105	(284)	1,852	41,673				
3g	Camden-Richmond 230 kV Line Rating Increase	b1590.1 and b159	1,931,372	0.01	1,790,111	1,923,715	133,604	(942)	6,169	138,831				
3h	Chichester-Linwood 230 kV Line Upgrades	b1900	4,382,803	0.02	4,177,968	4,365,426	187,458	(2,151)	8,617	193,923				
3i	Bryn Mawr-Plymouth 138 kV Line Rebuild	ь0727	2,554,838	0.01	2,328,984	2,544,709	215,724	(1,247)	9,973	224,451				
3j	Emilie 230-138 kV Transformer Addition	b2140	2,401,560	0.01	2,217,594	2,392,038	174,444	(1,171)	8,057	181,330				
3k	Chichester-Saville 138 kV Line Re-conductor	b1182	2,478,135	0.01	2,295,279	2,468,310	173,031	(1,208)	7,990	179,812				
31	Waneeta 230-138 kV Transformer Addition	b1717	1,594,260	0.01	1,472,989	1,587,940	114,951	(777)	5,309	119,483				
3m	Chichester 230-138 kV Transformer Addition	b1178	1,135,670	0.01	1,052,865	1,131,167	78,302	(553)	3,615	81,365				
3n	Bradford-Planebrook 230 kV Line Upgrades	ь0790	241,318	0.00	224,320	240,361	16,041	(118)	740	16,664				
30	North Wales-Hartman 230 kV Line Re-conductor	ь0506	301,018	0.00	279,045	299,825	20,780	(147)	959	21,592				
3р	North Wales-Whitpain 230 kV Line Re-conductor	ь0505	337,195	0.00	312,459	335,859	23,400	(164)	1,080	24,316				
3q	Bradford-Planebrook 230 kV Line Upgrades	ь0789	330,416	0.00	307,084	329,106	22,022	(161)	1,017	22,878				
3r	Planebrook 230 kV Capacitor Bank Addition	ь0206	453,435	0.00	419,896	451,638	31,742	(220)	1,466	32,987				
3s	Newlinville 230 kV Capacitor Bank Addition	b0207	610,351	0.00	565,515	607,931	42,416	(296)	1,959	44,078				
3t	Chichester-Mickleton 230 kV Series Reactor Addition	b0209	345,602	0.00	320,317	344,232	23,915	(168)	1,104	24,851				
3u	Chichester-Mickleton 230 kV Line Re-conductor	B0264	287,336	0.00	266,051	286,197	20,146	(140)	930	20,936				
3v	Buckingham-Pleasant Valley 230 kV Line Re-conductor Elroy 500 kV Dynamic Reactive Device	b0357 b0287	282,868 729,604	0.00	263,497 686,388	281,747	18,250 40,324	(139)	842 1.859	18,953 41,827				
3w		b0287 b0208	547,355	0.00		726,711	31,620	(355)	1,859	32,812				
3x	Heaton 230 kV Capacitor Bank Addition Peach Bottom 500-230 kV Transformer Rating Increase	b2694		0.00	513,565	545,185		(266)						
3y 3z	Peach Bottom 500-230 kV Transformer Rating increase Peach Bottom 500 kV Substation Upgrades	b2766.2	2,030,904 155,414	0.01	2,387,815 197,012	2,022,852 154,798	(364,963) (42,214)	(986)	(17,017) (1,966)	(382,965)				
3Z	Peach Bottom 500 kV Substation Opgrades	D2 / 00.2	155,414	0.00	197,012	154,798	(42,214)	(76)	(1,966)	(44,256)				
4	Total Annual Revenue Requirements (Note A)	1	214,392,819	1.00	186,298,200	201,655,108	15,356,908		709,425	15,965,884				
			Monthly Interest Rate 0.00											

Interest Income (Expense)

- Notes:
  1) From Attachment 1, line 17, col. 14 for the projection for the Rate Year.
  2) From Attachment 1, line 17, col. 14, less col. 15(a) for each project and Attachment H-7, line 7 for zonal.
  3) "Revenue Received" on line 3 Zonal, Col. (E), is the total amount of revenue received for the True-Up Year under PJM OATT Attachments 7, 8 and H-7 and "Revenue Received" on letter-denominated line 3 entries, Col. (E), is the amount of revenue received for the True-Up Year for the project designated in Cols. A and B under PJM OATT Schedule 12 PECO Appendix and PECO Appendix A as reported on pages 328-330 of the Form No 1. The Revenue Received in Col. E excludes any True-Up revenues

- 5) Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

#### Prior Period Adjustments

	(a)	(b)	(c)	(d)
	Prior Period Adjustments	Amount	Interest	Total
	(Note B)	In Dollars	(Note B)	Col. (b) + Col. (c)
5		(100,450)	-	(100,450)

- A For each project or Attachment H, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (G), Col. (E) is subtracted from Col. (F) to calculate the True-Up Adjustment. The Prior Period Adjustment from Line 5 below is input in Col. (H). Column (I) is the applicable interest rate from Attachment 6. Column (I) adds the interest on the sum of Col.(G) and (H). Col. (J) is the sum of Col. (G), (H), and (I).
- B Prior Period Adjustment is the amount of an adjustment to correct an error in a prior period. Interest will be calculated for the prior period adjustment based on the FERC Refund interest rate specified in 18 CFR 35.19(a) for the period up to the date the projected rates went into effect. PECO will provide the supporting worksheet for the interest calculation when prior period adjustment is needed.
- The Actual Revenue Requirement in the True-up Adjustment calculation for years 2020 and later shall use the depreciation and amortization rates approved for use by the Commission when PECO performs the True-Up Adjustment.

hment 4 Page 1 of 2

Attachment 4 Rate Base Worksheet PECO Energy Company

Line		Gross I	CWIP	LHFFU	Working Capital		Accumulated Depreciation				
No	Month (a) Attachment H, Page 2, Line No:	Transmission (b) 2	General (c) 4	Common (d) (Note J) 5	CWIP in Rate Base (e) 27	Held for Future Use (f) 31	Materials & Supplies (g) 34	Prepayments (h) (Note K) 35	Transmission (i) (Note J)	General (j) (Note J) 11	Common (k) (Note J) 12
		207.58.g minus 207.57.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I)			(Note C)	214.26,d, 214.27,d, 214.28,d, 214.30,d, 214.33,d, 214.34,d, 214.36,d and 214.39,d for end of year, records for other months	227. 8. c + (227.16.c * Labor f Ratio) + TLF for end of year, records for other months (Note L)	111.57.c for end of year, records for other months	Projected monthly balances that are expected to be included in 219.25.c for end of year and records for other months (Note I)	219.28.c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months
1	December Prior Year	1,780,075,786	313,881,247	789,647,726		- 11,520,953			548,972,838		342,344,045
2	January	1,795,127,702	314,519,360	800,564,500		9,896,844					345,934,634
3	February	1,796,545,772	315,342,379	802,631,547		- 9,896,844					349,553,123
4	March	1,804,948,451	316,182,491	806,382,578		- 9,885,824					353,161,752
5	April	1,807,133,987	317,184,546	812,376,324		- 9,931,238					356,790,960
6	May	1,811,427,016	317,971,409	817,288,351		- 9,950,090					360,453,308
7	June	1,846,155,502	318,829,232	827,680,318		- 9,950,090					364,187,304
8	July	1,857,491,203	319,665,986	831,565,253		- 18,471,163					367,990,805
9	August	1,862,649,005	320,473,131	835,799,871		- 18,208,115					371,805,889
10	September	1,946,946,181	321,294,617	839,935,895		- 18,462,691			570,786,720		375,614,730
	October	1,953,346,100	321,936,137	846,257,594		- 18,455,457			573,435,070		379,421,519
12	November	1,965,119,801	322,776,123	851,602,242		- 20,395,998		1,717,426	576,096,449	122,400,911	383,242,055
13	December	2,038,826,357	325,587,393	882,301,145		- 20,535,038		1,167,494		123,884,259	387,199,403
14	Average of the 13 Monthly Balances	1,866,599,451	318,895,696	826,464,104		14,273,873	13,119,048	1,323,607	563,528,223	114,616,847	364,438,425

Adjustments to Rate Base

				Account No. 281	Account No. 282	Account No. 283	Account No. 190	Account No. 255	
			Unamortized Abandoned	Accumulated Deferred	Accumulated Deferred	Accumulated Deferred Income	Accumulated Deferred Income	Accumulated Deferred	
Line N	c Month	Unamortized Regulatory Asset	Plant	Income Taxes (Note D)	Income Taxes (Note D)	Taxes (Note D)	Taxes (Note D)	Investment Credit	Pension Asset
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Attachment H, Page 2, Line No:	28	29	22	23	24	25	26	27a
				A44	444	Attachment 4A, line 17 for the	A44		Transmission-Related
				projection and line 44 for the	the projection and line 38 for	projection and line 41 for the	projection and line 47 for the	Consistent with 266.8.b,	Pension Asset booked to
		Notes A & E	Notes B & F	true-up	the true-up	true-up	true-up	266.17.b, 267.8.h & 267.17.h	Account 186
15	December Prior Year							-	29,436,582
16	January							-	30,530,742
17	February								30,510,585
18	March								30,466,174
	April							_	30,435,800
20	May							-	30,407,316
21	June								30,376,989
22	July							_	30,369,974
23	August							-	30,339,732
24	September							-	30,293,644
25	October							-	30,398,801
26	November								30,368,438
27	December							-	30,280,237
28	Average of the 13 Monthly Balances		-	Zero	(219,350,868)	(10,858,701)	9,517,134	-	30,324,232
	/ APPROXITE AND A SECOND								

(except ADIT which is the amount shown on Attachment 4A)

Attachment 4
Rate Base Worksheet
PECO Energy Company

Unfunded Reserves (Notes G & H) (b) (c) (f) (g) Page 2 of 2 Enter 1 if the accrual account Enter 1 if NOT in a trust or is included in the formula rate, enter (0) if O if the accrual reserved account, enter zero (0) Enter the percentage paid for by if included in a trust or reserved account is NOT included in the the transmission formula Allocation (Plant or Labor Amount Allocated, col. c x col. d 29 List of all reserves Amount account formula rate Allocator) x col. e x col. f x col. g Environmental Liab - Superfund (1,267,371) (126,138) 30a 30b 100% 9.95% Accrued Severance Plans 1.00 1.00 100% 9.95% 30c 30d Workers Compensation - short term (1,102,666) 1.00 1.00 100% 9.95% (109,745) Workers Compensation - long term (8,574,176) 1.00 1.00 100% 9.95% (853, 362) 30e 30f Public claims - Short Term 1.00 1.00 100% 9.95% Public Claims - Long term (21,598,353) 1.00 1.00 100% 9.95% (2,149,619) 30g 30h Accrued Septa Railroad Rent - transmission 1.00 1.00 100% 100.00% (23,053,707) (2,294,466) 1.00 1.00 100% 9.95% 401K Match (2,000,485)1.00 1.00 100% 9.95% (199,102) 30j Long-term incentive Plans (1,071,549)1.00 1.00 100% 9.95% (106.648) Mgmt, Retiention Incentive Plan (268,682) 1.00 1.00 100% 9.95% (26,741) (331,944) (3,335,217) 1.00 1.00 100% 9.95% Stock Comp Severance - Long Term (48,434) 1.00 1.00 100% 9.95% (4,820) (4.641,329) (461,937) 30n Employer social security tax payable 1.00 1.00 100% 9.95%

31 Total (67,811,988) (67,49,121)

#### Notes:

- Recovery of regulatory asset is limited to any regulatory assets authorized by FERC.
- Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- C Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that monthly debts and credits do not contain entries for AFUDC for each CWIP project in rate base.
- D ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the beginning of the year and the end of the year balances. The projection will use lines 16, 19 and 36 of Attachment 4A to populate the average ADIT balance on line 28 above.
- E Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the weighted cost of capital will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
- F Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- G The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to account that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account. Each unfunded reserve will be included on lines 30 above. The allocator in Col. (g) will be the same allocator used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offsetting balance sheet account.
- H Calculate using 13 month average balance, except ADIT. SERP will not be included as an unfunded reserve in the formula rate.
- Projected balances are for the calendar year the revenue under this formula begins to be charged.
- J Excludes ARO amounts.
- K Total prepayments, including Fleet Activity, allocated to transmission as follows: (1) amounts solely related to transmission; (2) amounts solely related to distribution, gas or non-utility allocated (9% to transmission; (3) amounts related to electric general allocated using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)), How prevent to electric (Attachment T-PBOP, Note B, Electric Labor) or by common utility plant percent to electric (per FF1 page 356) as applicable depending upon the nature of the prepayment itse.
- L TLF shall be equal to 50 percent of the lesser of (a) the transmission portion of FERC Form 1, page 227, line 5, column c per FERC Form No. 1) and (b) \$9 million. The TLF recovery percentage and cap will be subject to modification only through Commission authorization under section 205 or section 206 of the Federal Power Act.

		Allocation	Prior Year End Total		Current Year End Total	Allocation Factor	Prior Year Allocated to T	Current Year Allocated to T
k1	Facilities	Allocation To Transmission	\$ 131		131	7.75%		\$ 10
k2	Prepaid Commission - Distribution	Other	\$ 4,982	2 S	4,507	0.00%	S -	S -
k3	Prepaid Commission - Transmission	100% Transmission	\$ 14.946	6 S	13,522	100.00%	\$ 14,946	\$ 13,522
k4	Fleet Activity	Allocation To Transmission	\$ 363,202	2 \$	392,773	7.84%	\$ 28,478	\$ 30,797
k5	Membership dues	Other	\$ 75,000	0 \$	(0)	0.00%	S -	\$ -
k6	IT License & Maintenance Agreements	Allocation To Transmission	\$ 96,123	3 \$	96,123	7.75%	\$ 7,453	\$ 7,453
k7	IT License & Maintenance Agreements	100% Transmission	s -	\$	24,619	100.00%	S -	\$ 24,619
k8	IT License & Maintenance Agreements	Other	\$ 683,862	2 \$	834,544	0.00%	\$ -	\$ -
k9	Postage	100% Transmission	\$ 651,994	4 \$	727,298	0.00%	\$ -	s -
k10	Prepaid Rent	Other	\$ 462,162	2 \$	926,323	100.00%	\$ 462,162	\$ 926,323
k11	Prepaid Rent	Other	\$ 210,390	0 \$	324,039	0.00%	\$ -	s -
k12	Prepaid gross receipts tax	Allocation To Transmission	\$ (165,458	8) \$	1,235,324	0.00%	\$ -	S -
k13	Prepaid property tax	Other	\$ 165,655	5 \$	68,460	7.75%	\$ 12,843	\$ 5,308
k14	PA Commission Fee	Allocation To Transmission	\$ 4,900,164	4 \$	5,219,782	0.00%	\$ -	s -
k15	Retention Incentive	Other	\$ 54,841	1 \$	23,571	7.84%	\$ 4,300	\$ 1,848
k16	Marketing	Allocation To Transmission	\$ 143,148	8 \$	0	0.00%	\$ -	S -
k17	Voluntary Employees Beneficiary Association I	100% Transmission	\$ 1,298,913	3 \$	1,850,331	7.84%	\$ 101,845	\$ 145,081
k18	Equipment Maintenance	Other	\$ 6,717		3,359	100.00%	\$ 6,717	\$ 3,359
k19	Equipment Maintenance	Other	\$ 63,255	5 \$	31,627	0.00%	\$ -	S -
k20	New Business	100% Transmission	\$ 8,224	4 \$	0	0.00%	\$ -	S -
k21	Land Acquisitions	Other	\$ 57,242	2 \$	9,174	100.00%	\$ 57,242	\$ 9,174
k22	Leases	Other	\$ 246,445	5 \$	221,037	0.00%	\$ -	s -
k23	Matching Energy Assistance Fund Agency Fees	Other	\$ 130,075	5 \$	130,075	0.00%	\$ -	s -
k24	Natural Gas Reliability Project	Other	s -	\$	1,257,800	0.00%	\$ -	S -
k25		Other	s -	\$	1,335,177	0.00%	\$ -	S -
k26	Energy Efficiency Phase IV Program Administr	Other	S -	\$	1,120,944	0.00%	S -	s -
Kxxx								
	Total Sum(lines K1 to Kxxx)		9,472,014	4	15,850,540		695,997	1,167,494

Allocation from Total To	Allocation from Electric to
Electric (Note K)	Transmission (Note K)
77.90%	9.95%
0.00%	0.00%
100.00%	100.00%
78.78%	9.95%
0.00%	0.00%
77.90%	9.95%
100.00%	100.00%
0.00%	0.00%
0.00%	0.00%
100.00%	100.00%
0.00%	0.00%
0.00%	0.00%
77.90%	9.95%
0.00%	0.00%
78.78%	9.95%
0.00%	0.00%
78.78%	9.95%
100.00%	100.00%
0.00%	0.00%
0.00%	0.00%
100.00%	100.00%
0.00%	0.00%
0.00%	0.00%
0.00%	0.00%
0.00%	0.00%
0.00%	0.00%

# Attachment 4A PECO Energy Company ADIT Worksheet for Projection

For Projection Page 1 of 2

Projection for the 12 months ended 12/31/2022

#### ADIT for the Projection

	(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Weighting for Projection	(e) Beginning Balance/ Monthly Increment	(f) 100% Transmission	(g) 100% Allocator (f) x Allocator 100%	(h) (Note A) Plant Related	(i) GP Allocator (h) x Allocator 0.1791 From Attach H	(j) Labor Related	From Attach H	(l) Total ADIT (d) x [(g)+(i)+(k)]
		ADIT- 282							Page 2, Line 18		Page 4, Line 16	
1	Balance	December	2021	100.00%	-	(212,180,461)	(212,180,461)	-	-	(32,167,980)	(3,201,581)	(215,382,042)
2	Increment	January	2022	91.78%	-	(133,990)	(133,990)	-	-	(7,819)	(778)	(123,691)
3	Increment	February	2022	84.11%	-	(133,990)	(133,990)	-	-	(7,819)	(778)	(113,353)
4	Increment	March	2022	75.62%	-	(133,990)	(133,990)	-	-	(7,819)	(778)	(101,907)
5	Increment	April	2022	67.40%	-	(133,990)	(133,990)	-	-	(7,819)	(778)	(90,830)
6	Increment	May	2022	58.90%	-	(133,990)	(133,990)	-	-	(7,819)	(778)	(79,384)
7	Increment	June	2022	50.68%	-	(133,990)	(133,990)	-	-	(7,819)	(778)	(68,307)
8	Increment	July	2022	42.19%	-	(133,990)	(133,990)	-	-	(7,819)	(778)	(56,861)
9	Increment	August	2022	33.70%	-	(133,990)	(133,990)	-	-	(7,819)	(778)	(45,415)
10	Increment	September	2022	25.48%	-	(133,990)	(133,990)	-	-	(7,819)	(778)	(34,338)
11	Increment	October	2022	16.99%	-	(133,990)	(133,990)	-	-	(7,819)	(778)	(22,892)
12	Increment	November	2022	8.77%	-	(133,990)	(133,990)	-	_	(7,819)	(778)	(11,815)
13	Increment	December	2022	0.27%		(133,990)	(133,990)	_	_	(7,819)	(778)	(369)
14	Sum Ties to I	December	2022	Balance	-	(213,788,340)	(213,788,340)	-	-	(32,261,806)	(3,210,920)	(216,131,205)
15	Increment	Not Subject to Proration	2022			(3,219,663)	(3,219,663)	-	-	-	-	(3,219,663)
16	Total	,				(217,008,003)	(217,008,003)	-	-	(32,261,806)	(3,210,920)	(219,350,868)
		ADIT-283										
17	Balance	December	2021		-	-	-	(5,358,814)	(959,846)	(98,523,873)	(9,805,782)	(10,765,628)
18	Balance	December	2022		-	-	-	(5,358,814)	(959,846)	(100,394,165)	(9,991,927)	(10,951,773)
19		Average			-	-	-	(5,358,814)	(959,846)	(99,459,019)	(9,898,854)	(10,858,701)
		ADIT-281										
20	Balance	ADIT-201 December	2021		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
21	Balance	December	2021		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
22	Datanec	Average	2022		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
22		Tiverage			Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
		ADIT-190										
23	Balance	December	2021	100.00%	-	-	-	14,517,641	2,600,333	83,480,860	8,308,597	10,908,930
24	Increment	January	2022	91.78%	-	-	-	-	_	-	-	-
25	Increment	February	2022	84.11%		_	_	_	_	_	_	_
26	Increment	March	2022	75.62%	-	-	-	-	_	-	-	-
27	Increment	April	2022	67.40%	-	_	_	_	_	_	_	_
28	Increment	May	2022	58.90%	_	_	_	_	_	_	_	_
29	Increment	June	2022	50.68%	_	_	_	_	_	_	_	_
30	Increment	July	2022	42.19%	_	_	_	_	_	_	_	_
31	Increment	August	2022	33,70%		_		_	_		_	_
32	Increment	September	2022	25.48%		_		_	_		_	_
33	Increment	October	2022	16.99%								
34	Increment	November	2022	8.77%								
35	Increment	December	2022	0.27%	-		-	10,199,345	1,826,860	63,284,134	6,298,478	8,125,338
36	Sum Ties to I			Balance	-		-	10,177,343	1,020,800	05,204,134	0,278,478	9,517,134
30		ere are no items subject to pro			5							2,217,134
	,		,	6	-							

37 Total ADIT (220,692,435)

For True-Up Page 2 of 2

# PECO Energy Company ADIT Worksheet for True-Up

ADIT for True-Up

True-Up for the 12 months ended 12/31/2021

	(a) Balance	(b) Month	(c) Year	(d) Weighting for Projection	(e) Balance from ADIT BOY and ADIT EOY workpapers	(f) 100% Transmissio	(g) 100% Al on (f) x Allo 100°	locator ocator	(h) (Note A) Plant Related	(i) GP Allocator (h) x Allocator 0.1791 From Attach H Page 2, Line 18	(j) Labor Related	(k) S/W Allocator (j) x Allocator 0.0995 From Attach H Page 4, Line 16	(I) Total ADIT (d) x [(g)+(i)+(k)]
38	Balance	December	2020		(754,356,8	25) (204,512,7	(56)		_	-	(32,036,440)		
39	Balance	December	2021		(785,416,	83) (212,180,4	61)		-	-	(32,167,980)		
40		Average			(769,886,	04) (208,346,6	(208,3	46,608)	-	-	(32,102,210)	(3,195,036)	(211,541,644)
41 42 43	Balance Balance	ADIT-283 December December Average	2020 2021		(132,193,3 (134,328,3 (133,261,2	47)		-	(6,136,756) (5,358,814) (5,747,785)	(1,099,188) (959,846) (1,029,517)	(97,024,112) (98,523,873) (97,773,993)	(9,656,516) (9,805,782) (9,731,149)	
		ADIT-281											
44	Balance	December	2020		Zero	Zero	Zero			Zero	Zero	Zero	Zero
45	Balance	December	2021		Zero	Zero	Zero			Zero	Zero	Zero	Zero
46		Average			Zero	Zero	Zero		Zero	Zero	Zero	Zero	Zero
47	Balance	ADIT-190 December	2020		171,590,			-	20,138,019	3,607,030	95,696,411	9,524,373	13,131,403
48 49	Balance	December	2021		161,654,6 166,622,4			-	14,517,641 17,327,830	2,600,333 3,103,681	83,480,860 89,588,635	8,308,597 8,916,485	10,908,930 12,020,166
49		Average			100,022,	11		-	17,327,830	3,103,081	07,388,033	8,910,483	12,020,100

Note:

Plant Related ADIT reflects the total Electric plant related ADIT from Attachment 4B and 4C, which is allocated to transmission in Column (i) with GP allocation factor.

# Attachment 4B PECO Energy Company

F Labor

E Plant

ADIT BOY Worksheet

ADIT BOY Worksheet Page 1 of 3

a b	ADIT- 282 ADIT-283	(754,356,825) (132,193,874)		(204,512,756)	(6,136,756)		(From line 17 for the column) (From line 29 for the column)
c	ADIT-190	171,590,154			20,138,019		(From line 5 for the column)
d	Subtotal	(714,960,545)		(204,512,756)	14,001,263	(33,364,142)	(Sum a - c)
	In filling out this attachment, a full and complete description of each	h item and justification for th	e allocation to Columns C	C-F and each separate ADIT iten	n will be listed. Dissimil	lar items	
Line	with amounts exceeding \$100,000 will be listed separately.  A  ADIT-190 (Attachment H-7 Notes P and O)	B Total	c	D	E	F	G
Line	ADI1-190 (Attachment H-/ Notes P and Q)	Total	Gas, Prod Retail Or Other	Only Transmission	Plant	Labor	
			Related	Related	Related	Related	Justification
							Related to employer costs of benefits, such as health insurance, 401 (k), etc. The amounts are recorded to the liability and cleared
							through payments during each bi-weekly payroll. Any balance in the account at the end of the month would relate to the month-end
	ACCRUED BENEFITS	986,158	986,158				accrual that is recorded at the end of the month and reversed on the first calendar day of the next month. As such, there is a book to tax timing difference.
la	Employee Nonqualified Stock Plan	1,099,978	980,138	-	-	1,099,978	Book expense recorded when stock is granted, tax expense when stock is issued at market price - employees in all functions.
						-,0,	Retail bad debt. For book, expense taken as it's identified; tax deduction not taken until fully written-off and all collection efforts
1b	Allowance for Doubtful Accounts (Bad Deb)	30,840,407 600,142	30,840,407 600,142	-	-	-	abandoned. Relates to retail operations.
lc ld	Pennsylvania Charitable Contribution Carry-Forward, net of Fede Customer Advances for Construction	861,370	861,370			-	Excluded because the underlying account(s) are not included in model  Excluded because the underlying account(s) are not included in model
	Customer Havances for Construction	001,570	001,570				Book records estimated accrued compensation; tax deducts only upon the retirement or other separation from service by the employees.
1e	Deferred Compensation	1,442,139	1,442,139	-	-	-	Relates to all functions.
1f	Deferred Revenue	448,761	448,761	-	-	10.627	Excluded because the underlying account(s) are not included in model
lg	Other Employee Provided Benefits	18,627	-	-	-	18,627	Employer provided benefits to former employees but before retirement.  Accrual of future removal/retirements. Book recognized the expense estimate accrual, tax recognizes when paid. Related to all functions.
1h	Asset Retirement Costs	5,765,922	5,765,922		-		ARO must be approved by FERC in order to include amounts.
1i	Other Accrued Expenses	223,848	223,848	-	-		Accrued expenses recorded for book purposes not currently deductible for income tax purposes.
	A IF I B	13,427,614				13,427,614	Book records an accrual in filing year on estimated payouts; tax reverses the accrual and deducts the actual paid out. Relates to all functions.
lj lk	Accrued Employee Bonus Obsolete Materials	605,617	605,617			13,427,614	Excluded because the underlying account(s) are not included in model
***	Obstice Materials	003,017	005,017				Attributable to rent received under long term lease agreement. Books will recognize rental income ratably over the term of the lease; Tax
11	Other Unearned Revenue - Deferred Rents	254,230	-	-	254,230	-	will recognize the rental income when the cash is received.
1m	Accrued Payroll Taxes	3,157,206	3,157,206	-	-	-	Book records a payroll tax accrual; tax reverses the accrual and deducts the actual amount paid out. Relates to all functions.
1n	Pennsylvania Net Operating Loss, net of Federal.	19,883,789	_	_	19,883,789		PECO is in a net operating loss situation, therefore, losses are carried forward until such losses can be applied to taxable income.
					23,000,703		Book accrues anticipated post retirement costs based on actuarial analysis. Tax deducts retirement benefits only when the amounts are
10	Post Retirement Benefits	70,973,363	-	-	-	70,973,363	paid or contributed to a fund.
1p	Accrued Sales and Use Taxes	1,193,842	1,193,842				Related to reserves associated with pending sales and use tax audits. This is an accrual for possible liability payments upon resoution of ongoing audit examinations. Since we have accrued, but not yet paid, we have to book the tax reserve.
lq	Unbilled Revenue	1,169,951	1,169,951	-	-	-	Retail related
1r	Accrued Severance	203,242	-		-	203,242	Book records an accrual; tax takes the deduction when actually paid. Relates to all functions.
		938,510	938,510				
ls lt	Accrued Employee Vacation Accrued Vegetation Management	7,521,851	7,521,851			-	Capitalized portion of vacation pay earned and expensed for books, tax takes the deduction when paid out. Related to all functions.  Excluded because the underlying account(s) are not included in model
	rectued regenation management		7,524,054				These accounts are reserves for public claims, workers compensation and other third party incidents. For tax purposes these are not
1u	Accrued Workers Compensation	9,973,587	-	-	-	9,973,587	deductible until paid. Related to all functions.
lv lw		-	-	-	-	-	
1x		-	-	-	-	-	
1y							
1z							
1aa 1ab							
lac		-					
lad		-					
lae laf		-					
lag		-					
lah							
lai		-					
1aj 1ak		-					
lal							
1am		-					
1an		-					
2	Subtotal - p234.8.b	171,590,154	55,755,724		20,138,019	95,696,411	
3	Less FASB 109 Above if not separately removed		-	-			
4	Less FASB 106 Above if not separately removed						
5	Total	171,590,154	55,755,724	-	20,138,019	95,696,411	
6	Instructions for Account 190:						
8	ADIT items related only to Non-Electric Operations (e.g., Gas, Wall)     ADIT items related only to Transmission are directly assigned to 0		e directly assigned to Colu	ımn C			
9	3. ADIT items related to Plant other than general plant, intangible p	lant or common plant and not					
10	4. ADIT items related to labor, general plant, intangible plant, or co						
11 12	5. Deferred income taxes arise when items are included in taxable inc the associated ADIT amount shall be excluded	ome in different periods than	they are included in rates,	theretore if the item giving rise	to the ADIT is not includ	ed in the formula,	
	De Cacinaca						

C Gas, Prod, Retail

Or Other Related

PECO Energy Company

ADIT BOY Worksheet

ADIT BOY Worksheet Page 2 of 3

	A	В	c	D	E	F	G
	ADIT- 282 (Attachment H-7 Notes N and Q)	Total	Gas, Prod Retail Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
13a	Property Related ADIT, Excl. ARO	-	-	-	-	-	
13b	Common	(28,920,413)	-	_		(28,920,413)	Included because plant in service is included in rate base.
13c	Distribution	(487,974,579)	(487,974,579)	-			Related to Distribution property.
13d	Electric General	(3,116,028)	-	-	-	(3,116,028)	Included because plant in service is included in rate base.
13e	Transmission	(234,345,806)	(29,833,050)	(204,512,756)	-		Included because plant in service is included in rate base.
13f	Other Flow-Through Items	(781,321,202)	(726,886,915)	(43,253,223)	(11,181,064)		Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base.
13g		-	-	-	-	-	
13h		-	-	-	-	-	
		-	-	-		-	
14	Subtotal - p275.2.b	(1,535,678,027)	(1,244,694,544)	(247,765,979)	(11,181,064)	(32,036,440)	
15	Less FASB 109 Above if not separately removed	(781,321,202)	(726,886,915)	(43,253,223)	(11,181,064)		
16	Less FASB 106 Above if not separately removed						
17	Total (Line 14 - Line 15 - Line 16)	(754,356,825)	(517,807,629)	(204,512,756)	-	(32,036,440)	

18 19 20 21 22 23 24

Instructions for Account 282:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

2. ADIT items related only to Transmission are directly assigned to Column D

3. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E

4. ADIT items related to blant, general plant, intangible plant or common plant and not in Columns C & D are included in Column F

5. 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 accordance ADIT aromate which is excellented.

the associated ADIT amount shall be excluded

PECO Energy Company

ADIT BOY Worksheet

ADIT BOY Worksheet Page 3 of 3

A B C D E F ADIT-283 (Attachment H-7 Notes O, P and Q) Total Gas, Prod Only Retail Or Other Transmission Plant Lab	or
Retail Or Other Transmission Plant Lab.	
	Justification (
Related Related Related Related	
25 AEC Receivable (1,474,421) (1,474,421)	- Retail related
25a Regulatory Asset (Covid) (10,955,218) (10,955,218)	- Retail related
25b Regulatory Asset (DSP) (343,735)	- Retail related
25c Regulatory Asset (Electric Rate Case Costs) (146,618) (146,618)	- Retail related
25d Regulatory Asset (Energy Efficiency) (60,561) (60,561)	- Retail related
25e Regulatory Asset (AMR) (192,498) (192,498)	- Retail related
25f Regulatory Asset (Smart Meters) (4,938,073) (4,938,073)	- Retail related
25g Regulatory Asset (CAP Forgiveness) (1,015,422) (1,015,422)	- Retail related
25h Regulatory Asset (ARO) (3,171,417) (3,171,417)	- Retail related
25i Regulatory Asset (Rate Change) (6,177,151) (6,177,151)	- Retail related
25j Regulatory Asset (Other) (557,890) (557,890)	- Excluded because the underlying account(s) are not included in model
25k Loss on Reacquired Debt (303,070) (303,070)	<ul> <li>Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurred.</li> </ul>
251 Accrued Holiday Pay (472,916)	(472,916) The book expense on Jan 1 of calendar year; accelerated tax expense taken in previous calendar year. Related to all functions.
	Property taxes. Book records on an accrual method based on the prior year; tax reverses the book accrual and deducts the actual payments
25m PURTA (67,403) (67,403)	- made. Relates to all functions.
	Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits only
	96,551,197) when the amounts are paid. Related to all functions.
250 Accrued State Income Tax Receivable (3,651,206) (3,651,206)	- Accrued State Tax Receivable
	Included because the related underlying asset is included in rate base. Related to accelerated deductibility of these amounts for tax
25p Cloud Computing (2,115,077) (2,115,077)	- purposes.
	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from
25q FAS 109 Regulatory Asset (150,669,279) (150,669,279)	- rate base.
25r	
25s	
25t	
25u	
25v	
25w	
25x	
25y	
25z	
25aa	
25ab	
25ac	
25ad	
25ae	
25af	
	07,024,112)
27 Less FASB 109 Above if not separately removed (150,669,279) - (150,669,279)	
28 Less FASB 106 Above if not separately removed	
29 Total (132,193,874) (29,033,005) - (6,136,756) (9	07,024,112)

#### Instructions for Account 283:

- Instructions for Account 283:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

  2. ADIT items related only to Transmission are directly assigned to Column D

  3. ADIT items related to Plan to ther than general plant, intangible plant or common plant and not in Columns C & D are included in Column E

  4. ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F

  5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

ADIT EOY Worksheet Page 1 of 3

Attachment 4C PECO Energy Company

ADIT EOY Worksheet

			Gas, Prod	Only		
			Retail Or Other	Transmission	Plant	Labor
		Total	Related	Related	Related	Related
a	ADIT- 282	(785,416,583)		(212,180,461)	-	(32,167,980) (From line 17 for the column)
b	ADIT-283	(134,328,547)		-	(5,358,814)	(98,523,873) (From line 29 for the column)
c	ADIT-190	161,654,667		-	14,517,641	83,480,860 (From line 5 for the column)
d	Subtotal	(758,090,463)		(212,180,461)	9,158,827	(47,210,993) (Sum a - c)

Line 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.

with amounts exceeding \$100,000 will be listed separately.  A		В	c	D	E	F	G
	ADIT-190 (Attachment H-7 Notes P and Q)	Total	Gas, Prod	Only			
1			Retail Or Other	Transmission	Plant	Labor	
la			Related	Related	Related	Related	Justification
1b							Related to employer costs of benefits, such as health insurance, 401 (k), etc. The amounts are recorded to the liability and cleared through payments during
							reacted to employe tooks of occurring such as fream instrumed, 901 (c), etc. The anionists are recorded to the instrumy and related unlong payments unling each bi-weekly payroll. Any balance in the account at the end of the month would relate to the month-end accrual that is recorded at the end of the month and
lc	Accrued Benefits	824,506	824,506				each of-weekly payon. Any banance in the eart of the lend of the month what is recorded at the end of the month and reversed on the first calendar day of the next month. As such, there is a book to tax timing difference.
ld	Employee Nonqualified Stock Plan	1,538,511	024,300	-			reversed on the instructional and of the next month. As such, there is a dook to take the mining unretened.  Book expense recorded when stock is granted, tax expense when stock is issued at market price - employees in all functions.
Iu	Employee Ponquanted Stock Fair	1,550,511					Book expense croated with stock is granted, tax expenses when stock is issued an immediate pixet expense croated and an introducion. Relates to retail
le	Allowance for Doubtful Accounts (Bad Debt)	27,726,030	27,726,030	_	-		operations.
1f	Pennsylvania Charitable Contribution Carry-Forward, net of Federal	106,894	106,894	-	-		Excluded because the underlying account(s) are not included in model
lg	Customer Advances for Construction	502,803	502,803	-	-	-	Excluded because the underlying account(s) are not included in model
1h	Deferred Compensation	2,025,843	2,025,843	-	-		Book records estimated accrued compensation; tax deducts only upon the retirement or other separation from service by the employees. Relates to all functions.
1 i	Deferred Revenue	276,622	276,622	-	-		Excluded because the underlying account(s) are not included in model
1j	Other Employee Provided Benefits	10,235,693	10,235,693	-	-		Employer provided benefits to former employees but before retirement.
							Accrual of future removal/retirements. Book recognized the expense estimate accrual, tax recognizes when paid. Related to all functions. ARO must be
lk	Asset Retirement Costs	6,633,234	6,633,234	-	-		approved by FERC in order to include amounts.
11	Other Accrued Expenses	666,108	666,108	-	-		Accrued expenses recorded for book purposes not currently deductible for income tax purposes.
lm	Accrued Employee Bonus Obsolete Materials	12,248,950 609,523	609,523	-	-		Book records an accrual in filing year on estimated payouts; tax reverses the accrual and deducts the actual paid out. Relates to all functions.  Excluded because the underlying account(s) are not included in model
ln	Obsolete Materials	009,323	009,323	-			Excluded because the underlying accounts) are not included in model.  Attributable to rent received under long term lease agreement. Books will recognize rental income ratably over the term of the lease; Tax will recognize the
lo	Other Unearned Revenue - Deferred Rents	259,456	259,456				Authoritanie to teni received under tong teni mease agreement. Books will recognize rental income when the cash is received.
lp	Accrued Payroll Taxes	1,579,543	1,579,543		-		Roda income with the cash received.  Book records a payroll tax accrual; tax reverses the accrual and deducts the actual amount paid out. Relates to all functions.
lq	Pennsylvania Net Operating Loss, net of Federal.	14,517,641	1,577,515		14.517.641		PECO is in a net operating loss situation, therefore, losses are carried forward until such losses can be applied to taxable income.
14	1 chinsylvania 1 (ct operating 2000, fee of 1 ederal.	11,517,011			11,317,011		Book accrues anticipated post retirement costs based on actuarial analysis. Tax deducts retirement benefits only when the amounts are paid or contributed to a
lr	Post Retirement Benefits	60,009,623	_	_	-	60,009,623	
		,,				, ,	Related to reserves associated with pending sales and use tax audits. This is an accrual for possible liability payments upon resoution of ongoing audit
1s	Accrued Sales and Use Taxes	2,346,114	2,346,114	-	-		examinations. Since we have accrued, but not yet paid, we have to book the tax reserve.
1t	Unbilled Revenue	3,529,757	3,529,757	-	-		Retail related
lu	Accrued Severance	127,662	-	-	-		Book records an accrual; tax takes the deduction when actually paid. Relates to all functions.
lv	Accrued Employee Vacation	2,704,761	2,704,761	-	-		Capitalized portion of vacation pay earned and expensed for books, tax takes the deduction when paid out. Related to all functions.
lw	Accrued Vegetation Management	3,629,280	3,629,280	-	-		Excluded because the underlying account(s) are not included in model
		0.556.114					These accounts are reserves for public claims, workers compensation and other third party incidents. For tax purposes these are not deductible until paid.
1x	Accrued Workers Compensation	9,556,114	-	-	-	9,556,114	Related to all functions.
ly lz							
laa							
1aa 1ab							
lac							
lad							
lae							
laf							
lag							
lah							
lai							
laj							
lak							
lal							
lam							
lan							
2	Subtotal - p234.8.c	161,654,667	63,656,167	-	14.517.641	83,480,860	
3	Less FASB 109 Above if not separately removed	-	-	-	-	-	
4	Less FASB 106 Above if not separately removed						
5	Total (Line 2 - Line 3 - Line 4)	161,654,667	63,656,167	-	14,517,641	83,480,860	
	-						

- Instructions for Account 190:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

- 2. ADIT items related only to Transmission are directly assigned to Column D

  3. ADIT items related only to Transmission are directly assigned to Column D

  3. ADIT items related only to Transmission are directly assigned to Column D

  3. ADIT items related to Plant other than general plant, intangable plant or common plant and not in Columns C & D are included in Column E

  4. ADIT items related to labor, general plant, intangable plant, or common plant and not in Columns C & D are included in Column F

  5. Deferred income taxes arise when items are included in transle 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

PECO Energy Company ADIT EOY Worksheet

ADIT EOY Worksheet Page 2 of 3

	A ADIT-282 (Attachment H-7 Notes N and Q)	B Total	C Gas, Prod Retail Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G. Justification
13a	Property Related ADIT, Excl. ARO	-	-	-	-	-	
13b	Common	(29,039,158)	-	-	-		Included because plant in service is included in rate base.
13c	Distribution	(541,068,142)	(541,068,142)		-		Related to Distribution property.
13d	Electric General	(3,128,822)	-		-		Included because plant in service is included in rate base.
13e	Transmission	(212,180,461)	-	(212,180,461)			Included because plant in service is included in rate base.
13f 13g	Other Flow-Through Items	(840,147,375)	(785,703,068)	(42,336,396)	(12,107,911)		Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base.
13h							
		-	-	-			
	Subtotal - p275.2.k	(1,625,563,958)	(1,326,771,210)	(254,516,857)	(12,107,911)	(32,167,980)	
	Less FASB 109 Above if not separately removed	(840,147,375)	(785,703,068)	(42,336,396)	(12,107,911)	-	
16	Less FASB 106 Above if not separately removed						
17	Total (Line 14 - Line 15 - Line 16)	(785,416,583)	(541,068,142)	(212,180,461)	-	(32,167,980)	

Instructions for Account 282:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

2. ADIT items related only to Transmission are directly assigned to Column D

3. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E

4. ADIT items related to blabor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F

5. 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

PECO Energy Company

ADIT EOY Worksheet

ADIT EOY Worksheet Page 3 of 3

	A ADIT-283 (Attachment H-7 Notes O, P and Q)	B Total	C Gas, Prod Retail Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G  Justification
25	LEGD. : II	(2.170.551)	(2.170.551)				
25a 25b	AEC Receivable Regulatory Asset (Covid)	(2,179,551)	(2,179,551)	-	-		Retail related Retail related
25c	Regulatory Asset (Covid) Regulatory Asset (DSP)	(466,966)	(466,966)	-	-		ketai reated Retail related
	Regulatory Asset (DSF)  Regulatory Asset (Electric Rate Case Costs)	(320,463)	(320,463)	-	-		Retail related
25d	Regulatory Asset (Electric Rate Case Costs)  Regulatory Asset (Accrued Vacation)	(5,454,344)	(5,454,344)	-	-		Retail related
25e 25f	Regulatory Asset (AMR)	(16)	(16)	-	-		Retai related
	Regulatory Asset (ARO)	(4.579,653)	(4,579,653)	-	-		Retail related Retail related
	Regulatory Asset (ARO) Regulatory Asset (Rate Change)	(6,167,317)	(6,167,317)	-	-		Retail related Retail related
25h 25i	Regulatory Asset (Rate Change)  Regulatory Asset (Other)	(1,573,065)	(1,573,065)	-	-		Retail related Retail related
25i 25i	Loss on Reacquired Debt	(233,202)	(1,373,063)	-	(233,202)		ketan rented  Excluded because the underlying account(s) are not included in model
25k	Accrued Holiday Pay	2.811	-	-	(233,202)	2 011	Executação because ine underrying account(s) are not incurace in moder.  Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurred.
23K	Accrued Holiday Pay	2,811	-	-	-	2,811	DOOR recapitatizes costs incurred to reture or reacquire uced issuances. Tax deducts insec costs when incurred.  Property taxes. Book records on an accrual method based on the prior year; tax reverses the book accrual and deducts the actual payments made. Relates to all
251	NUME A	(111 522)			(111 522)		
251	PURTA	(111,533)	-	-	(111,533)	-	functions.
							Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits only when the amounts are
25m	Pension Expense Provision	(98,526,684)	-	-		(98,526,684)	paid. Related to all functions.
25n	Accrued State Income Tax Receivable	(2,308,743)	-	-	(2,308,743)		Accrued State Tax Receivable
25o	Cloud Computing	(2,705,336)	-	-	(2,705,336)	-	Included because the related underlying asset is included in rate base. Related to accelerated deductibility of these amounts for tax purposes.
25p	FAS 109 Regulatory Asset	(179,893,092)	-	-	(179,893,092)	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base.
25q		-	-	-	-	-	
25r		-	-	-	-	-	
25s							
25t							
25u							
25v							
25w							
25x							
25y							
25z							
25aa							
25ab							
25ac							
25ad							
25ae							
25af							
26	Subtotal - p277.9.k	(314,221,639)	(30,445,860)	_	(185,251,906)	(98,523,873)	
27	Less FASB 109 Above if not separately removed	(179,893,092)	(20,112,000)	_	(179,893,092)	(70,223,013)	
28	Less FASB 106 Above if not separately removed	(***,0,2,0,2)	-		(2.7,0,0,0,0)2)		
29	Total	(134,328,547)	(30,445,860)	-	(5,358,814)	(98,523,873)	

Instructions for Account 283:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

2. ADIT items related only to Transmission are directly assigned to Column D and the Column C and the

PECO Energy Company

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Attachment 4D - Intangible Plant Workpaper

2 3 4 5 6 7 8	Total Intangible Plant  (a)  Gross Plant  Intangible - General  IT NERC CIP - Transmission  IT NERC CIP - Distribution  IT DSP - Distribution  IT DSP - Distribution  IT Post 2010 and Other - Distribution  IT Post 2010 and Other - Distribution  IT Smart Meter - Distribution  IT Smart Meter - Distribution  IT Business Intelligence Data Analysis - Transmission  IT Business Intelligence Data Analysis - Transmission	(b) December Prior Year  24.625.172 10.967.791 1.486.430 2.231.384 20.349.767 40.500.860 87.461.108 28.097.430 1.193.292	(c) January 31,027,688 10,967,791 1,486,430 2,231,384 29,349,767 40,500,860 87,461,108 28,097,430 1,193,292	(d) February 32,071,339 10,967,791 1,486,430 2,231,384 29,349,767 40,500,860 87,461,108 28,097,430 1,193,292	(e) March 36.127,340 10.967,791 1.486,6430 2.231,384 29.349,767 40.500,860 87.461.108 28.997,430 1.193,292	(f) April 37,125,878 10,967,791 1.486,6430 2.231,384 29,349,767 40,509,860 87,461,108 28,097,430 1,193,292	(a) May 38.256,978 10.967,791 1.486,430 2.231,384 29.349,767 40.500,860 87.461,108 28.097,430 1.193,292	(h) June 39.088.315 10.967,791 1.486.430 2.231,384 29.349,767 40.500,860 87.461.108 28.097,360 1.193.292	(i) July 39,421,970 10,967,791 1.486,6430 2,231,384 29,349,767 40,500,860 87,461,108 28,097,430 1,193,292	(i) August 39,893,745 10,967,791 1,486,430 2,231,384 29,349,767 40,500,860 87,461,108 28,097,430 1,193,292	(k) September 40.896.201 10.967,791 1.486.430 2.231,384 29.349,767 40.500,860 87.461.108 28.097,430 1.193.292	(I) October 41.629.147 10.967,791 1.486.430 2.231.384 45.541.377 40.500.860 87.461.108 28.907,430 1.193.292	(m) November 42.852.952 10.967.791 1.486.430 2.231.384 45.541.377 40.500.860 87.461.108 28.097.430 1.193.292	(n) December 40.784,924 10.967,791 1.486,430 2.231,384 45.541,377 40,500,860 87.461,108 28.097,430 1.193,292	(o) Average =averaged bin) 37.215.511 10,967,791 1.486.430 2.213,134 33.086.293 40.500,860 87.461.108 28,997,430 1.193.292	(p) Transmission 10,967,791 28,097,430 1,193,292	(q) Distribution 1.486.430 2.231.384 33.086.293 40.500.860 87.461.108	(r) S&W Allocation 37.215.511	(s) Total =sum(p:n) 37.215.511 10.967.791 1.486.430 2.231.384 33.086.293 40.500,860 87.461.108 28.097.430 1.193.292
20 21	1 Otal	225,913,236	232,315,/52	233,359,403	237,415,403	238,413,941	239,545,041	240,376,378	240,/10,033	241,181,808	242,184,265	259,108,821	260,332,626		Allocation Factor e - Transmission	40,258,514 100.00% 40,258,514	0.00% -	37,215,511 9,95% 3,703,947	43,962,461
	(a) Accumulated Depreciation	(b) December Prior Year	(c) January	(d) February	(e) March	(f) April	(g) May	(h) June	(i) July	(i) August	(k) September	(l) October	(m) November	(n) December	(o) Average =average(b:n)	(p) Transmission	(q) Distribution	(r) S&W Allocation	(s) Total =sum(p;r)
23 24 25 26 27 28	Intanehle - General TNERC CP - Transmission TNERC CP - Distribution TDSP - Distribution TB universal - Distribution TB universal - Distribution TB universal - Distribution TB stand of Other - Distribution TS mant Meter - Distribution TS mant Meter - Distribution TS mant Meter - Distribution TB other - Transmission TB usiness Intelligence Data Analysis - Transmission	15,901.195 10,870.344 1.472.142 2.231.384 15,631.591 28,456.692 78,803.635 10,993.304 374,683	16.628.445 10.877.735 1.473.291 2.231.384 15.804.314 28.658.001 78.892.819 11.089.488 388.719	17.417.745 10.885,125 1.474,440 2.231,384 15.977.037 28.859,310 78.977.721 11,185,671 402,755	18.242.660 10.892.246 1.475.560 2.231.384 16.149.760 29.060.619 79.066.065 11.281.854 416.791	19,102,814 10,899,098 1,476,652 2,231,384 16,322,483 29,261,928 79,157,849 11,378,037 430,827	19,980,714 10,905,950 1,477,743 2,231,384 16,495,207 29,463,238 79,249,634 11,474,221 444,863	20.874.968 10,912.802 1.478.835 2.231.384 16.667.930 29,664.547 79,341.419 11,570.404 458.899	21,778,930 10,919,655 1,479,926 2,231,384 16,840,653 29,865,856 79,433,204 11,666,587 472,935	22,689,605 10,926,507 1,481,018 2,231,384 17,013,376 30,067,165 79,524,988 11,762,770 486,971	23.612,564 10,933,359 1.482,109 2,231,384 17,186,099 30,268,474 79,597,778 11,858,954 501,007	24,549,985 10,940,211 1,483,201 2,231,384 17,455,229 30,469,784 79,651,573 515,043	25,503,713 10,945,874 1,483,995 2,231,384 17,820,768 30,671,093 79,705,367 12,051,320 529,079	26,446,998 10,950,349 1,484,492 2,231,384 18,186,306 30,872,402 79,743,848 12,147,503 543,115	20.979.257 10.912.250 1.478.724 2.231.384 16.734.673 29.664.547 79.318.916 11.570.404 458.899	10,912,250 11,570,404 458,899	1,478,724 2,231,384 16,734,673 29,664,547 79,318,916	20,979,257	20,979,257 10,912,250 1,478,724 2,231,384 16,734,673 29,664,547 79,318,916 11,570,404 458,899
40 41 42	Total	164,734,972	166,044,196	167,411,189	168,816,940	170,261,074	171,722,954	173,201,188	174,689,130	176,183,784	177,671,728	179,251,547	180,942,594		173,349,053 Allocation Factor e - Transmission	22,941,554 100.00% 22,941,554	129,428,243 0.00%	20,979,257 9.95% 2,088,002	173,349,053 25,029,555

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PECO Energy Company

#### Attachment 4D - Intangible Plant Workpaper

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
	Net Plant in Service	December Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	Average	Transmission	Distribution	S&W Allocation	Total
	Gross Plant Minus Accumulated Depreciation														=average(b:n)				=sum(p:r)
43	Intangible - General	8,723,977	14,399,243	14,653,594	17,884,679	18,023,064	18,276,264	18,213,347	17,643,039	17,204,140	17,283,637	17,079,162	17,349,240	14,337,926	16,236,255			16,236,255	16,236,255
44	IT NERC CIP - Transmission	97,447	90,057	82,666	75,545	68,693	61.841	54,989	48.137	41.285	34,433	27,580	21.917	17.442	55,541	55,541			55,541
45	IT NERC CIP - Distribution	14,288	13,139	11,990	10,870	9,778	8,687	7,595	6,504	5,413	4,321	3,230	2,435	1,938	7,707		7,707		7,707
46	IT DSP - Distribution	-																	
47	IT Business Intelligence Data Analysis - Distribution	13,718,176	13,545,453	13,372,730	13,200,007	13,027,284	12,854,561	12,681,838	12,509,115	12,336,392	12,163,668	28,086,148	27,720,610	27,355,072	16,351,619		16,351,619		16,351,619
48	IT Post 2010 and Other - Distribution	12,044,168	11,842,859	11,641,550	11,440,241	11,238,932	11,037,622	10,836,313	10,635,004	10,433,695	10,232,386	10,031,076	9,829,767	9,628,458	10,836,313		10,836,313		10,836,313
49	IT Smart Meter - Distribution	8,657,473	8,568,289	8,483,387	8,395,044	8,303,259	8,211,474	8,119,690	8,027,905	7,936,120	7,863,330	7,809,536	7,755,741	7,717,260	8,142,193		8,142,193		8,142,193
50	IT Other - Transmission	17,104,126	17,007,942	16,911,759	16,815,576	16,719,393	16,623,209	16,527,026	16,430,843	16,334,660	16,238,476	16,142,293	16,046,110	15,949,927	16,527,026	16,527,026			16,527,026
51	IT Business Intelligence Data Analysis - Transmission	818,609	804,573	790,537	776,501	762,465	748,429	734,393	720,357	706,321	692,285	678,249	664,213	650,177	734,393	734,393	734,393		1,468,786
52		-	-	-	-	-	-	-	-	-	-	-	-	-					-
53		-	-	-	-	-	-	-	-	-	-	-	-	-					-
54		-	-	-	-	-	-	-	-	-	-	-	-	-					-
55		-	-	-	-	-	-	-	-	-	-	-	-	-					-
56		-	-	-	-	-	-	-	-	-	-	-	-	-					-
57		-	-	-	-	-	-	-	-	-	-	-	-	-					-
58		-	-	-	-	-	-	-	-	-	-	-	-	-					-
59		-	-	-	-	-	-	-	-	-	-	-	-	-					-
60		-	-	-	-	-	-	=	-	=	-	-	-	-					-
61	Total	61,178,264	66,271,556	65,948,214	68,598,463	68,152,868	67,822,087	67,175,190	66,020,903	64,998,024	64,512,537	79,857,274	79,390,033	75,658,199	68,891,047	17,316,960	36,072,225	16,236,255	69,625,440
62															Allocation Factor	100.00%	0.00%	9.95%	
63														Total Intangibl	e - Transmission	17,316,960	-	1,615,945	18,932,905

	(a)	(b)	(c)	(d)	(e)	(f)
		Total	Transmission	Distribution	S&W Allocation	Total
	Depreciation Expense					=sum(c:e)
64	Intangible - General	4,000,854			4,000,854	4,000,854
65	IT NERC CIP - Transmission	396,048	396,048			396,048
66	IT NERC CIP - Distribution	50,006		50,006		50,006
67	IT DSP - Distribution	-		-		-
68	IT Business Intelligence Data Analysis - Distribution	2,023,463		2,023,463		2,023,463
69	IT Post 2010 and Other - Distribution	5,570,071		5,570,071		5,570,071
70	IT Smart Meter - Distribution	1,635,700		1,635,700		1,635,700
71	IT Other - Transmission	4,300,706	4,300,706			4,300,706
72	IT Business Intelligence Data Analysis - Transmission	163,297	163,297			163,297
73		-				-
74		-				-
75		-				-
76		-				-
77		-				-
78		-				-
79		-				-
80		-				-
81		-				-
82	Total	18,140,144	4,860,051	9,279,240	4,000,854	18,140,144
83		Allocation Factor	100.00%	0.00%		
84		Total Intangible - Transmission	4,860,051	-	398,193	5,258,244

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#### **PECO Energy Company**

Attachment 4E - Cost to Achieve Mergers (Note A)

	Attachment 4E - Cost to Achieve Me	rgers (Note A)							
	(a)	(b)	(c)	(d)	(e)	()		(x)	
	O&M Cost To Achieve								
	FERC Account	Constellation Merger	PHI Merger	Separation				Total	
1	923	S -	\$ -	\$ 7,085,244			\$	7,085,244	
2	926	s -	\$ -				\$	-	
3	920		\$ -				\$	-	
4							\$	-	
5							\$	_	
6							\$	_	
7							\$	-	
8							\$	-	
9							\$	-	
10							\$	-	
11	Total	s -	\$ -	\$ 7,085,244			\$	7,085,244	
Capital Cost To Achieve included in the Electric Portion of Common Plant									
	Gross Plant	Constellation Merger	PHI Merger	Separation				Total	
12	December Prior Year	-	-	43,415			\$	43,415	
13	January	-	-	43,415			\$	43,415	
14	February	-	-	469,161			\$	469,161	
15	March	-	-	489,403			\$	489,403	
16	April	-	-	489,403			\$	489,403	
17	May	-	-	489,403			\$	489,403	
18	June	-	-	489,403			\$	489,403	
19	July	-	-	489,403			\$	489,403	
20	August	-	-	489,403			\$	489,403	
21	September	-	-	489,403			\$	489,403	
22	October	-	-	536,370			\$	536,370	
23	November	-	-	536,370			\$	536,370	
24	December	-	-	536,370			\$	536,370	
25	Average	-	-	430,071				430,071	
	Accumulated Depreciation	Constellation Merger	PHI Merger	Separation				Total	
26	December Prior Year	-	-	5,146			\$	5,146	
27	January	-	-	5,983			\$	5,983	
28	February	-	-	12,783			\$	12,783	
29	March	-	-	19,332			\$	19,332	
30	April	-	-	34,368			\$	34,368	
31	May	-	-	48,906			\$	48,906	
32	June	-	-	62,963			\$	62,963	
33	July	-	-	76,555			\$	76,555	
34	August	-	-	89,697			\$	89,697	
35	September	-	-	102,482			\$	102,482	
36	October	-	-	114,923			\$	114,923	
37	November	-	-	126,959			\$	126,959	
38	December	-	-	138,604			\$	138,604	
39	Average	-	-	64,515				64,515	

#### PECO Energy Company

		e gy r · · ·					Pag	ge 2 of 2
	Attachment 4E - Cost to Achiev	e Mergers (Note A)						
	(a)	(b)	(c)	(d)	(e)	()		(x)
	Net Plant = Gross Plant Minus Accumulated Depreciation from above	Constellation Merger	PHI Merger					Total
40	December Prior Year	-	-	38,270	-	-	\$	38,270
41	January	-	-	37,432	-	-	\$	37,432
42	February	-	-	456,377	-	-	\$	456,377
43	March	-	-	470,072	-	-	\$	470,072
44	April	-	-	455,035	-	-	\$	455,035
45	May	-	-	440,497	-	-	\$	440,497
46	June	-	-	426,441	-	-	\$	426,441
47	July	-	-	412,849	-	-	\$	412,849
48	August	-	-	399,706	-	-	\$	399,706
49	September	-	-	386,922	-	-	\$	386,922
50	October	-	-	421,447	-	-	\$	421,447
51	November	-	-	409,411	-	-	\$	409,411
52	December	-	-	397,766	-	-	\$	397,766
53	Average	-	-	365,556	-	-		365,556
	Depreciation (Monthly Change of Accumulated Depreciation from above)	Constellation Merger	PHI Merger	Separation				Total
54	January	Constellation Merger	rm weiger	838			\$	838
55	February		-	6,800			\$	6,800
56	March	_	_	6,548			\$	6,548
57	April	_	_	15,037			\$	15,037
58	May	_	_	14,538			\$	14,538
59	June	_	_	14,057			\$	14,057
60	July	_	_	13,592			\$	13,592
61	August	_	_	13,143			\$	13,143
62	September	_	_	12,785			\$	12,785
63	October	_	_	12,441			\$	12,441
64	November	_	_	12,036			\$	12,036
65	December	_	_	11,645			\$	11,645
66	Total	_	_	133,458			\$	133,458
				,			-	,

Note:

A: Merger-related costs incurred during hold harmless period are to be excluded from rate unless approved by FERC order.

Attachment 5 Attachment H-7, Pages 3 and 4, Worksheet PECO Energy Company

Line No.	Month	Transmission O&M Expenses	Account No. 566 (Misc. Trans. Expense)	Account No. 565	Accounts 561.4 and 561.8	Amortization of Regulatory Asset	Miscellaneous Transmission Expense (less amortization of regulatory asset)	Depreciation Expense - Transmission	Depreciation Expense - Common	Depreciation Expense - Transmission Intangible	Depreciation Expense - General Intangible	Depreciation Expense - Distribution
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(k)
	Attachment H-7, Page 3, Line No.:	1	2	3		11	12	16				
	Form No. 1	321.112.b	321.97.b	321.96.b	321.88.b & 92.b	Portion of Account 566 (Attachment H-7 Notes T and Z)	Balance of Account 566	Attachment 8, Page 1, Line 11, Col J	Attachment 8, Page 2, Line 51, Col J	Attachment 8, Page 2, Line 10, Col J	Attachment 8, Page 2, Line 19, Col J	Attachment 8, Page 2, Line 22, Col J
1	Total	209,296,936	12,825,426	-	149,160,758	-	\$ 12,825,426	\$ 27,499,484	\$ 41,409,815	\$ 4,860,047	\$ 4,000,844	\$ 9,279,240
		Depreciation Expense - General	Amortization of Abandoned Plant	Labor Related Taxes	Labor Related Taxes to be Excluded	Plant Related Taxes	Excluded Taxes Per Attachment 5C Line 5	Other Included Taxes	Plant Related Taxes to be Excluded	Amortized Investment Tax Credit Consistent with (266.8.f & 266.17.f) - Transmission	Excess Deferred Income Tax Amortization - Transmission	Tax Effect of Permanent Differences - Transmission
		(a)	(b)	(c)	(d) (Note F)	(e)	(f)	(g)	(h) (Note F)	(i)	(j)	(k)
	Attachment H-7, Page 3, Line Number Form No. 1	17 Attachment 8, Page 1, Line 25, Col J	19 (Note S)	23 Attachment 5C Line 2	24 Attachment 5C Line 9	26 Attachment 5C Line 1	27 Attachment 5C Line 5	28 Attachment 5C Line 3	29 Attachment 5C Line 10	38 (Note E)	39 (Attachment H-7 Note G)	40 (Attachment H-7 Note W)
2	Total	\$ 21,207,818	\$ - !	\$ 12,363,358	-	\$ 13,883,341	\$ 140,527,788	\$ 7,292,933	\$ -	\$ 2,446	\$ 3,680,788	\$ 582,872

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#### Attachment 5 Attachment H-7, Pages 3 and 4, Worksheet PECO Energy Company

3		Long Term Interest (117, sum of 62.c through 6	77.c), Excluding LVT Interest (Note G)		164,	467,751
4		Preferred Dividends (118.29c) (positive number	r)			-
5 6 7 8 9		Proprietary Capital Less Preferred Stock Less Account 216.1 (enter negative) (Note D) Less Account 219.1 (enter negative) Common Stock (Sum of Line 5 - Lin	ne 6 + Line 7 + Line 8)		(3,	024,772 - - 008,919) 015,854
			s	%	Cost	Weighted
10	Long Term Debt (Note A)	(100% - Line 11, Col (%) - Line 12, Col (%))	4,295,957,071	46.71%	3.83%	1.79% =WCLTD
11	Preferred Stock (Note B)	(Line 11, Col (\$) / Line 13, Col (\$))	· · · · · · · · · · · · · · · · · · ·	-	-	0.00%
12	Common Stock (Note C)	(Line 12, Col (\$) / Line 13, Col (\$))	4,902,015,854	53.29%	10.35%	5.52%
13	Total	(Sum of Lines 10-12)	9,197,972,924			7.30% =R

- Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1.
- Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1
- Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 3.c & d, 12.c & d, and 16.c & d in the Form No. 1 as shown on lines 10-12 above A cap on the equity percentage of PECO's capital structure shall be 55.75%.
- ROE will be supported in the original filing and no change in ROE may be made absent FERC authorization pursuant to a section 205 or section 206.
- The Account 216.1 balance is input only if positive number in the FERC Form No. 1 (112.12.c).
- Sum of transmission related electric and common amortized investment tax credit amounts. Total electric amount allocated to transmission as follows: (1) amounts solely related to transmission; (2) amounts solely related to distribution, gas or non-utility allocated 0% to transmission; (3) amounts related to electric general allocated using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)), multiplied by common utility plant percent to electric (per FF1 page 356).
- Labor and Plant related taxes due to merger are to be excluded consistent with hold harmless commitment.
- All short-term interest related expense will be removed from the formula rate template.

#### PECO Energy Company Attachment 5A - Revenue Credit Workpaper

Schedule IA Firm Point o Point Service revenues for which the load is not included in the divisor received by Firm Point to Point Service revenues for which the load is not included in the divisor received by Firm Point on Point Service (Note 1) Revenues associated with transmission service to provided under the PJM OATT (Note 4) Revenues associated with transmission service (Note 1) PM Transitional Ravenue Note II Poffessional Service (Note 2) Revenues from Directly Assigned Transmission Facility (Charges (Note 2) Rent or Attachment Fees associated with Transmission Facilities (Note 3)  Revenues from Directly Assigned Transmission Facilities (Note 3)  Revenue Adjustment to determine Revenue Credit Revenue and Allow the Directly Assigned Transmission owner (i.e., not received as a Ironsmission owner (i.e., not received as a Ironsmission Facility Charges are included in the Rates, the associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated with the Directly Assigned Transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-loway property leases for famining grazing o	1 2 3	Account 454 - Rent from Electric Property Rent from Electric Property - Transmission Related, Subject to Sharing (Note 3) Rent from Electric Property - Transmission Related, Pass to Customers (Note 3) Total Rent Revenues  Account 456 & 456.1 - Other Electric Revenues (Note 1)	(Sum Lines 1 to 2)	9,624,623 958,071 10,582,694
5 Revenues associated with transmission service not provided under the PJM OATT (Note 4)  6 Revenues associated with transmission service services  7 PJM Transitional Revenue Neutriliny (Note 1)  9 PJM Transitional Rarker Expansion (Note 1)  10 Professional Service (Note 2)  11 Revenues from Directly Assigned Transmission Facility (Charges (Note 2)  12 Rent or Antachment Fee associated with Transmission Facilities (Note 3)  13 Gross Revenue Credits  14 Less line 17g  15 Total Revenues Credits  15 Total Revenues related to transmission that are received as a transmission owner (i.e., not received as a 15E), 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, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit in line 2, provided, that the revenue credit on line 2, provided, that the revenue credit in line 2, provided, that the revenue sasociated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are not included in the Rates, the associated revenues are not included in the Rates, the associated virth the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are not included in the Rates, the associated virth the Directly Assigned Transmission facility Charges are included in the Rates, the associated virth revenues and consulting services (including energized circuit maintenance, sligh-voltage substation maintenance, after principle and the province of the principle and the province and consulting services (including energized circuit maintenance, ligh-voltage substation maintenance, after principle and the	4			\$ 4,898,825
7 Intercompany Professional Services 8 PMT Transitional Revenues Neutrality (Note 1) 9 PM Transitional Revices (Note 3) 11 Revenues from Directly Assigned Transmission Facility Charges (Note 2) 12 Rent or Attachment Fees associated with Transmission Facility (Note 3) 13 Gross Revenue Credits 14 Less line 17g 15 Total Revenue Credits 16 Note 1: All revenues related to transmission in the acceptance of the secondary transmission as a 158, 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 in 10c. 21 provided, that the revenue exist in 10c. 2 provided, that the 10c. 2 provided, that t	-	transmission owner		\$ 1,601,782
9 PM Transitional Market Expansion (Note 1) 10 Professional Services (Note 3) 11 Revenues from Directly Assigned Transmission Facility Charges (Note 2) 12 Rent or Attachment Fee associated with Transmission Facilities (Note 3) 13 Gross Revenue Credits 14 Less line 17g 15 Total Revenue Credits 16 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 feebwhere in this Attachment or elsewhere in the Attachment of the Attachment of Attachment H-7, page 1, line 11.  16b Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated with the Directly Assigned Transmission facility Charges are not included in the Rates, the associated with the Directly Assigned Transmission facility Charges are not included in the Rates, the associated with the Directly Assigned Transmission facility Charges are not included in the Rates, the associated with the Directly Assigned Transmission facility Charges are not included in the Rates, the associated with the Directly Assigned Transmission tower licenses for wireleast and the Attachment of the Attachment of the Attachmen				1,168,426
10 Professional Services (Note 3) 11 Revenues from Directly Assigned Transmission Facility Charges (Note 2) 12 Rent or Attachment Fees associated with Transmission Facilities (Note 3) 13 Gross Revenue Credits 14 Less line 17g (6,367,676) 15 Total Revenue Credits 16 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 in the 2: provided, that the revenue exide in one 2 will not included revenues associated with transmission service the loads for which are included in the rate divisor in Attachment 14-7, page 1, line 11. 16b Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the 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 facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or mursein; (4) licenses of miellectual property (including a partable of desgesification process and scheduling software); and (5) transmission maintenance, admit partyring, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain Solve of net revenues consistent with Pacific Gas and Electric Company, 90 FERC § 61,314. Note: in order to use lines 17a - 17g, the utility must track in separate subseccounts and by department for evenues and costs associated with the secondary use (except for the cost of the associated with evenues and costs associated with the secondary use (except for the cost of the associated with evenues and the part of the secondary to the cost of the associated with th				
Test Attachment Fees associated with Transmission Facilities (Note 3)  Cross Revenue Credits  Revenue Adjustment to determine Revenue Credit  Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LES), 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 in line 2, provided, that the revenue credit on line 2 will not include revenues associated with transmission service the loads for which are included in the rate divisor in Attachment H-7, page 1, line 11.  Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are included in the Rates, the associated with the Directly Assigned Transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or museries; (4) licenses of intellectual property (including a partable of degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circum tianitenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, produce). Company will retain softs of the revenues are not seasociated with revenues are consistent with the secondary use (except for the cost of the associated with revenues are not seasociated with the secondary use (except for the cost of the associated with revenues in line 17a.  Revenues included in lines 1-11 which are subject to 50/50 sharing.  Poly Sahare of Net Revenues (117	10	Professional Services (Note 3)		
Less line 17g				
Revenue Adjustment to determine Revenue Credit  Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LES), 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 in line 2; provided, that the revenue credit on line 2 will not include revenues associated with transmission service the loads for which are included in the rate divisor in Attachment H-7, page 1, line 11.  Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated with the Directly Assigned Transmission facility Charges are not included in the Rates, the associated revenues are not included in the Rates, the associated revenues 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 liconses 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) irrusmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other unitilities and large estosmers (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 17a - 17g, the utility must track in separate subaccounts and by department the revenues and costs associated with the secondary use (except for the cost of the associated inome taxes). The cost associated with trevenues in line 17a - 3,307,232;  Note			(Sum Lines 3, 4-12)	
Note 1: All revenues related to transmission that are received as a transmission ower (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 in line 2; provided, that the revenue credit on line 2 will not include revenues associated with transmission service the loads for which are included in the rate divisor in Attachment H-7, page 1, line 11.  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.  16c  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-ovdage 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 17a - 17g, the utility must track in separate subsecounts and by department the revenues and costs associated with the secondary use (except for the cost of the associated income taxes). The cost associated with the secondary use (except for the cost of the associated income taxes). The cost associated with the venues in line 17a 13,307,232 17a No				
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.  16c  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 17a - 17g, the utility must track in separate subaccounts and by department the revenues and costs associated with each secondary use (except for the cost of the associated income taxes). The cost associated with the secondary transmissions use is 34 of the total department costs.  17a Revenues included in lines 1-11 which are subject to 50/50 sharing.  17b Costs associated with revenues in line 17a  17c Net Revenues (17c / 2)  17d Net Revenues (17c / 2)  17d Net Revenues (17c / 2)  17d Net Revenue (17c / 2)  17d Net Revenue (17c / 2)  17d Net Revenue Credit (17d + 17e)  17d Sob Share of Net Revenues (17c / 2)  17e Line 17f less line 17a  18d 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 is explained in the Cost Support; For example, revenue associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the	16a	Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a 125E), 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 in line 2; provided, that the revenue credit on line 2 will not include revenues associated with transmission service the loads for which are included in the rate divisor in		
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 their utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC [6].314. Note: in order to use lines 17a - 17g, the utility must track in separate subaccounts and by department he revenues and costs associated with each secondary use (except for the cost of the associated income taxes). The cost associated with the secondary transmission use is 3/4 of the total department costs.  17a Revenues included in lines 1-11 which are subject to 50/50 sharing.  29.624,623  17b Costs associated with revenues in line 17a  30.50% Share of Net Revenues (17c / 2)  17c Net Revenues (17c - 17)  20.51 April 20.51 A	16b	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		
175	16c	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 17a - 17g, the utility must track in separate subaccounts and by department the revenues and costs associated with the secondary use (except for the cost of the associated income taxes). The cost associated with the secondary		
17c   Net Revenues (17a - 17b)   6,317,391     17d   50% Share of Net Revenues (17c / 2)   3,158,696     17d   50% Share of Net Revenues in line 17a 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.     98,252     17f   Net Revenue Credit (17d + 17e)   3,256,947     17g   Line 17f less line 17a   (6,367,676)     18	17a	Revenues included in lines 1-11 which are subject to 50/50 sharing.		9,624,623
17d 50% Share of Net Revenues (17c / 2) 17e Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the 98,252 transmission service at issue. 17e Net Revenue Credit (17d+17e) 3,256,947 17g Line 17f less line 17a (6,367,676) 18 18 18 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 is explained in the Cost Support; For example, revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.  19 Reserved  - Total Account 454, 456 and 456.1 18,251,727				
the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.  177 Net Revenue Credit (17d + 17e) 3,256,947 17g Line 17f less line 17a (6,367,676)  18 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 is explained in the Cost Support; For example, revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.  19 Reserved - Total Account 454, 456 and 456.1 18,251,727	17d	50% Share of Net Revenues (17c/2)		
transmission service at issue.  178 Net Revenue Credit (17d + 17e)  189  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 is explained in the Cost Support, For example, revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.  19 Reserved  20 Total Account 454, 456 and 456.1  18,251,727	17e			98,252
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 is explained in the Cost Support; For example, revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.  19 Reserved  - Total Account 454, 456 and 456.1  18,251,727	17g	transmission service at issue. Net Revenue Credit (17d + 17e)		3,256,947
20 Total Account 454, 456 and 456.1 18,251,727	18	shown here but not included in the total above and is explained in the Cost Support; For example, revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not		
	19	Reserved		-
				18,251,727

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Attachment 5A - Revenue Credit Workpaper

Costs associated with revenues in line 17a

		Accounts booked to 920000 926000	То	otal Costs 723,957 263,230	Costs Allocation to Transmission (Note A) 75%	Transmission Costs 542,967 197,423	S&W Allocation Factor 9.95% 9.95%	Th	ts Recovered rough A&G Costs 72,053 26,199
23	Total Lines 22		\$	987,187		\$ 740,390		\$	98,252
	FERC Account 454	Total Amount		Other	100% Transmission	Plant Related	Labor Related		Total
24a	Rent from Electric Distribution	\$ 13,419,942	S	13,419,942					
24b	Rent from Electric Transmission	264,492	-	,,	264,492				
24c	Tower Rentals and Land Leasing - Transmission	9,624,623			9,624,623				
24d	Tower Rentals and Land Leasing - Distribution	2,841,527		2,841,527					
24e	Intercompany Rent	3,008,799				3,008,799			
24f	Intercompany Rent - Transmission	154,657			154,657	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
24g	Intercompany Rent - Distribution	13,381,576		13,381,576					
	Total Lines 24	\$ 42,695,616	\$	29,643,045	\$ 10,043,772	\$ 3,008,799	S -		
	Allocation Factors			0%	100%	17.91%	9.95%		
	Allocated Amount		\$	-	\$ 10,043,772	\$ 538,922	S -	\$	10,582,694
	FERC Account 456	Total Amount		Other	100% Transmission	Plant Related	Labor Related		Total
25a	Decommissioning remittances to Generation	\$ (3,859,745)	\$	(3,859,745)					
25b	Mutual Assistance	2,812,226	\$	2,812,226					
25c	Make Ready	10,093,330	\$	10,093,330					
25d	Intercompany Billings - Transmission	1,159,953			1,159,953				
	Intercompany Billings - Labor Related	-					-		
25f	Intercompany Billings - Other	739,268		739,268					
25g	Other	(12,692,486)		(12,739,791)	-	47,305	-		
	Total Lines 25	\$ (1,747,454)	\$	(2,954,712)					
	Allocation Factors			0%	100%	17.91%	9.95%		
	Allocated Amount		\$	-	\$ 1,159,953	\$ 8,473	S -	\$	1,168,426
	FERC Account 456.1	Total Amount	_	Other	100% Transmission	Plant Related	Labor Related	_	Total
26a	Network Integration Credit	\$ 170,767,853	s	170,767,853	100/6 Halishiission	Fiant Related	Labor Related		Total
26a 26b	Transmission Owner Scheduling Credits	4,898,825	3	1/0,/6/,833	\$ 4,898,825				
26c	Transmission Owner Scheduling Credits Transmission Enhancement	30,158,296	s	30,158,296	3 4,070,023				
26d	Revenue - Firm Point to Point	1,601,782	٠	30,136,290	1,601,782				
26e	Other	1,258,139	_	1,258,139	1,001,762				
200	One	1,230,139		1,230,137					
	Total Lines 26	\$ 208,684,895	S	202.184.288	\$ 6,500,607	s .	s -		
	Allocation Factors	a 200,004,075	3	0%	100%	17.91%	9,95%		
	Allocated Amount		s		\$ 6,500,607		S -	s	6,500,607

Note A: Number of employees managing secondary transmission service contracts divided by number of employees managing transmission and distribution secondary service contracts.

Page 2 of 2

# PECO Energy Company Attachment 5B - A&G Workpaper

(a) **(b)** (c) (d) (e) 323.181.b to 323.196.b

				Total	S&	W Allocation	Gross Plant Allocation	Non-Recoverable	Directly Assigned
1	Administrative and General Salaries	920.0	\$	26,491,554	\$	26,491,554		-	-
2	Office Supplies and Expenses	921.0		7,991,873		7,991,873		-	-
3	Administrative Expenses Transferred-Credit	922.0		-		-		-	-
4	Outside Service Employed (Note E)	923.0		84,407,225		84,401,427		5,798	-
5	Property Insurance	924.0		599,608		-	599,608	-	-
6	Injuries and Damages	925.0		9,578,370		9,578,370		-	-
7	Employee Pensions and Benefits	926.0		26,549,790		26,549,790		-	-
8	Franchise Requirements	927.0		-		-		-	-
9	Regulatory Commission Expenses (Note E)	928.0		8,574,698		-		8,488,525	86,173
10	Duplicate Charges-Credit	929.0		(2,011,573)		(2,011,573)		-	-
11	General Advertising Expenses (Note E)	930.1		1,024,797		-		1,024,797	-
12	Miscellaneous General Expenses (Note E)	930.2		2,723,660		1,770,447		953,213	-
13	Rents	931.0		-		-		-	-
14	Maintenance of General Plant	935		7,192,772		7,192,772		-	-
15	Administrative & General - Total (Sum of lines 1-14)		\$	173,122,774	\$	161,964,660	\$ 599,608	\$ 10,472,333	\$ 86,173
16			Α	Allocation Factor		9.95%	17.91%	0.00%	100.00%
17			Tran	smission A&G 1		16,119,851	107,399	-	86,173
18								Total <sup>2</sup>	\$16,313,423

<sup>&</sup>lt;sup>1</sup> Multiply total amounts on line 15, columns (b)-(e) by allocation factors on line 16. <sup>2</sup> Sum of line 17, columns (b), (c), (d), (e).

## PECO Energy Company Attachment 5C - Taxes Other Than Income

Taxes	s Other Than Income	Page 263 Col (i)
	Plant Related, Subject to Gross Plant Allocator	
1a 1b 1c	Property Tax	13,883,341
1	Total Plant Related (Total Lines 1)	13,883,341
	Labor Related, Subject to Wages & Salary Allocator	
2a	Federal Unemployment	45,003
2b 2c	Pennsylvania Unemployment Tax	171,153 12,147,202
2C	Payroll Taxes	12,147,202
2	Total Labor Related (Total Lines 2)	12,363,358
	Other Induly Collinst Committee to	
3a	Other Included, Subject to Gross Plant Allocator Use Tax	7,271,143
3b	Miscellaneous Tax	21,790
3c		
3	Total Other Included (Total Lines 3)	7,292,933
4	Total Included (Lines 1 to 3)	33,539,632
	Taxes Other Than Income Excluded Per Notes A to E	
5a	PA Gross Receipts Tax	139,550,362
5b	Sales Tax	977,426
5с		
5	Total Excluded Taxes Other Than Income (Total Lines 5)	140,527,788
6	Total Taxes Other Than Income, Included and Excluded (Lines 4 and 5)	174,067,420
7	Total Taxes Other Income from p115.14.g	174,067,420
8	Difference (Line 6 - Line 7)	-
	Items Included in Line 4, that Are To Be Excluded from Formula Per Attachment 5-P3 Support Note F (En	ter Negative)
9a		
9b		
9	Total Labor Related Taxes to be Excluded (Total Lines 9)	-
10a		
10a 10b		
10	Total Plant Related Taxes to be Excluded (Total Lines 10)	-

- Criteria for Allocation:

  A 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.

  B 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.

  C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.

  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 6 True-Up Interest Rate PECO Energy Company

0.0027

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Attachment 6G PECO

	Month (Note A)	FERC Monthly Interest Rate
1	January	0.0028
2	February	0.0025
3	March	0.0028
4	April	0.0027
5	May	0.0028
6	June	0.0027
7	July	0.0028
8	August	0.0028
9	September	0.0027
10	October	0.0028
11	November	0.0027
12	December	0.0028
13	January	0.0028
14	February	0.0025
15	March	0.0028
16	April	0.0027
17	May	0.0028

18 Average of lines 1-17 above

 $\frac{\text{Note:}}{A} \quad \text{The FERC Quarterly Interest Rate in column [A] is the interest applicable to the Month indicated.}$ 

19 20	Year	2022				
	A	В	С	D	Е	F
21 21a 21b 21c 21d 21e	A  Project Name  Zonal  Center Point 500-230 kV Substation Ac Richmond-Wanceta 230 kV Line Re-co Richmond-Wanceta 230 kV Line Re-co Whitpain 500 kV Circuit Breaker Addit	RTO Project Number or Zonal Zonal b0269 b0269.10 b1591 b1398.8	Amount Attachment 3, Col. G + Col H 13,658,188 818,644 (312,586) 61,799 11,635 29,251	D 17 Months 17 17 17 17 17 17 17 17	E  Monthly Interest Rate Line 18 above 0.0027 0.0027 0.0027 0.0027 0.0027 0.0027	F  Interest  Col. C x Col D  x Col E  635,106  38,067  (14,535)  2,874  541  1,360
21f	Elroy-Hosensack 500 kV Line Rating Ir		39,821	17	0.0027	1,852
21g 21h 21i 21i	Camden-Richmond 230 kV Line Rating Chichester-Linwood 230 kV Line Upgr Bryn Mawr-Plymouth 138 kV Line Reb Emilie 230-138 kV Transformer Additi	b1590.1 and b1590.2 b1900 b0727		17 17 17 17	0.0027 0.0027 0.0027 0.0027	6,169 8,617 9,973 8,057
21k	Chichester-Saville 138 kV Line Re-con		171,823	17	0.0027	7,990
211 21m 21n 21o 21p 21q 21r	Bradford-Planebrook 230 kV Line Upg North Wales-Hartman 230 kV Line Re- North Wales-Whitpain 230 kV Line Re- Bradford-Planebrook 230 kV Line Upg Planebrook 230 kV Capacitor Bank Ad	b1178 b0790 b0506 b0505 b0789 b0206	114,174 77,749 15,923 20,633 23,236 21,861 31,521	17 17 17 17 17 17	0.0027 0.0027 0.0027 0.0027 0.0027 0.0027 0.0027	5,309 3,615 740 959 1,080 1,017 1,466
21s	Newlinville 230 kV Capacitor Bank Ad		42,120	17	0.0027	1,959
21t 21u 21v 21w 21x 21y 21z 	Chichester-Mickleton 230 kV Series Re- Chichester-Mickleton 230 kV Line Re- Buckingham-Pleasant Valley 230 kV Li Elroy, 500 kV Dynamic Reactive Devic Heaton 230 kV Capacitor Bank Additio Peach Bottom 500-230 kV Transformer Peach Bottom 500 kV Substation Upgri	B0264 b0357 b0287 b0208 b2694	23,747 20,006 18,111 39,968 31,354 (365,949) (42,290)	17 17 17 17 17 17 17	0.0027 0.0027 0.0027 0.0027 0.0027 0.0027 0.0027	1,104 930 842 1,859 1,458 (17,017) (1,966)

# Attachment 7 PBOPs PECO Energy Company

78.78% 21.22% Page 1 of 1

### **Calculation of PBOP Expenses**

	(a)		(b)	(c)	(d)
			PECO Total		Electric
				Portion not	Col. (c) x Electric
				Capitalized	Labor in Note B
1	Total PBOP expenses allowed (Note A)		1,066,173	679,716	535,485
2	Total PBOP Expenses in A&G in the current year			943,761	743,502
3	PBOP Adjustment	Line 1 minus line 2			(208,016)

### Notes:

A The source of the amounts from the Actuary Study supporting the amount in line 1, column (b) is the 3rd page of the attachment to the January 24, 2017 Willis Towers Watson report on PBOPs for PECO.

		\$	%
В	Electric Labor (354.28.b)	178,665,819	
	Gas Labor sum (355.62.b)	48,122,970	
	Total	226,788,789	_

C The Willis Towers Watson report on PBOPs does not breakout the amount related to construction labor that is capitalized. As a result, the portion not capitalized is calculated as labor expensed divided by total labor.

## PECO Energy Company Attachment 8 - Depreciation and Amortization

	(A)	(B)	(C) Estimated	(D) Mortality	(E) Weighted Average	(F) Depreciation /	(G) Gross Depreciable Plant (Year End Balance)	(H) Accumulated Depreciation	(I) Net Depreciable Plant	(J) Depreciation Expense
	Number	Plant Type	Life	Curve	Remaining Life	Amortization Rate	\$	S \$	\$	\$
		<u> </u>	Note 1	Note 1	Note 2		Note 4	Note 4	(I)=(G)-(H)	(J)=(F)*(G)
1								As of 12/31/2021		FY 2021
2		Electric Transmission								_
3	352	Structures and Improvements	N/A	N/A	N/A	1.9467%	92,810,266	24,499,528	68,310,738	1,806,737
4	353	Station Equipment	N/A	N/A	N/A	1.7103%	976,991,755	220,244,151	756,747,604	16,709,490
5	354	Towers and Fixtures	N/A	N/A	N/A	1.1979%	292,282,790	167,201,857	125,080,933	3,501,256
6	355	Poles and Fixtures	N/A	N/A	N/A	1.5571%	24,297,611	2,960,712	21,336,899	378,338
7	356	Overhead Conductors and Devices	N/A	N/A	N/A	1.5383%	206,153,744	89,870,500	116,283,244	3,171,263
8	357	Underground Conduit	N/A	N/A	N/A	1.5992%	15,920,550	4,619,514	11,301,036	254,601
9	358	Underground Conductors and Devices	N/A	N/A	N/A	1.5855%	104,083,342	48,270,505	55,812,837	1,650,241
10	359	Roads and Trails	N/A	N/A	N/A	1.0513%	2,621,221	2,142,645	478,576	27,557
11							1,715,161,279	559,809,412	1,155,351,867	27,499,484
12		Electric General								
13	390	Structures and Improvements	45	S0	30.48	2.4239%	50,164,639	14,025,540	36,139,099	1,215,941
14	391.1	Office Furniture and Equipment - Office Machines	10	SQ	0.50	0.0000%	-	(3,134)	3,134	-
15	391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SQ	10.52	6.6812%	814,246	238,829	575,417	54,401
16	391.3	Office Furniture and Equipment - Computers	5	SQ	2.91	17.5231%	39,615,137	19,802,299	19,812,838	6,941,800
17	391.4	Office Furniture and Equipment - Smart Meter Comp. Equip.	5	SQ	2.91	193.5340%	77,250	(281,844)	359,094	149,505
18	393	Stores Equipment	15	SQ	7.32	8.6787%	46,470	19,083	27,387	4,033
19	394	Tools, Shop, Garage Equipment	15	SQ	9.60	6.6592%	45,956,699	15,294,867	30,661,832	3,060,348
20	395.1	Laboratory Equipment - Testing	20	SQ	4.74	4.2977%	311,025	254,651	56,374	13,367
21	395.2	Laboratory Equipment - Meters	15	SQ	1.50	6.3749%	101,382	94,824	6,558	6,463
22	397	Communication Equipment	20	L3	13.25	5.2346%	135,204,673	39,493,430	95,711,243	7,077,424
23	397.1	Communication Equipment - Smart Meters	15	S2	8.82	6.6841%	39,930,263	16,637,915	23,292,348	2,668,979
24	398	Miscellaneous Equipment	15	SQ	11.99	2.6102%	596,006	38,970	557,036	15,557
25							312,817,790	105,615,430	207,202,360	21,207,818

## PECO Energy Company Attachment 8 - Depreciation and Amortization

1		Electric Intangible								
2	303	Software - Transmission 2-year Life (Note 10)	2	N/A	N/A	0.0000%	5,771,259	5,771,259	-	_
3	303	Software - Transmission 3-year Life (Note 10)	3	N/A	N/A	N/A	-	<del>-</del>	-	_
4	303	Software - Transmission 4-year Life (Note 10)	4	N/A	N/A	N/A	<u>-</u>	<del>-</del>	_	_
5	303	Software - Transmission 5-year Life (Note 10)	5	N/A	N/A	14.0923%	34,487,255	16,467,073	18,020,182	4,860,047
6	303	Software - Transmission 7-year Life (Note 10)	7	N/A	N/A	N/A	, , , , , , , , , , , , , , , , , , ,		- -	-
7	303	Software - Transmission 10-year Life (Note 10)	10	N/A	N/A	N/A	_	_	_	_
8	303	Software - Transmission 13-year Life (Note 10)	13	N/A	N/A	N/A	_	_	_	_
9	303	Software - Transmission 15-year Life (Note 10)	15	N/A	N/A	N/A	_	_	_	_
10		•					40,258,514	22,238,332	18,020,182	4,860,047
								,		
11	303	Software - Electric General 2-year Life (Note 10)	2	N/A	N/A	N/A	-	-	-	-
12	303	Software - Electric General 3-year Life (Note 10)	3	N/A	N/A	33.3335%	245,309	166,947	78,362	81,770
13	303	Software - Electric General 4-year Life (Note 10)	4	N/A	N/A	N/A			-	-
14	303	Software - Electric General 5-year Life (Note 10)	5	N/A	N/A	16.1832%	24,216,930	15,734,249	8,482,681	3,919,074
15	303	Software - Electric General 7-year Life (Note 10)	7	N/A	N/A	N/A	-	-	<del>-</del>	· · · · · ·
16	303	Software - Electric General 10-year Life (Note 10)	10	N/A	N/A	N/A	-	-	-	-
17	303	Software - Electric General 13-year Life (Note 10)	13	N/A	N/A	N/A	-	-	-	-
18	303	Software - Electric General 15-year Life (Note 10)	15	N/A	N/A	N/A	-	-	-	
19							24,462,239	15,901,196	8,561,043	4,000,844
20	303	Software - Electric Distribution	N/A	N/A	N/A	N/A	138,060,754	111,640,336	26,420,418	9,279,240
21	303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	N/A	N/A	22,968,795	14,955,108	8,013,687	Zero
22							161,029,549	126,595,444	34,434,105	9,279,240
22										
23	202	Common General - Electric		27/4	27/4	27/4				
24	303	Software - 2-year Life (Note 10)	2	N/A	N/A	N/A	-	-	-	-
25	303	Software - 3-year Life (Note 10)	3	N/A	N/A	26.9917%	2,228,503	818,177	1,410,326	601,511
26	303	Software - 4-year Life (Note 10)	4	N/A	N/A	N/A	-	-	-	-
27	303	Software - 5-year Life (Note 10)	5	N/A	N/A	9.6316%	260,399,789	185,298,606	75,101,183	25,080,666
28	303	Software - 7-year Life (Note 10)	7	N/A	N/A	N/A	-	-	-	-
29	303	Software - 10-year Life (Note 10)	10	N/A	N/A	N/A	-	-	-	-
30	303	Software - 13-year Life (Note 10)	13	N/A	N/A	N/A	-	-	-	-
31	303	Software - 15-year Life (Note 10)	15	N/A	N/A	N/A	-	-	-	
32	303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	N/A	N/A	<del>-</del>	<del>.</del>	-	Zero
33	390	Structures and Improvements	55	R1	30.48	1.7610%	254,707,531	65,459,165	189,248,366	4,485,400
34	391.1	Office Furniture and Equipment - Office Machines	10	SQ	0.50	12.4989%	100,641	19,417	81,224	12,579
35	391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SQ	10.52	7.9435%	17,755,063	2,782,540	14,972,523	1,410,373
36	391.3	Office Furniture and Equipment - Computers	5	SQ	2.91	19.6695%	29,413,510	13,743,442	15,670,068	5,785,490
37	392.1	Transportation Equipment - Automobiles	6	L3	2.57	N/A	72,947	72,712	235	Zero
38	392.2	Transportation Equipment - Light Trucks	12	S4	7.20	N/A	32,461,142	14,322,876	18,138,266	Zero
39	392.3	Transportation Equipment - Heavy Trucks	14	R4	8.49	N/A	73,074,273	31,453,664	41,620,609	Zero
40	392.4	Transportation Equipment - Tractors	11	L2	1.96	N/A	217,614	239,163	(21,549)	Zero
41	392.5	Transportation Equipment - Trailers	14	L1.5	8.69	N/A	4,029,420	2,238,508	1,790,912	Zero
42	392.6	Transportation Equipment - Other Vehicles	15	L2	8.05	N/A	4,476,246	3,021,070	1,455,176	Zero
43	392.7	Transportation Equipment -Medium Trucks	8	L4	6.19	N/A	19,498,567	5,358,119	14,140,448	Zero
44	393	Stores Equipment	15	SQ	7.32	8.0832%	1,225,051	397,604	827,447	99,023
45	394.1	Tools, Shop, Garage Equipment - Construction Tools	15	SQ	1.50	92.6740%	9,050	539	8,511	8,387
46	394.2	Tools, Shop, Garage Equipment - Common Tools	15	SQ	12.15	6.6104%	786,885	182,580	604,305	52,016
47	394.3	Tools, Shop, Garage Equipment - Garage Equipment	20	SQ	10.61	N/A	1,509,233	704,594	804,639	Zero
48	396	Power Operated Equipment	12	R1.5	1.33	N/A	144,167	143,635	532	Zero
49	397	Communication Equipment	20	L3	13.25	4.7150%	80,759,359	23,083,682	57,675,677	3,807,804
50	398	Miscellaneous Equipment	15	SQ	11.99	6.8820%	967,245	560,652	406,593	66,566
51							783,836,236	349,900,745	433,935,491	41,409,815

### Attachment 6G PECO

Current Year

Total Cumulative

Difference

Total Company

(I)=(D)+(G)

(1,365)

(5,715)

(249) 9,267

(7)

Page 3 of 4

Current Year

Total Cumulative

Difference

Transmission

(J)=(F)+(H)

(1,365)

(569) (25)

9,267

(1)

## PECO Energy Company Attachment 8 - Depreciation and Amortization

Allocation %

Current Year

Prior Year

Prior Year

Current Year

		Depr./Am Per For Total Co. (B)	mula mpany	/ Atta 4D t	r. Exp Per FF1 for Intangible Company (C)	Difference Total Company (D)=(B)-(C)	To Transmission (E)	Difference Allocated To Transmission $(F)=(D)*(E)$	Total Cumulative Difference Total Company (G)	Total Cumulative Difference Transmission (H)
1	Transmission	\$ 2	7,499,484	\$	27,499,130	354	100.00%	354	(1,718)	(1,718)
2	Electric General	\$ 2	21,207,818	\$	21,213,564	(5,746)	9.95%	(572)	30	3
3	Common - Electric	\$ 4	1,409,815	\$	41,410,054	(239)	9.95%	(24)	(11)	(2)
4	Intangible - Transmission	\$	4,860,047	\$	4,860,051	(3)	100.00%	(3)	9,270	9,270
5	Intangible - General	\$	4,000,844	\$	4,000,854	(9)	9.95%	(1)	3	0
6	Intangible - Distribution	\$	9,279,240	\$	9,279,240	-	0.00%	-	-	-
7										
8	Accumulative Depreciation									
				Average Acc	umulative	Total Cumulative	Adjusted Average	Allocation %	Adjusted Average	
				Depr./Amor.	Per Book	Adjustment	Accumulative Depr./Amor.	To Transmission	Accumulative Depr./Amor.	
9				Total (	Company	Total Company	Total Company		Transmission	
10	Transmission			\$	563,528,223	(1,541)	563,529,764	100.00%	563,529,764	
11	Electric General			\$	114,616,847	(2,843)	114,619,689	9.95%	11,407,750	
12	Common - Electric			\$	364,438,425	(130)	364,438,555	9.95%	36,271,464	
13	Intangible - Transmission			\$	22,941,554	9,269	22,932,285	100.00%	22,932,285	
14	Intangible - General			\$	20,979,257	(2)	20,979,259	9.95%	2,088,002	
15 16	Intangible - Distribution Total Intangible			\$	129,428,243 173,349,053		129,428,243 \$ 173,339,787	0.00%	\$ 25,020,287	
17	rour mangiote			Ψ	173,347,033	9 9,207	Ψ 175,557,767	•	Ψ 23,020,207	
18										

Current Year

Current Year

23 24

Page 4 of 4

- Notes:
- Columns (A), (B), (C), and (D) are fixed and cannot be changed absent Commission approval or acceptance. The depreciation / amortization expense is calculated separately for each row.
- For Electric General and Common General plant, except FERC account 303, Column (E) is the remaining life of the assets in the account for each vintage (amount of plant added in each year is a vintage) weighted by the gross plant balance of each account or subaccount. The remaining life for each vintage is equal to the area under the Mortality Curve specified in Columns (C) and (D) using a half year convention for the first year placed in service. The weighted remaining life is calculated once a year at the beginning of the year.
- 3 For FERC accounts 303, 352 through 359 and 390 through 398, Column F is fixed and cannot be changed absent Commission approval or acceptance.
- 4 Column (G) is the depreciable amount of gross plant investment reported in the annual FERC Form No. 1 filing on pages 207 (Electric) and 356 (Common) by account or subaccount. Column (H) is the accumulated depreciation by account or subaccount.
- Column (I) is the end of year depreciable net plant in the account or subaccount.
- 6 Reserved
- 7 Reserved
- 8 At least every 5 years, PECO Energy Company will file with the Commission a depreciation study supporting its existing Estimated Life and Mortality Curve for each account or subaccount.
- 9 The depreciation expense associated with Asset Retirement Obligations (booked to accounts 359.1 and 399.1) are not included in the tables above.
- The life of each software or other intangible plant will be estimated at the time the plant is placed into service, and will not change over the life of each individual plant established in this manner.
- The depreciation expenses related to Common General Electric reflect electric common plant. The depreciation expenses associated with Transportation Equipment and Power Operated Tools are excluded from Account 403 and directly assigned to the functional O&M and capital accounts based on use.

Attachment 9

Excess / (Deficient) Deferred Income Taxes (Note B and Attachment H-7 Notes N, O and P)

						PECO Enc	ergy Company								
	EDVE 4 COLOR OF COLOR	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)
	EDIT Amortization Amount (Note C)		January	February	March	April	Mav	June	July	August	September	October	November	December	Total
	Protected Property		,	-		•	-		3		·				
2	Transmission		\$ 105,708 \$	\$ 105,708 \$	105,708 \$	105,708 \$	105,708 \$	105,708 \$	105,708 \$	105,708	\$ 105,708	\$ 105,708	\$ 105,708	105,708	\$ 1,268,501
3	General		\$ 2,330 \$	\$ 2,330 \$	2,330 \$	2,330 \$	2,330 \$	2,330 \$	2,330 \$	2,330	\$ 2,330	\$ 2,330	\$ 2,330	3 2,330	\$ 27,962
4	Transmission Allocation % (Att H-7 P4, L11, C	Col 5)	9.95%												
5	Allocated to Transmission		\$ 232 5	\$ 232 \$	232 \$	232 \$	232 \$	232 \$	3 232 \$	232	\$ 232	\$ 232	\$ 232	3 232	\$ 2,783
6	Common (To Be Split TDG)		\$ 41,088 \$	\$ 41,088 \$	41,088 \$	41,088 \$	41,088 \$	41,088 \$	41,088 \$	41,088	\$ 41,088	\$ 41,088	\$ 41,088	\$ 41,088	\$ 493,061
7	Transmission Allocation % (L 4 * Electric Factor	or in FERC Form 1 P356)													
8	Allocated to Transmission		\$ 3,186 \$	\$ 3,186 \$	3,186 \$	3,186 \$	3,186 \$	3,186 \$	3,186 \$	3,186	\$ 3,186	3,186	\$ 3,186	3,186	\$ 38,228
9	Total Protected Property		\$ 109,126 \$	\$ 109,126 \$	109,126 \$	109,126 \$	109,126 \$	109,126 \$	109,126 \$	109,126	\$ 109,126	\$ 109,126	\$ 109,126	\$ 109,126	\$ 1,309,512
10	Non-Protected Property (Note A)		\$ 201.938 \$	\$ 201,938 \$	201,938 \$	201,938 \$	201,938 \$	201,938 \$	S 201,938 \$	201,938	\$ 201,938	\$ 201.938	\$ 201,938	\$ 201,938	\$ 2,423,260
10	Non-Protected Property (Note A)		\$ 201,938	\$ 201,938 \$	201,938 \$	201,938 \$	201,938 \$	201,938 \$	201,938 \$	201,938	\$ 201,938	201,938	\$ 201,938	201,938	\$ 2,423,260
11	Non-Protected, Non-Property - Pension Asset (Note A)		\$ 74,049 \$		74,049 \$		74,048 \$	74,048 \$	74,048 \$	74,048	\$ 74,048	\$ 74,048	\$ 74,048	74,048	\$ 888,579
	Non-Protected, Non-Property - Non-Pension Asset (Note A	1)	\$ (78,380) \$		(78,380) \$		(78,380) \$	(78,380) \$		(78,380)					
13	Total Non-Protected, Non-Property (Note A)		\$ (4,331) \$	\$ (4,331) \$	(4,331) \$	(4,332) \$	(4,332) \$	(4,332) \$	\$ (4,332) \$	(4,332)	\$ (4,332)	\$ (4,332)	\$ (4,332)	(4,332)	\$ (51,984)
	EDIT Balance (Notes C and D)														
															Prior and Current
		December Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	December Average
	Protected Property														
15	Transmission	\$ 76,629,985	76,524,277	76,418,568	76,312,860	76,207,151	76,101,443	75,995,735	75,890,026	75,784,318	75,678,609	75,572,901	75,467,192	75,361,484	75,995,735
16		\$ 1,415,673	1,413,343	1,411,013	1,408,683	1,406,352	1,404,022	1,401,692	1,399,362	1,397,032	1,394,702	1,392,371	1,390,041	1,387,711	1,401,692
17		9.95%													
18	Allocated to Transmission	\$ 140,898	140,666	140,434	140,202	139,970	139,738	139,506	139,274	139,042	138,810	138,578	138,347	138,115	139,506
19		\$ 10,336,412	10,295,324	10,254,235	10,213,147	10,172,058	10,130,970	10,089,882	10,048,793	10,007,705	9,966,616	9,925,528	9,884,439	9,843,351	10,089,882
20		7.75%													
21	Allocated to Transmission	\$ 801,398	798,212	795,026	791,841	788,655	785,469	782,284	779,098	775,912	772,727	769,541	766,355	763,170	782,284
22	<b>Total Protected Property</b>	\$ 77,572,280	77,463,154	77,354,028	77,244,902	77,135,776	77,026,650	76,917,524	76,808,398	76,699,272	76,590,146	76,481,020	76,371,894	76,262,769	76,917,524
22	V . D D	0.602.045	0.401.107	0.200.160	0.007.220	0.005.202	0.602.252	0.401.415	0.270.477	0.055.530	7.075.600	7 (72 ((1	7 471 722	7.260.705	0.401.415
23	Non-Protected Property (Note A)	\$ 9,693,045	9,491,107	9,289,168	9,087,230	8,885,292	8,683,353	8,481,415	8,279,477	8,077,538	7,875,600	7,673,661	7,471,723	7,269,785	8,481,415
24	Non-Protected, Non-Property - Pension Asset (Note A)	\$ 1,777,082	1,703,033	1,628,984	1,554,935	1,480,887	1,406,839	1,332,791	1,258,743	1,184,695	1,110,647	1,036,599	962,551	888,503	1,332,793
25	Non-Books and Non-Books Non-Booking Associated A	(1 001 060)	(1 002 600)	(1.724.200)	(1.645.027)	(1.567.547)	(1.490.167)	(1.410.707)	(1.222.406)	(1.254.026)	(1.175.646)	(1.007.266)	(1.010.005)	(040 505)	(1.410.797)

#### Notes:

EDIT data, including EDIT amounts and balance, for Protected, Non-Protected Property and Solution of EDIT amounts. The amounts and categorization of these balances as of December 31, 2017 is: Protected Property - Transmission (Line 15): \$79,726,712; Protected Property - Electric General to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution, Transmission and Gas (Line 19): \$11,901,494; Non-Protected Property (Line 23): \$16,962,821; Non-Protected Non-Property (Line 26): (\$260,021).

(1,489,167)

(82,328)

(1,567,547)

(86,660)

(1,410,787)

(77,996)

(1,332,406)

(73,663)

(1,175,646)

(64,999)

(1,097,266)

(60,667)

(1,018,885)

(56,334)

(940,505)

(52,002)

(1,410,787)

(77,994)

(1,254,026)

(69,331)

The amortization schedule of the EDIT balance related to Tax Cuts and Job Act of 2017 shall be consistent with the following periods:

(1,881,068)

(103,986)

Protected: ARAM Non-Protected Property: 7 years

25 Non-Protected, Non-Property - Non-Pension Asset (Note A) \$

26 Total Non-Protected, Non-Property (Note A)

Non-Protected, Non-Property: 5 years

The Non-Protected Property EDIT balance shall be fully amortized by the end of 2024 and the Non-Protected, non-Property EDIT balance shall be fully amortized by the end of 2022.

(1,802,688)

(99,655)

(1,724,308)

(95,324)

(1,645,927)

(90,992)

C The data of the annual amortization amount and balance are from PECO's Tax Accounting records.

D EDIT balance was reclassified from ADIT to EDIT in December 2017.

#### Attachment 6G PECO

## PECO Energy Company Accumulated Deferred Income Taxes Remeasurement Attachment 9A - Deficient / (Excess) Deferred Income Taxes Worksheet

Second					ADET B D	o Chango /D	31 2017)		Tax Cu	ts and Jobs Act of 2		or 31, 2017)				Deficient / /F	re) Deformed I	r (Dosomber 21 2017)				
Part					ADIT - Pre Rat	e Change (December	r 31, 201/)			ADIT - Post Ra	ue Change (Decembe	er 51, 201/)						s (December 31, 2017)				Т
The section of the se	etailed Description	Description		Federal Gross Timing Difference	@ 35%	ADIT		ADIT		@ 21%	ADIT		ADIT	Deferred Tax Impact		Asset / Liability Deferred Taxes	Deficient / (Excess) ADIT Balance	Allocator	Electric Transmission	(Note B,C)	Deficient / (Excess) ADIT Balance	,
Selection of the select	(A) ERC Account 190 (Note A)	(R)	(C)	(1)	(E)=(D) · 35%	(F)	(G) = (F) ~ 35% (	n; - (E) + (F) + (G)	(1)	(J) = (1) ~ 21%	(A)	(L) = (K) * 21%	(31) = (3) + (K) + (L)	(N) = (H) - (M)	(U)	(P)	(O) = (N) - (O) - (P)		(8)	(1)	(U) = (Q) * (T)	
Series of the se	ccrued Benefits ddback of NQSO Expense	Addback of NQSO Expense	Non-Property	7,573,861	2,650,851	756,629	(264,820)	3,142,660	7,573,861	1,590,511	756,629	(158,892)	2,188,247	954,413	s -	s -	954,413	A&G Ratio	No Yes	9.700%	\$ - 92,578	š
Separate sep	ort-Organizational Costs	Amort-Organizational Costs	Non-Property					-,,	-,,-								634,319	N/A	Yes No	0.000%	61,529	
The state of the s	aritable Carryforward	Bad Debt - Change in Provision Charitable Carryforward	Non-Property	55,580,528 12,870,332	19,453,185 4,504,616	5,552,495 1,920,307	(672 107)	5.752.815	55,580,528 12,870,332	2 702 770	5,552,495 1,920,307	(403.264)	16,058,382 4,219,812	1 533 003	7,003,925 1,533,003		:	N/A	No No	0.000%	:	
Margin   M	ferred Compensation	Deferred Compensation		10.603.527	247,394 3,711,234	1.059.292	(370,752)	4,399,774	10.603.527	2.226.741	1.059.292	(222,451)	3,063,582	1.336,193			1,336,193	100% Distribution	No No	0.000%	:	
Margin   M	S 112	FAS 112	Non-Property Non-Property	838,834	293,592			348,062	838,834	176,155			242,357	105,705			105,705	A&G Ratio	No Yes	9.700%	10,253	3
STATE WAS ALT	47 ARO	FIN 47 ARO	Non-Property	21,797,137 24,994,573	7,628,998 8,748,100	2,496,958	(873,935)	7,628,998 10,371,123	21,797,137 24,994,573	4,577,399 5,248,860	2,496,958	(524,361)	4,577,399 7,221,457	3,051,599 3,149,666	3,149,666		3,051,599	Plant 100% Distribution	No No	0.000%	:	
STATE	ntina Pay	Incentive Pay	Non-Property	42,658,321	14,930,412	4,261,566	(1,491,548)	17,700,431	42,658,321	8,958,247	4,261,566	(894,929)	12,324,885	5,375,546		1	5,375,546		No Yes	9.700%	521,429	)
Selection of the plant of the p	ger Costs	Merger Costs	Non-Property Non-Property	36,672,820	12,835,487	3,663,615	(1,282,265)	15,216,837	36,672,820	7,701,292	3,663,615	(769,359)	10,595,548	4,621,289	4,621,289		:	N/A	No No	0.000%	:	
The state of the s	olete Materials Provision	Obsolete Materials Provision	Non-Property													1		100% Distribution	No No	0.000%	:	
The standard of the standard o	lity Commitment Fees	Facility Commitment Fees	Non-Property	1,102,731	363,763	110,103	(36,336)	437,370	1,102,731	231,376	110,103	(23,133)	318,008	138,902			138,902	Plant	No No	0.000%		
Campaigness	P Liability Reg Asset	MGP Liability Reg Asset	Non-Property		2,786,334	795,299 597,602	(278,355)	3,303,278		1,671,800	795,299 597,602	(167,013)	2,300,087	1,003,192		1	1,003,192 753,816	100% Gas	No No	0.000%	-	
Series of the se	er Current Reg Asset	Other Current Reg Asset Other Noncurrents Railroad Liability	Non-Property Non-Property	20,258,526	7,090,484	2,023,827	(708,339)	8,405,972	20,258,526	4,254,290	2,023,827	(425,004)	5,853,114	2,552,858			2,552,858		No No	0.000%		
The state of the s	Uneamed Revenue-Deferred Rents	Other Unearned Revenue-Deferred Rents Payroll Taxes	Non-Property Non-Property	1,072,962	375,537	107,189			1,072,962	225,322	107,189	(22,510)		135,208		1	135,208	Plant A&G Ratio	No No	0.000%	:	
The state of the s	ylvania NOL on Expense Provision	Pennsylvania NOI.	Non-Property Non-Property		1	9,763,899	(3,417,365)	6,346,535			9,763,899	(2,050,419)	7,713,480	(1,366,946)			(1,366,946)	Plant	Yes No	0.000%	(119,987	)
Mary	Attachment Reserve Setirement Benefits	Post Retirement Benefits	Non-Property	319,254,558	111,739,095	31,893,530	(11,162,736)	132,469,890	319,254,558	67,043,457	31,893,530	(6,697,641)	92,239,346	40,230,544	1		40,230,544	N/A A&G Ratio	No Yes	9.636%	3,876,502	2
Column   C	Trust & Maxi Flat Income	Rabbi Trust & Maxi Flat Income	Non-Property	(152,696)	(53,444)	(15,254)	5,339	(63,359)	(152,696)	(32,066)	(15,254)	3,203	(44,117)	(19,242)	(19,242)			N/A 100% Distribution	No No	0.000%	:	
The state of the s	53A - Inventory Adjustment	Sec 263A - Inventory Adjustment	Non-Property	2,452,335	858,317	244.988	(85,746)	1.017.560	2,452,335	514,990	244,988	(51,448)	708,531	309.029			309.029	100% Gas	No No	0.000%	:	
March   Marc	Refund	SECA Refund	Non-Property	15,440,812	5,404,284	1,542,537	(539,888)	6,406,934	15,440,812	3,242,571	1,542,537	(323,933)	4,461,175	1,945,759			1,945,759	N/A	No No	0.000%	:	
Seminar Semina	rance PMTS Change in Provision	Severance PMTS Change in Provision	Non-Property Non-Property								24,844							A&G Ratio	No Yes	9.755%	3,057	,
Company	cation Pay Change in Provision getation MGMT Accrual	Vegetation MGMT Accrual	Non-Property Non-Property	4,064,328 5,402,597	1,422,515 1,890,909	406,026 539,719	(188,902)	2,241,727	4,064,328 5,402,597	853,509 1,134,545	406,026 539,719	(85,266) (113,341)	1,560,924	680,803			680,803	100% Distribution	No No	0.000%	:	
The state of the s	ers Compensation Reserve al FERC Account 190	Workers Compensation Reserve	Non-Property	\$ 649,841,629 S	15,257,520 227,444,570 S	4,354,932 73,140,105 S	(1,524,226) (25,599,037) \$	18,088,226 274,985,638	\$ 649,841,629	9,154,512 S 136,466,742 S	4,354,932 73,140,105	(914,536) S (15,359,422) S	12,594,908 194,247,425	s 80,738,213	S 16,288,641	s -	\$ 5,493,318 \$ 64,449,572	A&G Ratio	Yes	9.700%	\$ 4,978,213	,
The state of the s	C Account 282 (Note A)																					
The field of the f			Protected Property	\$ (85,010,674) \$	(29.753.736) \$			(29 753 736)	\$ (85.010.674)	s (17.852.242) s			(17.852.242)	\$ (11.901.494)			\$ (11.901.494)	Plant	Vor	7.715%	\$ (018.175	5)
The field of the f		Distribution - Electric	Protected Property	(2.276.638.656)	(796.823.530)		: "	(796.823.530)	(2.276.638.656)	(478,094,118)			(478,094,118)	(318,729,412)			(318,729,412)	Plant	No	0.000%	(166,365	
Part	nission	Transmission	Protected Property	(569,476,514) (924,863,699)	(199,316,780)		:	(199,316,780)	(569,476,514) (924,863,699)	(119,590,068)			(119,590,068)	(79,726,712)	:		(79,726,712)	100% Transmission	Yes	100.000%	(79,726,712	
Second   S				(-2,000,000)	(,,)			(-23,102,232)	(-2-1,000,000)	( 1,1,7)			(	(-2-,,)			(,,					
See the see of the see	100	Common	Unprotected Property Unprotected Property	14,122,236 (349,743,572)	4,942,782 (122,410,250)	1	:	4,942,782 (122,410,250)	14,122,236 (349,743,572)			:	2,965,669 (73,446,150)	1,977,113 (48,964,100)			1,977,113 (48.964,100)	Plant Plant	No No	0.000%	:	
The secretary of the se	ic General mission	Electric General Transmission	Unprotected Property	(157.866.616)	(55 253 315)	1	:	(55 253 315)	(157.866.616)	(33 151 989)		:	(33 151 989)	(22 101 326)			(22 101 326)	100% Transmission	No Yes	100 000%	(22,101,326	5)
Series Comment		Transmission - CIAC Distribution - Gas	Unprotected Property Unprotected Property	21,063,877 (107,769,784)		1	:		21,063,877 (107,769,784)			:				1						
The fine of the control of the contr																						
Part	ution - Electric	Distribution - Electric	Unprotected Property Unprotected Property				7 760 229	(14.411.854)	1			4 656 138	(17 515 946)	3 104 092			3 104 092	Plant	No	0.000%	:	
Second   S	mission	Transmission	Unprotected Property			7,603 (36,703,612)	(2,661) 12,846,264	4,942 (23,857,348)	1		7,603 (36,703,612)	(1,597) 7,707,759	6,006 (28,995,853)	(1,064) 5,138,506			(1,064) 5,138,506	Plant 100% Transmission	No Yes	100.000%	5,138,506	š
Control   Cont	smission - CIAC ibution - Gas	Transmission - CIAC Distribution - Gas	Unprotected Property Unprotected Property			2,112,411 (10,558,443)	(739,344) 3,695,455	1,373,067 (6,862,988)	1		2,112,411 (10,558,443)	(443,606) 2,217,273	1,668,805 (8,341,170)	(295,738) 1,478,182			(295,738) 1,478,182	Plant Plant	No No	0.000% 0.000%	:	
Sear- Marie		Other Flow-through	Unprotected Property	(1,962,869,054)	(687,004,169)	(478,101,449) (544,103,034) S	167,335,507	(997,770,110)	(1,962,869,054)	(412,202,501)	(478,101,449)	100,401,304	(789,902,646)	(207,867,465)		(207,867,465)	\$ (613.498.983)	Plant	No	0.000%	s (97,774,073	-
Second   Act   To Stand Maner   Second Maner   Se				3 (0,411,000,220) 3	(2,2-0,3)-2,100)	(344,140,4034) 3	170750302 3	(2007/01/102)	3 (0,411,000,220)	3 (1040011000) 3	(344,103,034)	114201,007	(1,7,0,132,703)	3 (021200,447)	•	(201,001,40.)	3 (015470,705)				3 (7)(7)(0)	•
Supplied   Carlo Supp	129 Smart Meter Receivable	AEC Receivable	Non-Property Non-Property	(4.056.846)	(1.419.896)	(405.279)	141 848	(1.683.327)	(4.056.846)	(851.938)	(405 279)	85 109	(1.172.108)	(511.219)	s -	s -	\$ (3,125,703) (511,219)	100% Distribution	No No	0.000%		
Segregation   Color Supply Rep Asset   Supply Rep	-BK-Premiums on Reacqd Debt-9.5% forgiveness Reg Asset			(1,746,005) (7,289,034)	(611,102) (2,551,162)	(174,426) (728,174)	61,049 254,861	(724,478) (3,024,475)	(1,746,005) (7,289,034)	(366,661) (1,530,697)	(174,426) (728,174)	36,629 152,917	(504,457) (2,105,955)	(220,021) (918,520)				Plant 100% Distribution	Yes No	9.700% 0.000%	(21,342	:)
Ref Case   File Place	Shopping Reg Asset - Regulatory Asset	CAP Shopping Reg Asset DSP 2 - Regulatory Asset	Non-Property Non-Property	(258,131)					(258,131)			5,415				1	(32,528)	100% Distribution 100% Distribution	No No	0.000%	:	
Fig. 1 (a) (a) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c		Elec Rate Case EXP - Reg Asset		(688 709)	(241.048)	(68 802)	24.081	(285 770)	(67,717)	(144.629)	(6,765)	14 448	(198 983)	(86.787)		1	(8,533) (86,787)	100% Distribution 100% Distribution	No No	0.000%	:	
Special Class   Clas	09 TCJA	FAS 109 NonTCJA	Non-Property						1,394,047,651	292,750,007	(169,813,120) 139,265,360	(29,245,726)	402,769,641	(402,769,641)				N/A N/A	No No	0.000%	:	
METT & STT	Up on State Def Tax Adj- AMR Reg Asset	Gross Up on State Def Tax Adj- AMR Reg Asset	Non-Property	(142,280)	(49,798)	(14,214)	4,975	(59,037)	(142,280)	(29,879)	(14,214)	2,985	(41,108)	(17,929)			(17,929)	N/A	No No	0.000%	:	
**Mean Accurated Numbers of the Computation According Numbers of Number	ry Pay Change in Provision lef FIT & SIT	Holiday Pay Change in Provision OCI-Def FIT & SIT	Non-Property	1		1	:		1			:					:	A&G Ratio 100% Distribution	No No	0.000%	:	
CAF Frequences Reg Aust - Current   Non-Property	n Accrual	Vacation Accrual	Non-Property		1		:	:		1		:	:				:	Plant A&G Ratio	No No	0.000%	:	
Capture Reg Aust - Current   Capture Reg Au	Meter hopping Reg Asset - Current	Smart Meter CAP Shopping Reg Asset - Current	Non-Property Non-Property		1		:	:		1		- :	:	:			:	100% Distribution	No No	0.000%	:	
A PURT Non-Property Control Search Monte	Forgiveness Reg Asset - Current	CAP Forgiveness Reg Asset - Current FAS 112	Non-Property Non-Property		1		:	:		1		- :	:	:			:	A&G Ratio	No No	0.000%	:	
Part	A	PURTA	Non-Property		1					1			:		1		:	100% Distribution	No No	0.000%	:	
Classic Regulater   Rate Regulat	on Expense Provision	Seamless Moves Pension Expense Provision	Non-Property Non-Property	(363,402,672)	(127,190,935)	(36,303,927)	12,706,374	(150,788,488)	(363,402,672)	(76,314,561)	(36,303,927)	7,623,825	(104,994,663)	(45,793,824)	(26,878,090)		(18,915,734)	A&G Ratio	No Yes	23.487%	(4,442,703	3)
FERC Account 283  S C1444 (33,446) S C750,446,766) S (212,297,58) S 74,154,15 S (888,461,49) S C750,857,55 S (75,088,775) S (15,751,8617) S C1,640,4586) S C1,540,4586 S C	Tax Reserve			(18,710,444)	(6,548,655)	(2.211.202)			(18,710,444)		(2.211.205	406.334					(2,619,462)	A&G Ratio	No Yes	9.702%	(254,146	))
Protocoled Property         \$ (538,470,685)         \$ (80,811.)           Upportected Property         (71,976,698)         (16,962.8           Non-Property         34,941.55         2600.           Total Unprotected         5 (16,702.8         5 (16,702.8	e Keg Asset al FERC Account 283	AKO- Reg Asset	Non-Property			(2,311,303) (212,329,758) \$	808,956 74,315,415 S			s (157,518,017) s			(215,238,891)	S (673,222,158)		S (616,972,149)		100% Distribution	No		\$ (4,718,192	
Unprotected Property         (7,976,698)         (16,962.2           Non-Property         34,941,535         260,0           Total Unprotected         \$ (37,085,163)         \$ (16,702.8	and Total			S (7,905,298,046) S	(2,766,854,316) S	(683,292,687) S	239,152,440 S	(3,210,994,563)	S (6,511,250,395)	S (1,367,362,583) S	(544,027,327)	S 114,245,739 S	(1,797,144,171)	S (1,413,850,392)	S (13,504,930)	S (824,839,614)	S (575,505,848)				\$ (97,514,052	<u>ī</u>
Non-Property         34,941,535         260,00           Total Unprotected         S         (37,085,163)         S         (16,702,8																Protected Property	\$ (538,470,685)				\$ (80,811,252	2)
Total Unpredicted \$ (77,005,163) \$ (16,702,5																					(16,962,821	
																					\$ (16,702,800	
															Tests						\$ (97,514,052	Ĺ

#### Instructions

In accordance with ASC 740, deferred tax anexts and liabilities are adjusted (or measured) for the effect of the changes is tax low (including tax rates) in the period that the change is incared. Adjustments are recorded in the appropriate deferred incone tax behaves does commiss (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the reduced classification experiments of the accounts. If 28 a centred action is a regular and 281, 281 an

2. Set the allocation percentages equal to the applicable percentages at the date of the rate change.

A Categorization of forms as protected or non-protected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (IRS) with respect to that items. Balances associated with the tax rate change will not be adjusted (except for amortization each your) absent anded adjustments, tax return amondments, or a change in IRS guidance. Any resulting eaching will be promiserably disclosed including be basis freth echange.

C The allocation factors for lines 45 and 47 are subject to the change as reflected in Attachment 9 – Excess / (Deficient) Deferred Income Taxes, lines 17 and 20.

Notes

#### Attachment 10 Pension Asset Discount Worksheet PECO Energy Company

1	13 Month Average Pension Asset (Note A)	30,324,232 (Attachment 4, line 28(i))
2 3 4	Net ADIT Balance Prior Year ADIT Related to Transmission Pension Asset Current Year ADIT Related to Transmission Pension Asset Average ADIT Balance Related to Transmission Pension Asset	(9,609,448) (9,609,448) (9,806,062) (Attachment 4B "PENSION EXPENSE PROVISION" times S&W Allocator) (9,707,755) (Average of Lines 2 and 3)
5	Net Unamortized EDIT Balance	\$ (1,332,793) (Attachment 9 line 24 "Average")
6	Net Pension Asset	\$ 19,283,684 (Line 1 plus Line 4 plus Line 5)
7	100% of ATRR on Net Pension Asset	1,840,683 (Line 6 times Attachment H-7 page 3, line 34, col (3) times (1+Attachment H-7 page 4, line 18, col (5))
8	Times Pension Discount %	60%
9	ATRR Discount on Net Pension Asset	\$ 1,104,410 (Line 7 times Line 8)

Source

Note:

A: PECO's transmission-related Pension Asset balance is capped at \$33 million. Such limit may only be changed pursuant to a section 205 or 206 filing.

Attachment 11 Cost of Capital PECO Energy Company

| Line | Long Term Interest (117, line 62 through 67), Excluding LVT Interest | 18, linest on Long-Term Debt (427) | 149,886,942 | 2 Amost, of Debt Dies, and Expense (428) | 2, 293,932 | 3 Amost antization of Loss on Recognized Debt (428.1) | 74,346 | 4 (Less) Amost, of Priemium on Debt-Credit (429) | - C. | 18, Amost antization of Loss on Recognized Debt (428.1) | - C. | 18, Amost antization of Loss on Recognized Debt (428.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization o

13-Month Average Balance of Long-term Debt,

	Long -term Debt (112, Lines 18 through 21)	Dec	ember Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	13-Month Average
9	Bonds (221)		3,800,000,000	3,800,000,000	3,800,000,000	4,175,000,000	4,175,000,000	4,175,000,000	4,175,000,000	4,175,000,000	4,175,000,000	4,250,000,000	4,250,000,000	4,250,000,000	4,250,000,000	4,111,538,462
10	(Less) Reacquired Bonds (222)		-	-									-			-
11	Advances from Associated Companies (223)		184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609
12	Other Long-Term Debt (224)			-												
13	Total (Line 9 - Line 10 + Line 11 + Line 12)	S	3,984,418,609 S	3,984,418,609 S	3,984,418,609 S	4,359,418,609 S	4,359,418,609 \$	4,359,418,609 \$	4,359,418,609 \$	4,359,418,609 \$	4,359,418,609 \$	4,434,418,609 S	4,434,418,609 S	4,434,418,609 S	4,434,418,609 S	4,295,957,071
	Proprietary Capital (112, line 2 through 15)															
14	Common stock issued (201)		1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251
15	Preferred Stock (204) (112.3.c) (5-P3 Support Note B)															
16	Capital Stock Subscribed (202, 205)			-												
17	Stock Liability for Conversion (203, 206)		-	-									-			-
18	Premium on Capital Stock (207)		-	-									-			-
19	Other Paid-in Capital (208-211)		1,591,124,952	1,591,124,952	1,591,124,952	1,591,124,952	1,591,124,952	1,986,124,952	1,986,124,952	1,986,124,952	1,986,124,952	2,005,297,231	2,005,297,231	2,005,297,231	2,005,297,231	1,840,101,038
20	Installments Received on Capital Stock (212)			-												
21	(Less) Discount on Capital Stock (213)			-												
22	(Less) Capital Stock Expense (214)		86,742	86,742	86,742	86,742	86,742	86,742	86,742	86,742	86,742	86,742	86,742	86,742	86,742	86,742
23	Retained Earning s(215, 215.1, 216)		4,796,604,471	4,872,504,723	4,937,081,518	4,890,163,530	4,920,052,602	4,953,849,688	4,920,809,825	4,973,979,867	5,036,178,055	4,958,343,201	4,965,218,314	5,029,070,142	5,006,722,006	4,943,121,380
24	Unappropriated Undistributed Subsidiary Earnings (216.1)		(3,280,486,128)	(3,287,177,571)	(3,292,849,821)	(3,292,129,530)	(3,294,911,798)	(3,297,972,310)	(3,303,797,866)	(3,307,680,163)	(3,311,561,183)	(3,315,435,695)	(3,319,329,090)	(3,323,207,948)	(3,327,073,851)	(3,304,124,073)
25	(Less) Reacquired Capital Stock (217)			-												
26	Noncorporate Proprietorship (Non-major only) (218)		-	-									-			-
27	Accumulated other Comprehensive Income (219)		2,938,935	2,298,081	2,298,081	3,094,457	2,453,603	2,453,603	3,515,138	2,874,283	2,874,283	3,894,075	3,253,221	3,253,221	3,914,962	3,008,919
	Total Proprietary Capital (Line 14+ Line 15 + Line 16 + Line 17 + Line 18 + Line 19	,														
28	+ Line 20 - Line 21 - Line 22 + Line 23 + Line 24 - Line 25 + Line 26 + Line 27)		4,533,099,739	\$4,601,667,694	\$4,660,572,240	\$4,615,170,918	\$4,641,636,868	\$5,067,373,442	\$5,029,569,558	\$5,078,216,448	\$5,136,533,616	\$5,075,016,321	\$5,077,357,185	\$5,137,330,154	\$5,111,777,856	4,905,024,772
29	Preferred Stock (line 15)	S	- S	- S	- S	- S	- S	- \$	- S	- \$	- \$	- S	- S	- S	- S	
30	Common Stock (line 28 - line 29)	S	4,533,099,739 S	4,601,667,694 S	4,660,572,240 S	4,615,170,918 S	4,641,636,868 \$	5,067,373,442 \$	5,029,569,558 \$	5,078,216,448 \$	5,136,533,616 \$	5,075,016,321 \$	5,077,357,185 \$	5,137,330,154 \$	5,111,777,856 S	4,905,024,772

Appendix 1B Populated Projected Net Revenue Requirement – MDTAC

## ATTACHMENT H-7B MDTAC FORMULA RATE TEMPLATE

CAL	CALCULATION OF MONTHLY AMORTIZED REGULATORY ASSET TO BE RECOVERED										
1	Annual Revenue Requirement on	Attachment 1 - Revenue Requirement									
1	Regulatory Asset Amortization	Line 3	\$1,301,064								
2	True-up Adjustment with Interest	Attachment 2 - True-Up Line 24	(\$1,013,498)								
	Net Annual Revenue Requirement										
3	on Regulatory Asset Amortization										
	with True-up	Line 1 + line 2	\$287,566								
	Net Monthly Revenue Requirement										
4	on Regulatory Asset Amortization										
	with True-up	Line 3 / 12	\$23,964								

#### PECO Energy Company Summary of Transmission SFAS 109 Regulatory Asset (Account 182.3) Amortization

## For the 12 months ended 12/31/2021

 1
 SFAS 109 Reg Asset Amortization (Notes A and B)
 \$ 1,301,064

 2
 Other Tax Adjustments (Note C)
 \$ 

 3
 Adjusted Total
 \$ 1,301,064

#### Notes:

- (A) All items are asssociated with ratemaking flow through requirements
- (B) Additional detail is provided on page 2 of this exhibit
- (C) Amortization of FAS 109 Regulatory Asset.

# True-Up with Interest PECO Energy Company

		Month (Note A)	FERC Monthly Interest Rate
1		January	0.0028
2		February	0.0025
3		March	0.0028
4		April	0.0027
5		May	0.0028
6		June	0.0027
7		July	0.0028
8		August	0.0028
9		September	0.0027
10		October	0.0028
11		November	0.0027
12		December	0.0028
13		January	0.0028
14		February	0.0025
15		March	0.0028
16		April	0.0027
17		May	0.0028
18	Average of lines 1-17 above		0.0027

## Notes:

A The FERC Quarterly Interest Rate in column [A] is the interest applicable to the Month indicated.

19	Actual Revenue Requirement	1,301,064
20	Revenue Received	2,269,529
21	Net Under/(Over) Collection (Line 19 - Line 20)	(968,465)
22	17 Months	17
23	Interest (Line 18*Line 21*Line 22)	(45,034)
24	Total True-up	(1,013,498)

## PECO Energy Company

	G GE : : GE   G   1	09 Regulatory Asset (Account 182.	3)
	December 31, 2020 thr	ough December 31, 2021	
	12/21/2020	Activity	12/31/2021
RANSMISSION ONLY	12/31/2020	Activity	12/31/2021
epair Allowance	7,353,236	(69,780)	7,283,457
deral and State Flow Through	20,709,836	(271,531)	20,438,305
acess Deferreds/pre-1981 Deferreds	14,814,015	(571,168)	
			14,242,847
ther	376,136	(4,349)	371,787
otal	43,253,223	(916,828)	42,336,396
OMMON (TO BE COLIT TOC)			
OMMON (TO BE SPLIT TDG)			
epair Allowance	7.424.647	(10.764)	7 404 003
deral and State Flow Through	7,424,647	(19,764)	7,404,883
ccess Deferreds/pre-1981 Deferreds	2,508,886	(71,350)	2,437,536
ther	1,247,531	(26,162)	1,221,369
otal	11,181,064	(117,276)	11,063,788
			, column 5 * Common Allocation F
ransmission Allocation %	7.75%	Form 1 page 356)	
pair Allowance	-	- (1.520)	- 574.112
deral and State Flow Through	575,644	(1,532)	574,112
ccess Deferreds/pre-1981 Deferreds	194,518	(5,532)	188,986
her otal	96,723	(2,028)	94,695 857,792
nai	866,885	(9,093)	837,792
LECTRIC GENERAL (TO BE SPLIT TD)			
epair Allowance	9,042	(80)	8,962
deral and State Flow Through	884,418	9,126	893,544
derai and state Flow Through		9,120	055,544
_		(1,332)	139,385
ccess Deferreds/pre-1981 Deferreds	140,717		139,385
ccess Deferreds/pre-1981 Deferreds		(1,332)	
ccess Deferreds/pre-1981 Deferreds ther	140,717 2,303	(1,332) (71)	139,385 2,232
ccess Deferreds/pre-1981 Deferreds ther	140,717 2,303	(1,332) (71)	139,385 2,232
ccess Deferreds/pre-1981 Deferreds ther	140,717 2,303	(1,332) (71)	139,385 2,232
ccess Deferreds/pre-1981 Deferreds ther	140,717 2,303 1,036,480	(1,332) (71)	139,385 2,232 1,044,123
ccess Deferreds/pre-1981 Deferreds ther total	140,717 2,303 1,036,480	(1,332) (71) 7,643	139,385 2,232 1,044,123
ccess Deferreds/pre-1981 Deferreds ther total  cansmission Allocation %	140,717 2,303 1,036,480 9,95%	(1,332) (71) 7,643 Source: Attachment H-7A, page 4	139,385 2,232 1,044,123
ccess Deferreds/pre-1981 Deferreds ther that  ther that  ther that  ther that  ther that that ther that ther that ther that ther that ther that ther that th	140,717 2,303 1,036,480 9.95% 900 88,023	(1,332) (71) 7,643 Source: Attachment H-7A, page 4	139,385 2,232 1,044,123 5, line 11, column 5 892
ccess Deferreds/pre-1981 Deferreds ther total  cansmission Allocation % epair Allowance	140,717 2,303 1,036,480 9.95%	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908	139,385 2,232 1,044,123 5, line 11, column 5 892 88,932
coss Deferreds/pre-1981 Deferreds ther total  consmission Allocation % epair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds	140,717 2,303 1,036,480 9.95% 9.900 88,023 14,005	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133)	139,385 2,232 1,044,123 5, line 11, column 5 892 88,932 13,873
coss Deferreds/pre-1981 Deferreds ther total  consmission Allocation % expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther	140,717 2,303 1,036,480 9.95% 900 88,023 14,005 229	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7)	139,385 2,232 1,044,123 1, line 11, column 5 892 88,932 13,873 222
coss Deferreds/pre-1981 Deferreds ther total  consmission Allocation % expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther	140,717 2,303 1,036,480 9.95% 900 88,023 14,005 229	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7)	139,385 2,232 1,044,123 1, line 11, column 5 892 88,932 13,873 222
coss Deferreds/pre-1981 Deferreds ther total  consmission Allocation % expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther	140,717 2,303 1,036,480 9.95% 900 88,023 14,005 229	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7)	139,385 2,232 1,044,123 1, line 11, column 5 892 88,932 13,873 222
coss Deferreds/pre-1981 Deferreds ther total  consmission Allocation % expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther total	140,717 2,303 1,036,480 9.95% 900 88,023 14,005 229	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7)	139,385 2,232 1,044,123 1, line 11, column 5 892 88,932 13,873 222
coss Deferreds/pre-1981 Deferreds ther total  Tansmission Allocation % Espair Allowance deral and State Flow Through teess Deferreds/pre-1981 Deferreds ther total	140,717 2,303 1,036,480 9,95% 900 88,023 14,005 229 103,158	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761	139,385 2,232 1,044,123 1, line 11, column 5 892 88,932 13,873 222 103,918
coess Deferreds/pre-1981 Deferreds ther total  cansmission Allocation % cansmission Allocation % cansmission Allocation % cepair Allowance deral and State Flow Through tecess Deferreds/pre-1981 Deferreds ther total  cansmission Summary cansmission Summary cansmission Summary	140,717 2,303 1,036,480  9,95% 900 88,023 14,005 229 103,158	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761	139,385 2,232 1,044,123 1, line 11, column 5 892 88,932 13,873 222 103,918
coss Deferreds/pre-1981 Deferreds ther total  consmission Allocation % expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther total  consmission Summary expair Allowance deral and State Flow Through	140,717 2,303 1,036,480 9,95% 900 88,023 14,005 229 103,158	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761	139,385 2,232 1,044,123 2, line 11, column 5 892 88,932 13,873 222 103,918
coess Deferreds/pre-1981 Deferreds ther total  ansmission Allocation % epair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther total  ansmission Summary epair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds	140,717 2,303 1,036,480 9.95% 9.900 88,023 14,005 229 103,158 7,354,136 21,373,503 15,022,538	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832)	139,385 2,232 1,044,123  1,044,123  1,line 11, column 5 892 88,932 13,873 222 103,918  7,284,349 21,101,348 14,445,706
coss Deferreds/pre-1981 Deferreds ther total  ansmission Allocation % expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther total  ansmission Summary expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther	140,717 2,303 1,036,480 9.95% 900 88,023 14,005 229 103,158 7,354,136 21,373,503 15,022,538 473,088	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832) (6,385)	139,385 2,232 1,044,123 1, line 11, column 5 892 88,932 13,873 222 103,918 7,284,349 21,101,348 14,445,706 466,704
coess Deferreds/pre-1981 Deferreds ther total  ansmission Allocation % epair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther total  ansmission Summary epair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds	140,717 2,303 1,036,480 9.95% 9.900 88,023 14,005 229 103,158 7,354,136 21,373,503 15,022,538	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832)	139,385 2,232 1,044,123  1,044,123  1,line 11, column 5 892 88,932 13,873 222 103,918  7,284,349 21,101,348 14,445,706
coss Deferreds/pre-1981 Deferreds ther total  consmission Allocation %  expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther total  consmission Summary  expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther total	140,717 2,303 1,036,480  9,95% 900 88,023 14,005 229 103,158  7,354,136 21,373,503 15,022,538 473,088 44,223,266	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832) (6,385) (925,159)	139,385 2,232 1,044,123  1,044,123  1,line 11, column 5 892 88,932 13,873 222 103,918  7,284,349 21,101,348 14,445,706 466,704 43,298,106
ansmission Allocation % pair Allowance deral and State Flow Through cess Deferreds/pre-1981 Deferreds her tal  ansmission Summary pair Allowance deral and State Flow Through cess Deferreds/pre-1981 Deferreds her tal	140,717 2,303 1,036,480 9.95% 900 88,023 14,005 229 103,158 7,354,136 21,373,503 15,022,538 473,088	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832) (6,385)	139,385 2,232 1,044,123 1, line 11, column 5 892 88,932 13,873 222 103,918 7,284,349 21,101,348 14,445,706 466,704
ansmission Allocation %  epair Allowance deral and State Flow Through teess Deferreds/pre-1981 Deferreds her total  ansmission Summary epair Allowance deral and State Flow Through teess Deferreds/pre-1981 Deferreds her total	140,717 2,303 1,036,480  9,95% 900 88,023 14,005 229 103,158  7,354,136 21,373,503 15,022,538 473,088 44,223,266	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832) (6,385) (925,159)	139,385 2,232 1,044,123  1,044,123  1,line 11, column 5 892 88,932 13,873 222 103,918  7,284,349 21,101,348 14,445,706 466,704 43,298,106
coss Deferreds/pre-1981 Deferreds ther total  ansmission Allocation % expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther total  ansmission Summary expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther	140,717 2,303 1,036,480  9,95% 900 88,023 14,005 229 103,158  7,354,136 21,373,503 15,022,538 473,088 44,223,266	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832) (6,385) (925,159)	139,385 2,232 1,044,123  1,044,123  1,line 11, column 5 892 88,932 13,873 222 103,918  7,284,349 21,101,348 14,445,706 466,704 43,298,106
coss Deferreds/pre-1981 Deferreds ther total  ansmission Allocation % grapair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther total  ansmission Summary epair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther total  AS 109 + Gross-up	140,717 2,303 1,036,480 9,95% 900 88,023 14,005 229 103,158 7,354,136 21,373,503 15,022,538 473,088 44,223,266 62,191,776	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832) (6,385) (925,159) (1,301,064)	139,385 2,232 1,044,123  1,044,123  1,line 11, column 5 892 88,932 13,873 222 103,918  7,284,349 21,101,348 14,445,706 466,704 43,298,106
coss Deferreds/pre-1981 Deferreds ther and ansmission Allocation % Expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther ansmission Summary expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther ansmission Summary expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther botal  FAS 109 + Gross-up  110 Transmission Tax Adjustments b/f gross-up 110 Transmission Tax Adjustments + gross-up	140,717 2,303 1,036,480  9,95% 900 88,023 14,005 229 103,158  7,354,136 21,373,503 15,022,538 473,088 44,223,266 62,191,776	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832) (6,385) (925,159) (1,301,064)	139,385 2,232 1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,104,343  1,104,349 21,101,348 14,445,706 466,704 43,298,106  60,890,712
cross Deferreds/pre-1981 Deferreds ther total  ansmission Allocation % capair Allowance deral and State Flow Through treess Deferreds/pre-1981 Deferreds ther total  ansmission Summary capair Allowance deral and State Flow Through treess Deferreds/pre-1981 Deferreds ther total  GAS 109 + Gross-up	140,717 2,303 1,036,480 9,95% 900 88,023 14,005 229 103,158 7,354,136 21,373,503 15,022,538 473,088 44,223,266 62,191,776	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832) (6,385) (925,159) (1,301,064)	139,385 2,232 1,044,123  1,044,123  1,line 11, column 5 892 88,932 13,873 222 103,918  7,284,349 21,101,348 14,445,706 466,704 43,298,106
coss Deferreds/pre-1981 Deferreds ther and ansmission Allocation % Expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther ansmission Summary expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther ansmission Summary expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther botal  FAS 109 + Gross-up  110 Transmission Tax Adjustments b/f gross-up 110 Transmission Tax Adjustments + gross-up	140,717 2,303 1,036,480  9,95% 900 88,023 14,005 229 103,158  7,354,136 21,373,503 15,022,538 473,088 44,223,266 62,191,776	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832) (6,385) (925,159) (1,301,064)	139,385 2,232 1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,104,343  1,104,349 21,101,348 14,445,706 466,704 43,298,106  60,890,712
cross Deferreds/pre-1981 Deferreds ther total  ansmission Allocation % papair Allowance deral and State Flow Through trees Deferreds/pre-1981 Deferreds ther total  ansmission Summary epair Allowance deral and State Flow Through trees Deferreds/pre-1981 Deferreds ther total  FAS 109 + Gross-up  110 Transmission Tax Adjustments b/f gross-up total Transmission Tax Adjustments + gross-up total Transmission SFAS 109	140,717 2,303 1,036,480  9,95% 900 88,023 14,005 229 103,158  7,354,136 21,373,503 15,022,538 473,088 44,223,266 62,191,776	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832) (6,385) (925,159) (1,301,064)	139,385 2,232 1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,104,343  1,104,349 21,101,348 14,445,706 466,704 43,298,106  60,890,712
cross Deferreds/pre-1981 Deferreds ther and ansmission Allocation % Expair Allowance deral and State Flow Through trees Deferreds/pre-1981 Deferreds ther ansmission Summary expair Allowance deral and State Flow Through trees Deferreds/pre-1981 Deferreds ther ansmission Summary expair Allowance deral and State Flow Through trees Deferreds/pre-1981 Deferreds ther ansmission Tax Adjustments b/f gross-up and Transmission Tax Adjustments + gross-up and Transmission Tax Adjustments + gross-up and Transmission SFAS 109	140,717 2,303 1,036,480  9,95% 900 88,023 14,005 229 103,158  7,354,136 21,373,503 15,022,538 473,088 44,223,266 62,191,776	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832) (6,385) (925,159) (1,301,064)	139,385 2,232 1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,104,343  1,104,349 21,101,348 14,445,706 466,704 43,298,106  60,890,712
cross Deferreds/pre-1981 Deferreds ther and ansmission Allocation % Expair Allowance deral and State Flow Through trees Deferreds/pre-1981 Deferreds ther ansmission Summary expair Allowance deral and State Flow Through trees Deferreds/pre-1981 Deferreds ther ansmission Summary expair Allowance deral and State Flow Through trees Deferreds/pre-1981 Deferreds ther botal  FAS 109 + Gross-up  10 Transmission Tax Adjustments b/f gross-up total Transmission Tax Adjustments + gross-up total Transmission SFAS 109	140,717 2,303 1,036,480  9,95% 900 88,023 14,005 229 103,158  7,354,136 21,373,503 15,022,538 473,088 44,223,266 62,191,776	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832) (6,385) (925,159) (1,301,064)	139,385 2,232 1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,104,343  1,104,348 14,445,706 466,704 43,298,106  60,890,712
cross Deferreds/pre-1981 Deferreds ther total  ansmission Allocation %  gardinal Allowance deral and State Flow Through treess Deferreds/pre-1981 Deferreds ther total  ansmission Summary epair Allowance deral and State Flow Through treess Deferreds/pre-1981 Deferreds ther total  FAS 109 + Gross-up  10 Transmission Tax Adjustments b/f gross-up 110 Transmission Tax Adjustments + gross-up 1110 Transmission Tax Adjustments + gross-up 1120 Transmission Tax Adjustments + gross-up 1211 Transmission SFAS 109	140,717 2,303 1,036,480  9,95% 900 88,023 14,005 229 103,158  7,354,136 21,373,503 15,022,538 473,088 44,223,266 62,191,776  62,191,776  21,000% 9,990%	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832) (6,385) (925,159) (1,301,064)	139,385 2,232 1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,104,343  1,104,348 14,445,706 466,704 43,298,106  60,890,712
cross Deferreds/pre-1981 Deferreds ther and ansmission Allocation % Expair Allowance deral and State Flow Through trees Deferreds/pre-1981 Deferreds ther ansmission Summary expair Allowance deral and State Flow Through trees Deferreds/pre-1981 Deferreds ther ansmission Summary expair Allowance deral and State Flow Through trees Deferreds/pre-1981 Deferreds ther botal  FAS 109 + Gross-up  10 Transmission Tax Adjustments b/f gross-up total Transmission Tax Adjustments + gross-up total Transmission SFAS 109	140,717 2,303 1,036,480  9,95% 900 88,023 14,005 229 103,158  7,354,136 21,373,503 15,022,538 473,088 44,223,266 62,191,776	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832) (6,385) (925,159) (1,301,064)	139,385 2,232 1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,104,343  1,104,348 14,445,706 466,704 43,298,106  60,890,712

Incl

Appendix 2A 2021 True Up Adjustment Calculation – NITS

## ATTACHMENT H-7A FORMULA RATE TEMPLATE

#### Attachment 6G PECO

page 1 of 5

For the 12 months ended 12/31/2021

Rate Formula Template
Utilizing FERC Form 1 Data
PECO Energy Company

(5) Allocated Amount (1) (2) (3) (4) 1 GROSS REVENUE REQUIREMENT 2a Additional Annual Refund (from 2018 to 2021) (page 3, line 48) Attachment 1, line 17, col 15a 214,392,819 850,000 100.00% 2 REVENUE CREDITS Attachment 5A, line 15 11,887,711 11,887,711 3 NET REVENUE REQUIREMENT 201,655,108 (line 1 minus lines 2 and 2a) Attachment 1, line 18, col. 14 - Attachment 1, line 17a, col. 14 Attachment 1, line 18, col. 15 - Attachment 1, line 17a, col. 15 Attachment 1, line 18, col. 16 - Attachment 1, line 17a, col. 16 REGIONAL NET REVENUE REQUIREMENT 31,772,116 Regional True-up Adjustment with Interest REGIONAL NET REVENUE REQUIREMENT with TRUE-UP (15,550) 31,756,566 Attachment 1, line 17a, col. 14 less line 2 Attachment 1, line 17a, col. 15 Line 7 + Line 8 7 ZONAL NET REVENUE REQUIREMENT 169,882,992 Zonal True-up Adjustment with Interest ZONAL NET REVENUE REQUIREMENT with TRUE-UP (84,900) 169,798,092 Attachment 1, line 18, col. 13 10 Competitive Bid Concessions 1 CP from PJM in MW 8,479 12 Network Integration Transmission Service rate for PECO Zone (line 9/11) \$20,025

Attachment H-7

Formula Rate - Non-Levelized

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
PECO Energy Company

	(1)	(2)	(3)
Line	NATE NACE	Source	Company Total
No.	RATE BASE:		
1	GROSS PLANT IN SERVICE (Notes U and R) Production	205.46.g for end of year, records for other months	
2	Transmission	Attachment 4, Line 14, Col. (b)	1,740,587,341
3	Distribution	207.75.g for end of year, records for other months	7,447,539,953
4	General	Attachment 4, Line 14, Col. (c)	304,852,677
5	Intangible	Attachment 4D, Line 19, Col. (s) and Line 21, Col. (s)	220,864,139
6	Common	Attachment 4, Line 14, Col. (d)	757,781,227
7	Costs To Achieve	(enter negative) Attach. 4E, Line 25, Col. (x)	(691,191)
8	TOTAL GROSS PLANT	(Sum of Lines 1 through 7)	10,470,934,146
9	ACCUMULATED DEPRECIATION (Notes U and R)		
10	Production Transmission	219.20-24.c for end of year, records for other months	540.814.708
11 12	Distribution	Attachment 8, Page 3, Line 10, Col. (E) 219.26.c for end of year, records for other months	1,825,941,141
13	General	Attachment 8, Page 3, Line 11, Col. (E)	99,757,261
14	Intangible	Attachment 8, Page 3, Line 11, Col. (E) and Col. (G)	155,208,357
15	Common	Attachment 8, Page 3, Line 12, Col. (E)	337,833,696
16	Costs To Achieve	(enter negative) Attach. 4E, Line 39, Col. (x)	(497,203)
17	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 10 through 16)	2,959,057,960
18	NET PLANT IN SERVICE		
19	Production	(line 1 minus line 10)	
20	Transmission	(line 2 minus line 11)	1,199,772,632
21	Distribution General	(line 3 minus line 12) (line 4 minus line 13)	5,621,598,812 205,095,417
23	Intangible	(line 5 minus line 14)	65,655,782
24	Common	(line 6 minus line 15)	419.947.532
25	Costs To Achieve	(line 7 minus line 16)	(193,988)
26	TOTAL NET PLANT	(Sum of Lines 19 through 25)	7,511,876,186
27	ADJUSTMENTS TO RATE BASE (Note R)		
28	Account No. 281 (enter negative)	Attachment 4, Line 28, Col. (d) (Notes B and X)	Zero
29	Account No. 282 (enter negative)	Attachment 4A, Line 28, Col. (e) (Notes B and X)	(211,541,644)
30	Account No. 283 (enter negative)	Attachment 4A, Line 28, Col. (f) (Notes B and X)	(10,767,548)
31 31a	Account No. 190 Unamortized EDIT Balance - Protected Property (enter negative)	Attachment 4A, Line 28, Col. (g) (Notes B and X) Attachment 9 - EDIT, Line 22, Col. (n)	12,040,913 (76,917,524)
31b	Unamortized EDIT Balance - Protected Property (enter negative)  Unamortized EDIT Balance - Non-Protected Property (enter negative)	Attachment 9 - EDIT, Line 22, Col. (n) Attachment 9 - EDIT, Line 23, Col. (n)	(8,481,415)
31c	Unamortized EDIT Balance - Non-Protected, Non-Property (enter negative)	Attachment 9 - EDIT, Line 26, Col. (n) Attachment 9 - EDIT, Line 26, Col. (n)	77,994
32	Account No. 255 (enter negative)	Attachment 4, Line 28, Col. (h) (Notes B and X)	
33	Unfunded Reserves (enter negative)	Attachment 4, Line 31, Col. (h) (Note Y)	(6,749,121)
34	CWIP	Attachment 4, Line 14, Col. (e)	-
35	Pension Asset	Attachment 4, Line 28, Col. (i)	30,324,232
36	Unamortized Regulatory Asset	Attachment 4, Line 28, Col. (b) (Note T)	-
37 38	Unamortized Abandoned Plant Outstanding Network Credits	Attachment 4, Line 28, Col. (c) (Note S) From PJM	-
39	Less Accum. Deprec. associated with Facilities with Outstanding Network Credits	From PJM	
40	TOTAL ADJUSTMENTS	(Sum of Lines 28 through 39)	(272,014,113)
41	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (f) (Note C)	14,273,873
42	WORKING CAPITAL	(Note D)	
43	CWC	1/8*(Page 3, Line 12 minus Page 3, Line 7)	28,245,712
44	Materials & Supplies	Attachment 4, Line 14, Col. (g)	13,119,048
45	Prepayments (Account 165)	Attachment 4, Line 14, Col. (h)	1,323,607
46	TOTAL WORKING CAPITAL	(Sum of Lines 43 through 45)	42,688,367
47	RATE BASE	(Sum of Lines 26, 40, 41 & 46)	7,296,824,313

#### Attachment 6G PECO

For the 12 months ended 12/31/2021

Alloc	(4)	(5) Transmission (Col 3 times Col 4)
NA TP NA W/S DA W/S W/S GP=	100.00% 0.00% 9.95% 9.95% 9.95% 18.03%	1,740,587,341 30,341,062 41,763,171 75,419,667 (68,792) 1,888,042,449
NA TP NA W/S DA W/S W/S	100.00% 0.00% 9.95% 9.95% 9.95%	540,814,708 9,928,538 21,175,619 33,623,563 (49,485) 605,492,942
NP=	17.07%	1,199,772,632 20,412,525 20,887,553 41,796,104 (19,307) 1,282,549,507
NA TP TP TP TP TP TP TP TP DA DA DA DA DA DA DA DA TP	2ero 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	(211,541,644) (10,767,548) 12,040,913 (76,917,524) (8,481,415) 77,994 - (6,749,121) - 30,324,232 - - (272,014,113)
TP DA	100.00% 100.00% 100.00%	14,273,873 9,465,555 13,119,048 1,323,607 23,908,211 1,048,717,477

Rate Formula Template Utilizing FERC Form 1 Data PECO Energy Company Formula Rate - Non-Levelized

	(1)	(2)	(3)
Line			
No.	_	Source	Company Total
	O&M		
1	Transmission	Attachment 5, Line 1, Col. (a)	209,296,936
2	Less Account 566 (Misc Trans Expense) (enter negative)	Attachment 5, Line 1, Col. (b)	(12,825,426)
3	Less Account 565 (enter negative)	Attachment 5, Line 1, Col. (c)	-
4	Less Accounts 561.4 and 561.8 (enter negative)	Attachment 5, Line 1, Col. (d)	(149,160,758)
5	A&G	Attachment 5B, Line 15, Col. (a) and Line 18, Col. (e)	173,122,774
6	Account 566		
7	Amortization of Regulatory Asset	(Note T) Attachment 5, Line 1, Col. (e)	
8	Miscellaneous Transmission Expense (less amortization of regulatory asset)	Attachment 5, Line 1, Col .(f)	12,825,426
9	Total Account 566	(Line 7 plus Line 8) Ties to 321.97.b	12,825,426
10	PBOP Adjustment	Attachment 7, line 3, Col. (d)	(208,016)
11	Less O&M Cost to Achieve Included in O&M Above (enter negative)	Attachment 4E, Line 11, Col. (x)	(7,085,244)
12	TOTAL O&M	(Sum of Lines 1 to 5, 9, 10 and 11)	225,965,692
12	DEBREGIATION EXPENSE AL. 10		
13 14	DEPRECIATION EXPENSE (Note U) Transmission	Att-do	27,499,484
15	General	Attachment 5, Line 1, Col. (g) Attachment 5, Line 2, Col. (a)	21,207,818
16	Intangible - Transmission	Attachment 5, Line 2, Col. (a) Attachment 5, Line 1, Col. (i)	4,860,047
16a	Intangible - General	Attachment 5, Line 1, Col. (i) Attachment 5, Line 1, Col. (j)	4,000,844
16b	Intangible - Distribution	Attachment 5, Line 1, Col. (k)	9,279,240
17	Common - Electric	Attachment 5, Line 1, Col. (k)	41,409,815
18	Common Depreciation Expense Related to Costs To Achieve	(enter negative) Attachment 4E, Line 66, Col (x)	(89,904)
19	Amortization of Abandoned Plant	(Note S) Attachment 5, Line 2, Col. (b)	(07,701)
20	TOTAL DEPRECIATION	(Sum of Lines 14 through 19)	108,167,345
20	TO THE DEFINED THE STATE OF THE	(Suit of Lines 11 unough 17)	100,107,515
21	TAXES OTHER THAN INCOME TAXES	(Note F)	
22	LABOR RELATED		
23	Payroll	Attachment 5, Line 2, Col. (c)	12,363,358
24	Labor Related Taxes to be Excluded	Attachment 5, Line 2, Col. (d)	•
25	PLANT RELATED		
26	Property	Attachment 5, Line 2, Col. (e)	13,883,341
27	Excluded Taxes Per Attchment 5C Line 5	Attachment 5, Line 2, Col. (f)	140,527,788
28	Other	Attachment 5, Line 2, Col. (g)	7,292,933
29	Plant Related Taxes to be Excluded	Attachment 5, Line 2, Col. (h)	<u>-</u>
30	TOTAL OTHER TAXES	(Sum of Lines 23 through 29)	174,067,420
31	INTEREST ON NETWORK CREDITS	From PJM	
32	INCOME TAXES	(Note G)	
33	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}	WCLTD = Page 4, Line 19	0.2889
34	CIT=(T/1-T) * (1-(WCLTD/R)) =	R = Page 4, Line 15	0.3068
35	FIT & SIT & P	(Note G)	
36			
37	1 / (1 - T) = (T from line 33)		1.4063
38	Amortized Investment Tax Credit (enter negative)	Attachment 5, Line 2, Col. (i)	(2,446)
39	Excess Deferred Income Taxes (enter negative)	Attachment 5, Line 2, Col. (j)	(3,680,788)
40	Tax Effect of Permanent Differences	Attachment 5, Line 2, Col. (k) (Note W)	582,872
41	Income Tax Calculation	(Line 34 times Line 47)	163,537,773
42	ITC adjustment	(Line 37 times Line 38)	(3,439)
43	Excess Deferred Income Tax Adjustment	(Line 37 times Line 39)	(5,176,342)
44	Permanent Differences Tax Adjustment	(Line 37 times Line 40)	819,701
45	Total Income Taxes	(Sum of Lines 41 through 44)	159,177,693
46	RETURN		
47	Rate Base times Return	(Page 2, Line 47 times Page 4, Line 18)	532,965,164
48a	Net Pension Asset ATRR Discount (enter negative)	Attachment 10, Line 9	(1,104,410)
48	REVENUE REQUIREMENT	(Sum of Lines 12, 20, 30, 31, 45, 47)	1,199,238,904

#### Attachment 6G PECO

For the 12 months ended 12/31/2021

page 3 of 5

		(4)	(5) Transmission
	Allocator		(Col 3 times Col 4)
TP		100.00%	209,296,936
TP		100.00%	(12,825,426)
TP		100.00%	(12,023,120)
TP		100.00%	(149,160,758)
DA		100.0070	16,314,141
DA		100.00%	-
TP		100.00%	12,825,426
			12,825,426
W/5	S	9.95%	(20,703)
W/5	S	9.95%	(705,173)
			75,724,443
TP		100.00%	27,499,484
W/	'S	9.95%	2,110,750
TP		100.00%	4,860,047
W/		9.95%	398,192
NA NA		zero	
W/		9.95%	4,121,393
W/		9.95%	(8,948)
DA		100.00%	(0,5 10)
	-		38,980,918
			30,700,710
W	/S	9.95%	1,230,488
W/		9.95%	1,230,100
GP		18.03%	2,503,343
NA NA		zero	-
GP		18.03%	1,315,008
GP	•	18.03%	
			5,048,839
DA		100.00%	-
NA			23,504,050
TP		100.00%	(3,439)
TP		100.00%	(5,176,342)
TP		100.00%	819,701
			19,143,969
NA			76,599,060
DA		100.00%	(1,104,410)
			214,392,819

For the 12 months ended 12/31/2021

Rate Formula Template Utilizing FERC Form 1 Data PECO Energy Company

		•	200 Energy company					
	(1)	(2)	(3)			(4)	(5)	
		SUPPORTING CALCULATIONS AND NOTES						
Line No. 1 2 3 4	TRANSMISSION PLANT INCLUDED IN ISO RATES  Total Transmission plant excluded from PJM rates Less Transmission plant included in OATT Ancillary Services  Transmission plant included in PJM rates	(Page 2, Line 2, Column 3) (Note H) (Note 1) (Line 1 minus Lines 2 & 3) (Line 4 divided by Line 1)					1,740,587,341 - 1,740,587,341 100.00%	
6	WAGES & SALARY ALLOCATOR (W&S)	Form 1 Reference	\$	TP		Allocation		
7 8 9 10 11	Electric Production Electric Transmission Electric Distribution Electric Other Total (W& S Allocator is 1 if lines 7-10 are zero)	354.20.b 354.21.b 354.23.b 354.24.25.26.b (Sum of Lines 7 through 10)	14,698,454 98,190,399 34,794,278 147,683,131		0.0% 100.0% 0.0% 0.0%	14,698,454 =	W&S Allocator (S / Allocation) 9.95% = WS	
12 13 14 15 16 17 18		(Note V)  (Attachment 5, line 10 Notes Q & R) (Attachment 5, line 11 Notes Q & R) (Attachment 5, line 12 Notes K, Q & R) (Attachment 5, line 13)	\$ 4,295,957,071 4,902,015,854 9,197,972,924	% 46.71% 0.00% 53.29%		Cost (Notes K, Q, & R) 3.83% 0.00% 10.35%	Weighted   1.79%	

Formula Rate - Non-Levelized

page 5 of 5

Formula Rate - Non-Levelized
Rate Formula Template
Utilizing FERC Form 1 Data
PECC Benergy Company

emplate For the 12 months ended 12/31/2021 rm 1 Data

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

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

#### Notes:

A Pagerrad

#### C Reserve

- D Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 12, column 5 minus amortization of Regulatory Asset at page 3, line 7, column 5. For Prepayments, refer to Note K in Attachment 4.
- E Page 3, Line 5: Attachment 5B, Line 4 Exclude: (1) amortization of CAP Shopping and Seamless Moves; (2) amortization of DSP IV Admin Costs; (3) Miscellaneous Advertising; (4) SEPA Solar Power Study; (5) PSU Sponsorship; (6) EU IT Prepaid Meter Assess O&M; and (7) Customer Operations AMI/CI O&M. Include Communications, Public Advocacy and Corporate Relations and Government and Regulatory Affairs and Public Policy expenses listed in Account 923 found at Form 1 323.184 b.

Attachment 5B, Lines, 11, and 12 - Exclude EPRI Annual Membership Dues listed in Form 1 at 353.f; non-safety-related advertising included in Account 930.1 found at 323.191.b and Chamber of Commerce Dues and Civic Organization Expenses in Account 930.2 found at 323.192.b; include the costs related to Project Cancellation Fees and Remediation Expenditures (provided, that with regard to the Metal Bank Superfund, PECO must include as a credit any receipts received from the EPA and/or obtained through litigation with the remediation contractors related to Metal Bank Superfund).

- Attachment 5B, Line 9- include Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h., and exclude all other Regulatory Commission Expenses itemized at 351.h.
- F Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 36). Excess Deferred Income Taxes reduce income tax expense by the amount of the expense multiplied by (1/1-T).

 Inputs Required:
 FIT =
 21.00%

 SIT =
 9,99% (State Income Tax Rate or Composite SIT)

 p =
 0.00% (percent of federal income tax deductible for state purposes)

- H Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- Removes dollar amount of transmission plant to be included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.

The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income. Account 281 is not allocated.

- J Reserved
- ROE will be supported in the original filing and no change in ROE may be made absent a Section 205 or Section 205 or Section 205 or Section 206 filing with FERC. The equity component of the capital structure will be capped at 55.75% and shall not be subject to change during the ROE Moratorium Period established under the Settlement Agreement in Docket No. ER17-1519. Thereafter, the cap shall be subject to change pursuant to sections 205 and 206 of the Federal Power Act.
- L Reserve
- Reserved
  - All items related to Contributions in Aid of Construction (CIAC), including investment in CIAC and CIAC related ADIT, excess/(deficient) ADIT and amortization of excess/(deficient) ADIT shall be excluded from the formula rate.
- Transmission-related ADIT, Excess/(Deficient) ADIT, and the amortization of Excess/(Deficient) ADIT shall be included in the formula rate except as noted in Notes N and P. For clarity of administration of the formula rate, this specifically includes (but is not limited to) transmission-related amounts related to Amortization of Book Premiums on Reacquired Debt, Pension Expense Provision, Loss on Reacquired Debt, FAS 112 and Electric Rate Case Expense Regulatory Asset Current.
  - ADIT, Excess/(Deficient) ADIT and the amortizaiton of Excess/(Deficient) ADIT related to Accrued Benefits, Deferred Compensation, Vacation pay Change in Provision and Accrued Vacation shall be excluded from the formula rate.
- All ADIT-190, ADIT-283, and ADIT-283 amounts reflected on Attachment 4C must be based on a timing difference between book expense recognition and expense recognition for tax purposes
- R Calculated using 13 month average balance, except ADIT.
- S Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until FERC explicitly approves recovery of the cost of abandoned plant pursuant to Section 205 of the FPA.
- Recovery of Regulatory Asset is permitted only as specifically authorized pursuant to Section 205 or 206 of the FPA by FERC. Recovery of any regulatory assets not specifically identified in the initial version of this formula rate template approved by FERC in Docket No. ER17-1519-000 will require specific authorization from FERC.
- U Excludes Asset Retirement Obligation balances
- V Company shall include only gains and losses on interest rate locks associated with debt issuances. Absent a Section 205 filing, Company shall not include in the Formula Rate, the gains, losses, or costs related to other hedges.
- W The Tax Effect of Permanent Differences captures the differences calculations and the income taxes due under the Federal and State calculations and the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H that are not the result of a timing difference. Items that can be included in formula for recovery are AFUDC Equity, Meals & Entertainment (50%), Memberships & Dues Not Deductible, Additional Compensation to Employee Stock, and Life Insurance Premiums. Items that can not be included in formula for recovery are Dividend Received Deductions, Equity in Earnings of Unconsol. Subs, and Other Perms (Rabbi Trust). Commission authorization is required in order to include any other permanent difference as an adjustment to the income tax allowance computation in the Formula Rate Template.
- Calculated on Attachment 4A.
- Unfunded Reserves are customer contributed capital such as when Injuries and Damages expense is accrued but not yet incurred. Also, pursuant to Special Instructions to Accounts 228.1 through 228.4,
- no amounts shall be credited to accounts 228.1 through 228.4 unless authorized by a regulatory authority or authorities to be collected in a utility's rates.
- Z Amortization of Regulatory Asset for Environmental Remediation of Manufactured Gas Plants shall be excluded from the formula rate.

Page 1 of 2

# Attachment 1 Project Revenue Requirement Worksheet PECO Energy Company

To be completed in conjunction with Attachment H-7.

	(1)	(2)	(3)	(4)
Line No.		Attachment H-7 Page, Line, Col.	Transmission	Allocator
1 2	Gross Transmission Plant - Total Net Transmission Plant - Total	Attach H-7, p 2, line 2 col 5 (Note A) Attach H-7, p 2, line 20 col 5 plus line 34 & 37 col 5 (Note B)	1,740,587,341 1,199,772,632	
3 4	O&M EXPENSE Total O&M Allocated to Transmission Annual Allocation Factor for O&M	Attach H-7, p 3, line 12 col 5 (line 3 divided by line 1 col 3)	75,724,443 0.04	0.04
5 6	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE Total G, I & C Depreciation Expense Annual Allocation Factor for G, I & C Depreciation Expense	Attach H-7, p 3, lines 15 to 18, col 5 (Note H) (line 5 divided by line 1 col 3)	11,481,435 0.01	0.01
7 8	TAXES OTHER THAN INCOME TAXES Total Other Taxes Annual Allocation Factor for Other Taxes	Attach H-7, p 3, line 30 col 5 (line 7 divided by line 1 col 3)	5,048,839 0.00	0.00
9 10	Less Revenue Credits Annual Allocation Factor Revenue Credits	Attach H-7, p 1, line 2 col 5 (line 9 divided by line 1 col 3)	11,887,711	-
11	Annual Allocation Factor for Expense	Sum of lines 4, 6, 8, and 10		0.05
12 13	INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes	Attach H-7, p 3, line 45 col 5 (line 12 divided by line 2 col 3)	19,143,969 0.02	0.02
14 15	RETURN Return on Rate Base Annual Allocation Factor for Return on Rate Base	Attach H-7, p 3, lines 47 and 48a col 5 (line 14 divided by line 2 col 3)	75,494,650 0.06	0.06
16	Annual Allocation Factor for Return	Sum of lines 13 and 15	0.08	0.08

2,030,904 155,414

214 392 819

2,030,904 155,414

214 392 819

(8,052)

2,021,866 154,722

31 756 566

Attachment 1 Project Revenue Requirement Worksheet PECO Energy Company

\$691,052 \$52,732

0.05 0.05

13,170,325

1.199.772.632

(10) (12) (12a) (13) (15) (15a) (16) Project Total Annual Additional RTO Project Project Net Plant or Annual Return Annual Revenue Incentive Return in Competitive Bid True-Up Annual Expense Annual Allocation Revenue Refund (Not Factor for Expen Charge Charge ization Expense Requirement Ceiling Rate Requirement Net Rev Rea Attachment 2, Line 28 Sum Col. 14, 15 & 100 \* Col. 11 \* Col (Sum Col. 10 & 12 15(a) Col. 3 \* Col. 4) (Note C) (Page 1 line 11) (Notes D & I) (Page 1 line 16) Col. 6 \* Col. 7) Notes E & I) (Sum Col. 5, 8 & 9) ım Col. 10 & 12 (Note J) Less Col. 13) Note F) (Note G) 1.517.998.704 \$80,457,060 1.004.501.535 182 494 23 79 235 545 22 801 63 182 494 235 182 494 23 Center Point 500 kV Substation Addition 4,571,033 b0269 34,379,817 \$1.822.201 2.135.402 4.571.033 4.571.033 Center Point 230 kV Substation Addition Richmond-Waneeta 230 kV Line Re-conductor \$911,101 \$244,114 1,067,701 320,633 306,715 105,300 0.08 2,285,516 2,285,516 (9,061 (2,657 b1591 670,046 670,046 670,044 Richmond-Waneeta 230 kV Line Re-conductor ь1398.8 1,535,247 0.05 \$81,371 1,354,932 0.08 106,878 35,100 223,349 223,349 223,349 222,354 Whitpain 500 kV Circuit Breaker Addition Elroy-Hosensack 500 kV Line Rating Increase 3,258,302 4,456,731 \$172,697 \$236,216 2,559,622 3,419,501 201,904 269,732 433,094 584,091 433,094 584,091 433,094 584,091 431,166 581,491 0.08 0.08 (7,657) (17,376) (10,129) (9,521) Camden-Richmond 230 kV Line Rating Increase b1590.1 and b1590.2 13,633,173 0.05 \$722,586 11,727,064 30,172,225 0.08 925,036 283,750 739,497 1.931.372 1.931.372 1.931.372 1.922,773 Chichester-Linwood 230 kV Line Upgrades Bryn Mawr-Plymouth 138 kV Line Rebuild Emilie 230-138 kV Transformer Addition **51900** 23 835 043 0.05 \$1.263.306 0.08 2 379 999 4 382 803 4 382 803 4 382 803 4 363 275 18,034,977 16,739,503 \$955,891 \$887,228 15,090,713 14,836,899 1,190,362 1,170,341 2,554,838 2,401,560 b0727 b2140 0.05 0.08 408,585 343,990 2,554,838 2,554,838 2,401,560 2,401,560 2,390,867 0.08 0.08 0.08 0.08 (1,208) (9,825) (6,321) (4,503) (957) Chichester-Saville 138 kV Line Re-conductor ь1182 17 916 049 0.05 0.05 0.05 \$949 588 9 14 469 644 1 141 372 387 17 2 478 135 2 478 135 2 478 135 2 467 102 Waneeta 230-138 kV Transformer Addition Chichester 230-138 kV Transformer Addition b1717 b1178 17,916,049 11,067,795 8,327,675 1,712,754 9,896,962 6,824,581 1,479,744 226,968 155,960 33,815 1,594,260 1,135,670 1,594,260 1,135,670 \$586,616 1.594.260 1.587.162 \$441,384 1,135,670 538,326 1,130,614 Bradford-Planebrook 230 kV Line Upgrades ь0790 0.03 \$90,780 116,723 241,318 241,318 241,318 240,243 (1,193) (1,337) (1,310) (1,798) (2,420) (1,370) North Wales-Hartman 230 kV Line Re-conductor North Wales-Whitpain 230 kV Line Re-conductor 2.229.232 \$118,154 \$134,991 1,718,169 1,899,885 0.08 135.530 301,018 337,195 301,018 337,195 301,018 337,195 149,864 Bradford-Planebrook 230 kV Line Upgrades 0.08 b0789 2,359,200 0.05 \$125,042 2,018,752 159,240 46,133 330,416 330,416 330,416 328,945 Planebrook 230 kV Capacitor Bank Addition Newlinville 230 kV Capacitor Bank Addition Chichester-Mickleton 230 kV Series Reactor Addition b0206 3.631.396 \$192,471 2.565.192 202.344 58,620 453 435 453,435 453 435 451.418 b0207 b0209 4,811,873 2,699,444 0.05 \$255,039 \$143,076 3,492,599 1,990,766 0.08 275,498 157,033 79,814 45,493 610,351 345,602 610,351 345,602 610,351 345,602 607,634 344,064 1,593,590 1,779,248 4,397,370 3,132,121 0.08 0.08 0.08 0.08 Chichester-Mickleton 230 kV Line Re-conductor Buckingham-Pleasant Valley 230 kV Line Re-conductor Elroy 500 kV Dynamic Reactive Device b0264 2,221,241 1,723,078 5,325,225 0.05 \$117.730 125.703 43,902 287.336 287.336 287.336 (140) (139) (355) (1,139) (1,121) (2,893) 286.057 140,348 346,867 51,194 100,490 282,868 729,604 547,355 282,868 729,604 547,355 282,868 729,604 547,355 281,608 726,356 544,919 0.05 0.05 0.05 \$91.327 \$282,248 Heaton 230 kV Capacitor Bank Addition ь0208 4,315,230 \$228,716 247,063 (266) (2.170)

1,038,881 79,617

94 638 619

300.97

2.030.904

214 392 819

0.08 0.08

Gross Transmission Plant is that identified on page 2 line 2 of Attachment H

Peach Bottom 500-230 kV Transformer Rating Increase Peach Bottom 500 kV Substation Upgrades

- Inclusive of any CWIP or unamortized abandoned plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
- Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.
  Gross plant does not include Unmortized Abandoned Plant.
  Project NF Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation. Net Plant includes CWIP and Unamortized Abandoned Plant and excludes any regulatory asset, which are to be entered as separate line items.

13.038.203

1 740 587 341

- Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H, page 3, line 14. Project Depreciation Expense includes the amortization of Abandoned Plant Times Up Adjustment is calculated on the Attachment 3 Project Tuve-up Schedule for the Rate Year
  The Net Rev Req is the value to be used in the rate calculation under the applicable Schedule 12 under the PJM OATT for each project.

- The Net Rev Nee, as the value to be used in the relationation under the adjustment of the capture (see Apropose).

  The Total General, Intangable and Common Depreciation Depreciation expenses exception expenses inferred years incirctly associated with a project and thereby included in page 2 column 9.

  The Unamortized Abandoned Plant balance is included in NeP flant, and Amortization founded Plant is included in Depreciation'Amortization for senses.

  The Competitive Red Concession is the revenue, if any, that the company agreed to, for instance, to be selected to bail disclibites as the result of a competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate

- Requires approval by FERC of incentive return applicable to the specified project(s)

  All transmission facilities reflected in the revenue requirement on Attachment H-7, page 1 line 3 are to be included in this Attachment I.

  Facilities that provide Wholesale Distribution Service are not to be listed as projects on lines 15, the revenue requirements associated with these facilities are calculated on Attachment 11

  When an updated projected net revenue requirement is posted due to an asset acquisition as provided for in the Protocols, the difference between the updated net revenue requirement in Col (16) and the revenues collected to date will be recovered
- over the remaining months of the Rate Year.

  Zonal on line 17a refers to all projects not qualifying for regional recovery

  Additional refund \$850,00 per year for 2018-2021 and \$0 for 2022 and beyond.

Page 2 of 2

Attachment 2 Incentive ROE PECO Energy Company Page 1 of 1

1,048,717,477

Rate Base	Attachment 11-7, 1 age 2 line 47, Col.5						1,040,717,477
100 Basis Point Incentive Re	eturn					\$	
			•		Cost		
			\$				
	, , ,		4,295,957,071				
Preferred Stock	(Attachment H-7, Notes Q and R)	Cost - Attackment II 7 Door 4	-	0.0%	0.00%	0.0%	
G G 1	(A) 1 (H.7.N K.O ID)	, 2	4 000 015 054	50.00/	11.250/	6.00/	
	(Attachment H-/, Notes K, Q and R)	Line 17, Cost plus .01		53.3%	11.35%		
,	WILL DAD OF 1*I C		9,197,972,924			7.8%	02 100 140 64
100 Basis Point Incentive Re	eturn multiplied by Rate Base (line 1 * line 6)						82,188,149.64
INCOME TAVES							
	T(1) /(1 - S T * F T * n)  =		28 8021%				
	73 (						
. ,	(D/K))		31.300770				
	given in footnote K.						
			1.4063				
		Attachment H-7, Page 3, Line 38					
		Attachment H-7, Page 3, Line 39	(3,680,788)				
Tax Effect of Permanent Diff	ferences (Note B)	Attachment H-7, Page 3, Line 40	582,872				
Income Tax Calculation = lin	ne 10 * line 7		25,774,972	N	A	25,774,972	
ITC adjustment (line 13 * lin	ne 14)		(3,439)	T	P 100.0%	(3,439)	
Excess Deferred Income Tax	x Adjustment (line 13 * line 15)		(5,176,342)	T	P 100.0%	(5,176,342)	
Permanent Differences Tax	Adjustment (line 13 * 16)		819,701	T	P 100.0%	819,701	
Total Income Taxes (sum lin	nes 17 - 20)		21,414,892			21,414,892	21,414,892
Return and Income Taxes wi	ith 100 basis point increase in ROE	(Sum lines 7 & 21)					103,603,042
Return (Attach, H-7, page	3 line 47 col 5)						76,599,060
							19,143,969
	, e	(Sum lines 23 & 24)					95,743,029
		(Line 22 - line 25)				_	7,860,013
	•	•					#######################################
Incremental Return and Inco	ome Taxes for 100 basis point increase in ROE divid	ed by Rate Base	(Line 26 / line 27)				0.0075
	Long Term Debt Preferred Stock  Common Stock  Total (sum lines 3-5) 100 Basis Point Incentive Refered Stock  INCOME TAXES  T=1 - {[(1 - SIT) * (1 - F CIT=(T/1-T) * (1 - (WCLT) WCLTD = Line 3 and FIT, SIT & p are as 1 / (1 - T) = (from line)  Amortized Investment Tax Cexcess Deferred Income Tax Effect of Permanent Differences Tax Effect of Permanent Differences Tax Effect of Permanent Differences Tax Effect of Income Tax Escass Deferred Income Tax Permanent Differences Tax.  Total Income Taxes (sum line Return and Income Taxes we Return (Attach. H-7, page Income Tax (Attach. H-7, Return and Income Taxes we Incremental Return and Income Rate Base (line 1)	Long Term Debt (Attachment H-7, Notes Q and R) Preferred Stock (Attachment H-7, Notes Q and R)  Common Stock (Attachment H-7, Notes K, Q and R)  Total (sum lines 3-5) 100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6)  INCOME TAXES  T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = CIT=(T/1-T) * (1-(WCLTD/R)) = WCLTD = Line 3 and FIT, SIT & p are as given in footnote K.  1 / (1 - T) = (from line 9)  Amortized Investment Tax Credit (266.8f) (enter negative)  Excess Deferred Income Taxes (enter negative)  Tax Effect of Permanent Differences (Note B) Income Tax Calculation = line 10 * line 7  ITC adjustment (line 13 * line 14)  Excess Deferred Income Tax Adjustment (line 13 * line 15)  Permanent Differences Tax Adjustment (line 13 * line 15)  Total Income Taxes (sum lines 17 - 20)  Return and Income Taxes with 100 basis point increase in ROE  Return (Attach. H-7, page 3 line 47 col 5)  Income Tax (Attach. H-7, page 3 line 45 col 5)  Return and Income Taxes without 100 basis point increase in ROE  Return and Income Taxes without 100 basis point increase in ROE	Long Term Debt (Attachment H-7, Notes Q and R) Preferred Stock (Attachment H-7, Notes Q and R) Common Stock (Attachment H-7, Notes K, Q and R) Total (sum lines 3-5) 100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6)  INCOME TAXES  T=1 - {{(1 - SIT) * (1 - FIT)} / (1 - SIT * FIT * p)} = CIT=(T/1-T) * (1-(WCLTD/R)) = WCLTD = Line 3 and FIT, SIT & p are as given in footnote K. 1 / (1 - T) = (from line 9) Amortized Investment Tax Credit (266.8f) (enter negative) Attachment H-7, Page 3, Line 38 Excess Deferred Income Taxes (enter negative) Attachment H-7, Page 3, Line 39 Attachment H-7, Page 3, Line 40 Income Tax Calculation = line 10 * line 7 ITC adjustment (line 13 * line 14) Excess Deferred Income Taxes (sum lines 17 - 20)  Return and Income Taxes with 100 basis point increase in ROE  Return (Attach. H-7, page 3 line 47 col 5) Income Tax (Attach. H-7, page 3 line 45 col 5) Return and Income Taxes without 100 basis point increase in ROE Rate Base (line 1)  Cost = Attachment H-7, Page 4 Line 17, Cost plus .01  Attachment H-7, Page 4 Line 17, Cost plus .01  Attachment H-7, Page 3 Attachment H-7, Page 3, Line 38 Attachment H-7, Page 3, Line 39 Attachment H-7, Page 3, Line 40  Income Taxes (sum lines 17 - 20)  Return (Attach. H-7, page 3 line 47 col 5) Income Tax (Attach. H-7, page 3 line 45 col 5) Return and Income Taxes without 100 basis point increase in ROE Rate Base (line 1)	100 Basis Point Incentive Return   S   S	Long Term Debt	100 Basis Point Incentive Return   100 Basis Point Incentive Return   100 Basis Point Incentive Return   100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6)   11.35%	Some short Incentive Return   Return

#### Notes:

1 Rate Base

A Line 5 includes a 100 basis point increase in ROE that is used only to determine the increase in return and income taxes associated with a 100 basis point increase in ROE. Any actual ROE incentive must be approved by the Commission.

For example, if the Commission were to grant a 137 basis point ROE incentive, the increase in return and taxes for a 100 basis point increase in ROE would be multiplied by 1.37 on Attachment 1 column 12.

Attachment H-7, Page 2 line 47, Col.5

B The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H-7 that are not the result of a timing difference

Page 1 of 1

#### Project True-Up PECO Energy Company

		I	Revenue Rec	quirement Projected		Actual Revenue				
1	Rate Year being Trued-Up		For	Rate Year	Revenue Received <sup>3</sup>	Requirement (Note C)	Annual True-Up Calcula	ation		
2										
	A	В	C	D	E	F	G	Н	I	J
				% of						
			Projected	Total	Revenue	Actual	Net		Interest	
		PJM Project								
		Number or	Net Revenue	Revenue	Received	Net Revenue	Under/(Over)	Prior Period	Income	Total True-Up
	Project Name	Zonal	Requirement <sup>1</sup>	Requirement		Requirement <sup>2</sup>	Collection (F)-(E)	Adjustment 5	(Expense) <sup>4</sup>	(G) + (H) + (I)
. 3	Zonal	Zonal						(80,505)	(4,396)	(84,900)
3a	Center Point 500 kV Substation Addition	ь0269						(2,108)	(115)	(2,223)
	Center Point 230 kV Substation Addition	ь0269.10						(1,054)	(58)	(1,112)
	Richmond-Waneeta 230 kV Line Re-conductor	b1591						(310)	(17)	(327)
	Richmond-Waneeta 230 kV Line Re-conductor	b1398.8						(103)	(6)	(109)
	Whitpain 500 kV Circuit Breaker Addition	b0269.6						(200)	(11)	(211)
	Elroy-Hosensack 500 kV Line Rating Increase	b0171.1						(269)	(15)	(284)
	Camden-Richmond 230 kV Line Rating Increase	b1590.1 and b159	0.2					(893)	(49)	(942)
	Chichester-Linwood 230 kV Line Upgrades	ь1900						(2,040)	(111)	(2,151)
	Bryn Mawr-Plymouth 138 kV Line Rebuild	ь0727						(1,182)	(65)	(1,247)
	Emilie 230-138 kV Transformer Addition	b2140						(1,110)	(61)	(1,171)
	Chichester-Saville 138 kV Line Re-conductor	b1182						(1,146)	(63)	(1,208)
	Waneeta 230-138 kV Transformer Addition	b1717						(737)	(40)	(777)
	Chichester 230-138 kV Transformer Addition	b1178						(524)	(29)	(553)
	Bradford-Planebrook 230 kV Line Upgrades	b0790						(112)	(6)	(118)
	North Wales-Hartman 230 kV Line Re-conductor	b0506						(139)	(8)	(147)
	North Wales-Whitpain 230 kV Line Re-conductor	b0505						(156)	(9)	(164)
	Bradford-Planebrook 230 kV Line Upgrades	b0789						(153)	(8)	(161)
	Planebrook 230 kV Capacitor Bank Addition	b0206						(209)	(11)	(220)
	Newlinville 230 kV Capacitor Bank Addition	b0207						(281)	(15)	(296)
	Chichester-Mickleton 230 kV Series Reactor Addition	b0209						(159)	(9)	(168)
	Chichester-Mickleton 230 kV Line Re-conductor	B0264						(133)	(7)	(140)
	Buckingham-Pleasant Valley 230 kV Line Re-conductor	b0357						(132)	(7)	(139)
	Elroy 500 kV Dynamic Reactive Device	ь0287						(337)	(18)	(355)
	Heaton 230 kV Capacitor Bank Addition	ь0208						(252)	(14)	(266)
	Peach Bottom 500-230 kV Transformer Rating Increase	b2694						(935)	(51)	(986)
3z	Peach Bottom 500 kV Substation Upgrades	b2766.2						(72)	(4)	(76)
4	Total Annual Revenue Requirements (Note A)					_			(5,201)	(100,450)
7	Tom. Amount revenue requirements (110te 24)		•	•	•	•	•		(5,201)	(100,430)
						Monthly Interest Rate			0.00	
						Interest Income (Expense)			(5,201)	

- Notes:
  1) From Attachment 1, line 17, col. 14 for the projection for the Rate Year.
  2) From Attachment 1, line 17, col. 14, less col. 15(a) for each project and Attachment H-7, line 7 for zonal.
  3) "Revenue Received" on line 3 Zonal, Col. (E), is the total amount of revenue received for the True-Up Year under PJM OATT Attachments 7, 8 and H-7 and "Revenue Received" on letter-denominated line 3 entries, Col. (E), is the amount of revenue received for the True-Up Year for the project designated in Cols. A and B under PJM OATT Schedule 12 PECO Appendix and PECO Appendix A as reported on pages 328-330 of the Form No 1. The Revenue Received in Col. E excludes any True-Up revenues

- 5) Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

#### Prior Period Adjustments

	(a)	(b)	(c)	(d)
	Prior Period Adjustments	Amount	Interest	Total
	(Note B)	In Dollars	(Note B)	Col. (b) + Col. (c)
5		(95,249)	-	(95,249)

- A For each project or Attachment H, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (G), Col. (E) is subtracted from Col. (F) to calculate the True-Up Adjustment. The Prior Period Adjustment from Line 5 below is input in Col. (H). Column (I) is the applicable interest rate from Attachment 6. Column (I) adds the interest on the sum of Col.(G) and (H). Col. (J) is the sum of Col. (G), (H), and (I).
- B Prior Period Adjustment is the amount of an adjustment to correct an error in a prior period. Interest will be calculated for the prior period adjustment based on the FERC Refund interest rate specified in 18 CFR 35.19(a) for the period up to the date the projected rates went into effect. PECO will provide the supporting worksheet for the interest calculation when prior period adjustment is needed.
- The Actual Revenue Requirement in the True-up Adjustment calculation for years 2020 and later shall use the depreciation and amortization rates approved for use by the Commission when PECO performs the True-Up Adjustment.

103,481,256

104,906,165 99,754,418

Attachment 4 Rate Base Worksheet PECO Energy Company

20,395,998

14,273,873

14,107,868

13,119,048

1,717,426

1,323,607

547,941,539

548,972,838

540 813 167

CWIP LHFFU Accumulated Depreciation Gross Plant In Service Working Capital Line No Transmission General CWIP in Rate Base Held for Future Use Materials & Supplies Prepayments Transmission General (b) 2 (c) (d) (Note J) (e) 27 (g) 34 (h) (Note K) 35 (i) (Note J) (j) (Note J) (k) (Note J) Attachment H, Page 2, Line No: 12 Projected monthly balances 214.26,d, 214.27,d, 214.28,d, that are expected to be 207.58.g minus 207.57.g. Projected monthly balances 207.99.g minus 207.98.g for Electric Only, Form No 1, page 214.30,d, 214.33,d, 214.34,d, 227. 8. c + (227.16.c \* Labor included in 219.25.c for end Electric Only, Form No 1, that are the amounts expected to be included in 207.58.g end of year, records for other 356 for end of year, records for 214.36,d and 214.39,d for end of Ratio) + TLF for end of year, 111.57.c for end of year, records of year and records for other 219.28.c for end of year, page 356 for end of year, for end of year and records for other months (Note I)
1,717,083,156 year, records for other months 11,520,953 records for other months 332,682,749 months (Note C) records for other months (Note L) for other months months (Note I) records for other months 303,326,458 750,055,782 530,995,723 December Prior Year 10,811,136 92.861.907 1,719,268,586 303,913,017 751,151,365 9,896,844 10,713,887 1,323,913 532,743,470 94,754,220 336,675,391 January 1,723,345,050 1,729,766,922 304,656,324 305,397,205 753,960,005 755,035,347 10,778,410 534,719,243 536,363,220 340,576,048 344,056,537 348,176,456 February 9,896,844 1,654,594 96,558,507 March April 9.885.824 1,026,699 1,013,099 98.311.856 1,727,293,281 305,966,297 757,847,097 9,931,238 13,264,122 537,959,126 100,175,636 1,738,104,151 1,738,879,228 1,739,193,237 758,056,970 745,158,030 738,990,195 13,214,418 13,453,851 14,574,203 352,010,056 330,165,957 326,263,159 539,615,248 541,233,810 May 306,443,169 9,950,090 1,474,279 101,955,590 June July 305,615,638 302,834,819 9,950,090 18,471,163 1,366,435 102,090,660 99,051,073 543,017,030 1,748,621,752 1,749,651,676 1,753,190,864 330,135,273 332,220,550 336,246,877 302,473,991 740,992,149 18,208,115 14,395,741 14,158,178 1,548,249 544,007,995 100,744,240 August 300,639,936 303,555,620 September 767,961,882 18,462,691 969,026 545,845,957 100,121,255 770,047,890 18 455 457 14,052,338 1,695,231 547 155 972 101 795 070 11 October

#### Adjustments to Rate Base

				Account No. 281	Account No. 282	Account No. 283	Account No. 190	Account No. 255	
			Unamortized Abandoned	Accumulated Deferred	Accumulated Deferred	Accumulated Deferred Income	Accumulated Deferred Income	Accumulated Deferred	
Line N	c Month	Unamortized Regulatory Asset	Plant	Income Taxes (Note D)	Income Taxes (Note D)	Taxes (Note D)	Taxes (Note D)	Investment Credit	Pension Asset
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Attachment H, Page 2, Line No:	28	29	22	23	24	25	26	27a
						Attachment 4A, line 17 for the			Transmission-Related
				projection and line 44 for the	the projection and line 38 for	projection and line 41 for the	projection and line 47 for the	Consistent with 266.8.b,	Pension Asset booked to
		Notes A & E	Notes B & F	true-up	the true-up	true-up	true-up	266.17.b, 267.8.h & 267.17.h	Account 186
15	December Prior Year	-	-					-	29,436,582
16	January	-	-					-	30,530,742
17	February	-	-					-	30,510,585
18	March		-					-	30,466,174
	April		-					-	30,435,800
20	May		-					-	30,407,316
21	June		-					-	30,376,989
22	July		-					-	30,369,974
23	August	-	-					-	30,339,732
24	September		-					-	30,293,644
25	October		-					-	30,398,801
26	November		-					_	30,368,438
27	December		-					-	30,280,237
28	Average of the 13 Monthly Balances	-	-	Zero	(211,541,644)	(10,767,548)	12,040,913	-	30,324,232
	Comment A DITT and indicate a successful design on A	4h 4A)							

772,251,517

1,763,161,740

304,381,086

313,881,247 304,852,677

(except ADIT which is the amount shown on Attachment 4A)

Average of the 13 Monthly Balances

12 November

14

Page 1 of 2

340,283,256

342,344,045 337,833,566 Attachment 4
Rate Base Worksheet
PECO Energy Company

Unfunded Reserves (Notes G & H) (b) (c) (f) (g) Page 2 of 2 Enter 1 if the accrual account Enter 1 if NOT in a trust or is included in the formula rate, enter (0) if O if the accrual reserved account, enter zero (0) Enter the percentage paid for by if included in a trust or reserved account is NOT included in the the transmission formula Allocation (Plant or Labor Amount Allocated, col. c x col. d 29 List of all reserves Amount account formula rate Allocator) x col. e x col. f x col. g Environmental Liab - Superfund (1,267,371) (126,138) 30a 30b 100% 9.95% Accrued Severance Plans 1.00 1.00 100% 9.95% 30c 30d Workers Compensation - short term (1,102,666) 1.00 1.00 100% 9.95% (109,745) Workers Compensation - long term (8,574,176) 1.00 1.00 100% 9.95% (853, 362) 30e 30f Public claims - Short Term 1.00 1.00 100% 9.95% Public Claims - Long term (21,598,353) 1.00 1.00 100% 9.95% (2,149,619) 30g 30h Accrued Septa Railroad Rent - transmission 1.00 1.00 100% 100.00% (23,053,707) (2,294,466) 1.00 1.00 100% 9.95% 401K Match (2,000,485)1.00 1.00 100% 9.95% (199,102) 30j Long-term incentive Plans (1,071,549)1.00 1.00 100% 9.95% (106.648) Mgmt, Retiention Incentive Plan (268,682) 1.00 1.00 100% 9.95% (26,741) (331,944) (3,335,217) 1.00 1.00 100% 9.95% Stock Comp Severance - Long Term (48,434) 1.00 1.00 100% 9.95% (4,820) (4.641,329) (461,937) 30n Employer social security tax payable 1.00 1.00 100% 9.95%

N. .

Recovery of regulatory asset is limited to any regulatory assets authorized by FERC.

Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.

Total

- C Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that monthly debts and receits to one contain enteries for AFUDC for each CWIP project in rate base.
- D ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the beginning of the year and the end of the year balances. The projection will use lines 16, 19 and 36 of Attachment 4A to populate the average ADIT balance on line 28 above.

(67,811,988)

- E Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the weighted cost of capital will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
- F Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- G The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to account that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account. Each unfunded reserve will be included on lines 30 above. The allocator in Co. (g) will be the same allocator used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offsetting balance sheet account.
- H Calculate using 13 month average balance, except ADIT. SERP will not be included as an unfunded reserve in the formula rate.
- Projected balances are for the calendar year the revenue under this formula begins to be charged.
- J Excludes ARO amounts.

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- K Total prepayments, including Fleet Activity, allocated to transmission as follows: (1) amounts solely related to transmission allocated 100% to transmission; (2) amounts solely related to distribution, gas or non-utility allocated 0% to transmission; (3) amounts related to electric general allocated using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amounts related to common labor or plant allocated using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)), multiplied by either common labor epreent to electric (Attachment 7-PBOP, Note B, Electric Labor) or by common utility plant percent to electric (per FF1 page 35) os a spicioside depending upon the nature of the prepayment item.
- L TLF shall be equal to 50 percent of the lesser of (a) the transmission portion of FERC Form 1, page 227, line 5, column c per FERC Form No. 1) and (b) \$9 million. The TLF recovery percentage and cap will be subject to modification only through Commission authorization under section 205 or section 206 of the Federal Power Act.

		Allocation		Prior Year End Total	C	urrent Year End Total	Allocation Factor	Prior Year Allocated to T	Current Year Allocated to T
k1	Facilities	Allocation To Transmission	S	131	\$	131	7.10%	\$ 9	\$ 9
k2	Prepaid Commission - Distribution	Other	S	5,456	\$	4,982	0.00%	\$ -	\$ -
k3	Prepaid Commission - Transmission	100% Transmission	S	16,369	\$	14,946	100.00%		\$ 14,946
k4	Fleet Activity	Allocation To Transmission	S	336,859	\$	363,202	7.34%	\$ 24,741	\$ 26,676
k5		Other	S	-	\$	75,000	0.00%	S -	s -
k6	IT License & Maintenance Agreements	Allocation To Transmission	S	338,557	\$	96,123	7.10%	\$ 24,029	\$ 6,822
k7	IT License & Maintenance Agreements	Other	S	1,241,294	\$	683,862	0.00%	\$ -	\$ -
k8	Postage	Other	\$	594,515	\$	651,994	0.00%	\$ -	\$ -
k9	Prepaid Rent	100% Transmission	S	964,039	\$	462,162	100.00%	\$ 964,039	\$ 462,162
k10	Prepaid Rent	Other	S	415,497	\$	210,390	0.00%	\$ -	\$ -
k11		Other	S	-	\$	(165,458)		\$ -	\$ -
k12	Prepaid property tax	Allocation To Transmission	\$	-	\$	165,655	7.10%	\$ -	\$ 11,757
k13	PA Commission Fee	Other	S	4,427,073	\$	4,900,164	0.00%	\$ -	\$ -
k14	Retention Incentive	Allocation To Transmission	S	2,000	\$	54,841	7.34%	\$ 147	\$ 4,028
k15		Other	S	268,711	\$	143,148	0.00%	S -	s -
k16	Voluntary Employees Beneficiary Association I	Allocation To Transmission	\$	135,265	\$	1,298,913	7.34%	\$ 9,935	\$ 95,401
k17	Equipment Maintenance	100% Transmission	S	10,076	\$	6,717	100.00%	\$ 10,076	\$ 6,717
k18		Other	S	94,882	\$	63,255	0.00%	\$ -	\$ -
k19	New Business	Other	\$	3,050	\$	8,224	0.00%	\$ -	\$ -
k20	Land Acquisitions	100% Transmission	S	18,294	\$	57,242	100.00%	\$ 18,294	\$ 57,242
k21	Leases	Other	S	272,074	\$	246,445	0.00%	\$ -	\$ -
k22	Matching Energy Assistance Fund Agency Fees	Other	\$	-	\$	130,075	0.00%	\$ -	\$ -
k23	Building Acquisition	Other	S	153,930	\$	-	0.00%	\$ -	\$ -
k24	Building Acquisition	100% Transmission	S	102,620	\$	-	100.00%	\$ 102,620	\$ -
k25							0.00%		
Kxxx									
	Total Sum(lines K1 to Kxxx)			9,400,693		9,472,014		1.170.259	685,761

Allocation from Total To	Allocation from Electric to
Electric (Note K)	Transmission (Note K)
76.97%	9.22%
0.00%	0.00%
100.00%	100.00%
79.65%	9.22%
0.00%	0.00%
76.97%	9.22%
0.00%	0.00%
0.00%	0.00%
100.00%	100.00%
0.00%	0.00%
0.00%	0.00%
76.97%	9.22%
0.00%	0.00%
79.65%	9.22%
0.00%	0.00%
79.65%	9.22%
100.00%	100.00%
0.00%	0.00%
0.00%	0.00%
100.00%	100.00%
0.00%	0.00%
0.00%	0.00%
0.00%	0.00%
100.00%	100.00%

(6,749,121)

# Attachment 4A PECO Energy Company ADIT Worksheet for Projection

For Projection Page 1 of 2

Projection for the 12 months ended 12/31/2021

ADIT for the Projection

	(a)  Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Weighting for Projection	(e) Beginning Balance/ Monthly Increment	(f) 100% Transmission	(g) 100% Allocator (f) x Allocator 100%	(h) (Note A) Plant Related	(i) (j) GP Allocator Labor (h) x Allocator Related 0.1803 From Attach H		From Attach H	(I) Total ADIT (d) x [(g)+(i)+(k)]
		ADIT- 282							Page 2, Line 18		Page 4, Line 16	
1	Balance	December	2020	100.00%	-	(212,180,461)	(212,180,461)	-	-	(32,167,980)	(3,201,581)	(215,382,042)
2	Increment	January	2021	91.78%	-	(208,270)	(208,270)	-	-	(10,962)	(1,091)	(192,153)
3	Increment	February	2021	84.11%	-	(208,270)	(208,270)	-	-	(10,962)	(1,091)	(176,093)
4	Increment	March	2021	75.62%	-	(208,270)	(208,270)	-	-	(10,962)	(1,091)	(158,311)
5	Increment	April	2021	67.40%	-	(208,270)	(208,270)	-	-	(10,962)	(1,091)	(141,104)
6	Increment	May	2021	58.90%	-	(208,270)	(208,270)	-	-	(10,962)	(1,091)	(123,322)
7	Increment	June	2021	50.68%	-	(208,270)	(208,270)	-	-	(10,962)	(1,091)	(106,115)
8	Increment	July	2021	42.19%	-	(208,270)	(208,270)	-	-	(10,962)	(1,091)	(88,333)
9	Increment	August	2021	33.70%	-	(208,270)	(208,270)	-	-	(10,962)	(1,091)	(70,552)
10	Increment	September	2021	25.48%	-	(208,270)	(208,270)	-	-	(10,962)	(1,091)	(53,344)
11	Increment	October	2021	16.99%	-	(208,270)	(208,270)	-	-	(10,962)	(1,091)	(35,563)
12	Increment	November	2021	8.77%		(208,270)	(208,270)	_	_	(10,962)	(1,091)	(18,355)
13	Increment	December	2021	0.27%	_	(208,270)	(208,270)	_	_	(10,962)	(1,091)	(574)
14	Sum Ties to I	December	2021	Balance	-	(214,679,703)	(214,679,703)	-	-	(32,299,519)	(3,214,673)	(216,545,861)
15	Increment	Not Subject to Proration	2021			(5,168,464)	(5,168,464)	-	_	-	-	(5,168,464)
16	Total	,				(219,848,166)	(219,848,166)	-	-	(32,299,519)	(3,214,673)	(221,714,324)
		ADIT-283										
17	Balance	December	2020		-	-	-	(5,358,814)	(966,262)	(98,523,873)	(9,805,782)	(10,772,044)
18	Balance	December	2021		-	-	-	(5,358,814)	(966,262)	(98,523,873)	(9,805,782)	(10,772,044)
19		Average			-	-	-	(5,358,814)	(966,262)	(98,523,873)	(9,805,782)	(10,772,044)
		ADIT-281										
20	Balance	ADIT-281 December	2020		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
21	Balance	December	2020		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
22	Bulance	Average	2021		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
		Tretage			Leio	2010	Leto	200	Lero	Lero	2010	2010
		ADIT-190										
23	Balance	December	2020	100.00%	-	-	-	14,517,641	2,617,715	83,480,860	8,308,597	10,926,312
24	Increment	January	2021	91.78%	-	-	-	-	-	-	-	-
25	Increment	February	2021	84.11%	-	-	-	-	-	-	-	-
26	Increment	March	2021	75.62%	-	-	-	-	-	-	-	-
27	Increment	April	2021	67.40%	-	-	-	-	-	-	-	-
28	Increment	May	2021	58.90%	-	-	-	-	-	-	-	-
29	Increment	June	2021	50.68%	-	-	-	-	-	-	-	-
30	Increment	July	2021	42.19%		_	_	_	_	_	_	_
31	Increment	August	2021	33.70%	-	_	-	-	_	-	_	-
32	Increment	September	2021	25.48%	-	_	-	-	_	-	_	-
33	Increment	October	2021	16.99%	_		_	_		_	_	_
34	Increment	November	2021	8.77%	_	_	_	_		_		_
35	Increment	December	2021	0.27%	_	_	_	23,998,409	4,327,218	107,996,505	10,748,564	15,075,782
36	Sum Ties to I			Balance	-			,,,,,,,,	.,,210	,	,,	13,001,047
		ere are no items subject to pro	oration, use ave	erage of lines 23 and 3	5							****

37 Total ADIT (219,485,322)

For True-Up Page 2 of 2

# PECO Energy Company ADIT Worksheet for True-Up

ADIT for True-Up

True-Up for the 12 months ended 12/31/2021

	(a) Balance	(b) Month	(c) Year	(d) Weighting for Projection	(e) Balance from ADIT BOY and ADIT EOY workpapers	(f) 100% Transmission	(g) 100% Allocator (f) x Allocator 100%	(h) (Note A) Plant Related	(i) GP Allocator (h) x Allocator 0.1803 From Attach H Page 2, Line 18	(i) Labor Related	(k) S/W Allocator (j) x Allocator 0.0995 From Attach H Page 4, Line 16	(I) Total ADIT (d) x [(g)+(i)+(k)]
38	Balance	December	2020		(754,356,825)	(204,512,756)		_	1 age 2, Line 16	(32,036,440)	rage 4, Line ro	
39	Balance	December	2021		(785,416,583)			_	_	(32,167,980)		
40		Average			(769,886,704)		(208,346,608)	-	-	(32,102,210)	(3,195,036)	(211,541,644)
		ADIT-283										
41	Balance	December	2020		(132,193,874)	-	-	(6,136,756)	(1,106,535)	(97,024,112)	(9,656,516)	
42	Balance	December	2021		(134,328,547)	-	-	(5,358,814)	(966,262)	(98,523,873)	(9,805,782)	
43		Average			(133,261,210)	-	-	(5,747,785)	(1,036,399)	(97,773,993)	(9,731,149)	(10,767,548)
		ADIT-281										
44	Balance	December	2020		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
45	Balance	December	2021		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
46		Average			Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
		ADIT-190										
47	Balance	December	2020		171,590,154	_	_	20,138,019	3,631,141	95,696,411	9,524,373	13,155,514
48	Balance	December	2021		161,654,667	_	_	14,517,641	2,617,715	83,480,860	8,308,597	10,926,312
49		Average	2021		166,622,411	_	_	17,327,830	3,124,428	89,588,635	8,916,485	12,040,913
		**							. ,			

A Plant Related ADIT reflects the total Electric plant related ADIT from Attachment 4B and 4C, which is allocated to transmission in Column (i) with GP allocation factor.

#### Attachment 4B PECO Energy Company

ADIT BOY Worksheet

ADIT BOY Worksheet Page 1 of 3 Gas, Prod, Retail Labor Plant Total Or Other Related Related Related (754 356 825) 4DIT- 282 (204 512 756) (32 036 440) (From line 17 for the column) (132,193,874) (6,136,756) (97,024,112) (From line 29 for the column) ADIT-283 ADIT-190 171,590,154 20,138,019 95,696,411 (From line 5 for the column) (714,960,545) (204,512,756) 14,001,263 (33,364,142) (Sum a - c) 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.  $\mathbf{G}$ Line ADIT-190 (Attachment H-7 Notes P and Q) Total Gas, Prod Only Retail Or Other Transmission Plant Labor Related Related Related Related Justification Related to employer costs of benefits, such as health insurance, 401 (k), etc. The amounts are recorded to the liability and cleared through payments during each bi-weekly payroll. Any balance in the account at the end of the month would relate to the month-end accrual that is recorded at the end of the month and reversed on the first calendar day of the next month. As such, there is a book to tax ACCRUED BENEFITS 986.158 986,158 timing difference. Employee Nonqualified Stock Plan 1,099,978 1,099,978 Book expense recorded when stock is granted, tax expense when stock is issued at market price - employees in all functions. Retail bad debt. For book, expense taken as it's identified; tax deduction not taken until fully written-off and all collection efforts 30 840 407 30 840 407 1b Allowance for Doubtful Accounts (Bad Deb) abandoned. Relates to retail operations. Pennsylvania Charitable Contribution Carry-Forward, net of Fede 600,142 600,142 Excluded because the underlying account(s) are not included in model 1d 861,370 Excluded because the underlying account(s) are not included in model Customer Advances for Construction Book records estimated accrued compensation; tax deducts only upon the retirement or other separation from service by the employees. 1 442 130 1 442 139 Deferred Compensation Relates to all functions. 1f Deferred Revenue 448,761 448,761 Excluded because the underlying account(s) are not included in model Other Employee Provided Benefits 18,627 18,627 Employer provided benefits to former employees but before retirement. 1g Accrual of future removal/retirements. Book recognized the expense estimate accrual, tax recognizes when paid. Related to all functions 1h sset Retirement Costs 5 765 923 ARO must be approved by FERC in order to include amounts. Other Accrued Expenses 223.848 223.848 Accrued expenses recorded for book purposes not currently deductible for income tax purposes. Book records an accrual in filing year on estimated payouts; tax reverses the accrual and deducts the actual paid out. Relates to all ccrued Employee Bonus 13,427,614 functions. 1k Obsolete Materials 605,617 605,617 Excluded because the underlying account(s) are not included in model

Attributable to rent received under long term lease agreement. Books will recognize rental income ratably over the term of the lease; Tax Other Unearned Revenue - Deferred Rents 254,230 will recognize the rental income when the cash is received. 3,157,206 3,157,206 Accrued Payroll Taxes Book records a payroll tax accrual; tax reverses the accrual and deducts the actual amount paid out. Relates to all functions. 19.883.789 19.883.789 PECO is in a net operating loss situation, therefore, losses are carried forward until such losses can be applied to taxable income. Book accrues anticipated post retirement costs based on actuarial analysis. Tax deducts retirement benefits only when the amounts are 1n Pennsylvania Net Operating Loss, net of Federal. 70,973,363 Post Retirement Benefits 70,973,363 paid or contributed to a fund. Related to reserves associated with pending sales and use tax audits. This is an accrual for possible liability payments upon resoution of Accrued Sales and Use Taxes 1.193.843 1.193.842 ongoing audit examinations. Since we have accrued, but not yet paid, we have to book the tax reserve. 1.169,951 Unbilled Revenue 1.169,951 1a Retail related Accrued Severance 203,242 Book records an accrual; tax takes the deduction when actually paid. Relates to all functions. 16 ccrued Employee Vacation Capitalized portion of vacation pay earned and expensed for books, tax takes the deduction when paid out. Related to all functions Accrued Vegetation Management Excluded because the underlying account(s) are not included in model

These accounts are reserves for public claims, workers compensation and other third party incidents. For tax purposes these are not 9,973,587 Accrued Workers Compensation deductible until paid. Related to all functions. 1v 1w 1x 1y 1z 1aa 1ab 1ac 1ad 1ae laf lag 1ah 1ai 1ai 1ak 1al 1am 1an

20,138,019

20,138,019

95,696,411

95,696,411

Instructions for Account 190:

Subtotal - p234.8.b

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F
  - 5. 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,

55,755,724

171,590,154

171,590,154

12 the associated ADIT amount shall be excluded

Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed PECO Energy Company

ADIT BOY Worksheet

ADIT BOY Worksheet Page 2 of 3

	A	В	c	D	E	F	G
	ADIT- 282 (Attachment H-7 Notes N and Q)	Total	Gas, Prod Retail Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
13a	Property Related ADIT, Excl. ARO	-	-	-	-	-	
13b	Common	(28,920,413)	-	-	-	(28,920,413)	Included because plant in service is included in rate base.
13c	Distribution	(487,974,579)	(487,974,579)	-		-	Related to Distribution property.
13d	Electric General	(3,116,028)	-	-	-		Included because plant in service is included in rate base.
13e	Transmission	(234,345,806)	(29,833,050)	(204,512,756)	-		Included because plant in service is included in rate base.
13f	Other Flow-Through Items	(781,321,202)	(726,886,915)	(43,253,223)	(11,181,064)		Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base.
13g		-	-	-			
13h		-	-	-	-		
		=	-	-	-		
14	Subtotal - p275.2.b	(1,535,678,027)	(1,244,694,544)	(247,765,979)	(11,181,064)	(32,036,440)	
15	Less FASB 109 Above if not separately removed	(781,321,202)	(726,886,915)	(43,253,223)	(11,181,064)		
16	Less FASB 106 Above if not separately removed						
17	Total (Line 14 - Line 15 - Line 16)	(754,356,825)	(517,807,629)	(204,512,756)	-	(32,036,440)	

18 19 20 21 22 23 24

Instructions for Account 282:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

2. ADIT items related only to Transmission are directly assigned to Column D

3. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E

4. ADIT items related to blant, general plant, intangible plant or common plant and not in Columns C & D are included in Column F

5. 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 accordance ADIT aromate which is excellented.

the associated ADIT amount shall be excluded

PECO Energy Company

ADIT BOY Worksheet

ADIT BOY Worksheet Page 3 of 3

		_		_	_	_	Page 3 of 3
	A	В .	С	D	E	F	G
	ADIT-283 (Attachment H-7 Notes O, P and Q)	Total	Gas, Prod	Only			
			Retail Or Other	Transmission	Plant	Labor	
			Related	Related	Related	Related	Justification
		(1.181.181)					
25	AEC Receivable	(1,474,421)	(1,474,421)	-	-		Retail related
25a	Regulatory Asset (Covid)	(10,955,218)	(10,955,218)		-		Retail related
25b	Regulatory Asset (DSP)	(343,735)	(343,735)		-		Retail related
25c	Regulatory Asset (Electric Rate Case Costs)	(146,618)	(146,618)		-		Retail related
25d	Regulatory Asset (Energy Efficiency)	(60,561)	(60,561)		-		Retail related
25e	Regulatory Asset (AMR)	(192,498)	(192,498)		-	·	Retail related
25f	Regulatory Asset (Smart Meters)	(4,938,073)	(4,938,073)		-	·	Retail related
25g	Regulatory Asset (CAP Forgiveness)	(1,015,422)	(1,015,422)	-	-		Retail related
25h	Regulatory Asset (ARO)	(3,171,417)	(3,171,417)	-	-		Retail related
25i	Regulatory Asset (Rate Change)	(6,177,151)	(6,177,151)	-	-		Retail related
25j	Regulatory Asset (Other)	(557,890)	(557,890)	-	-		Excluded because the underlying account(s) are not included in model
25k	Loss on Reacquired Debt	(303,070)	-	-	(303,070)		Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurred.
251	Accrued Holiday Pay	(472,916)	_		_	(472.916	The book expense on Jan 1 of calendar year; accelerated tax expense taken in previous calendar year. Related to all functions.
		(,,,,,,,				(1)=j/10	Property taxes. Book records on an accrual method based on the prior year; tax reverses the book accrual and deducts the actual payments
25m	PURTA	(67,403)	_		(67,403)		made. Relates to all functions.
23111	TORIT	(07,103)			(07,103)		Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits only
25n	PENSION EXPENSE PROVISION	(96,551,197)	_			(96 551 197	) when the amounts are paid. Related to all functions.
250	Accrued State Income Tax Receivable	(3,651,206)			(3,651,206)	(70,551,177	Accrued State Tax Receivable
250	Accruca State meonic Tax receivable	(5,051,200)			(3,031,200)		Included because the related underlying asset is included in rate base. Related to accelerated deductibility of these amounts for tax
25p	Cloud Computing	(2,115,077)			(2,115,077)		purposes.
25p	Cloud Computing	(2,115,077)			(2,113,077)		Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from
25q	FAS 109 Regulatory Asset	(150,669,279)			(150,669,279)		rate base.
25q 25r	1 A5 107 Regulatory Asset	(130,000,277)			(130,007,277)		face odds.
25s		_			-		
25t							
25u							
25u 25v							
25w							
25x							
25y							
25z							
25aa							
25ab							
25ac							
25ad							
25ae							
25af							
26	Subtotal - p276.9.b	(282,863,152)	(29,033,005)		(156,806,035)	(97,024,112	
27	Less FASB 109 Above if not separately removed	(150,669,279)	-		(150,669,279)		
28	Less FASB 106 Above if not separately removed						
29	Total	(132,193,874)	(29,033,005)		(6,136,756)	(97,024,112	

Instructions for Account 283:

<sup>30</sup> 31 32 33 34 35 36

Instructions for Account 283:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

2. ADIT items related only to Transmission are directly assigned to Column D

3. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E

4. ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F

5. 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 4C PECO Energy Company

ADIT EOY Worksheet

C Gas, Prod Retail Or Other Only Transmission Labor Related Related (785,416,583) (134,328,547) 161,654,667 (758,090,463) (32,167,980) (From line 17 for the column) (98,523,873) (From line 29 for the column) 83,480,860 (From line 5 for the column) ADIT- 282 (212,180,461) (5,358,814) ADIT-283 14,517,641 9,158,827 ADIT-190 (212,180,461) (47,210,993) (Sum a - c)

ADIT EOY Worksheet Page 1 of 3

	filling out this attachment, a full and complete description of each item a th amounts exceeding \$100,000 will be listed separately.	nd justification for the allocat	ion to Columns C-F and eac	h separate ADIT item will	be listed. Dissimilar items		
	Α	В	C	D	E	F	G
Al	DIT-190 (Attachment H-7 Notes P and Q)	Total	Gas, Prod	Only			
1			Retail Or Other	Transmission	Plant	Labor	
la			Related	Related	Related	Related	Justification

l la	ADIT-139 (Autumnent II-/ Notes F una Q)	Total	Retail Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
16							Related to employer costs of benefits, such as health insurance, 401 (k), etc. The amounts are recorded to the liability and cleared through payments during
							each bi-weekly payroll. Any balance in the account at the end of the month would relate to the month-end accrual that is recorded at the end of the month and
lc	Accrued Benefits	824,506	824,506	_	_	_	reversed on the first calendar day of the next month. As such, there is a book to tax timing difference.
ld	Employee Nonqualified Stock Plan	1,538,511	-	-	-	1,538,511	Book expense recorded when stock is granted, tax expense when stock is issued at market price - employees in all functions.
		7.1.7				,,,,,	Retail bad debt. For book, expense taken as it's identified; tax deduction not taken until fully written-off and all collection efforts abandoned. Relates to retail
le	Allowance for Doubtful Accounts (Bad Debt)	27,726,030	27,726,030	-	-	-	operations.
lf	Pennsylvania Charitable Contribution Carry-Forward, net of Federal	106,894	106,894	-	-	-	Excluded because the underlying account(s) are not included in model
lg	Customer Advances for Construction	502,803	502,803	-	-	-	Excluded because the underlying account(s) are not included in model
lh	Deferred Compensation	2,025,843	2,025,843	-	-	-	Book records estimated accrued compensation; tax deducts only upon the retirement or other separation from service by the employees. Relates to all function
li	Deferred Revenue	276,622	276,622	-	-	-	Excluded because the underlying account(s) are not included in model
lj	Other Employee Provided Benefits	10,235,693	10,235,693	-	-	-	Employer provided benefits to former employees but before retirement.
							Accrual of future removal/retirements. Book recognized the expense estimate accrual, tax recognizes when paid. Related to all functions. ARO must be
lk	Asset Retirement Costs	6,633,234	6,633,234	-		-	approved by FERC in order to include amounts.  Accrued expenses recorded for book purposes not currently deductible for income tax purposes.
11	Other Accrued Expenses	666,108	666,108	-	-	12 240 050	
lm	Accrued Employee Bonus Obsolete Materials	12,248,950 609,523	609,523	-	-	12,248,950	Book records an accrual in filing year on estimated payouts; tax reverses the accrual and deducts the actual paid out. Relates to all functions.  Excluded because the underlying account(s) are not included in model
ln	Obsolete Materials	609,523	609,523	-	-	-	Attributable to rent received under long term lease agreement. Books will recognize rental income ratably over the term of the lease; Tax will recognize the
1.	Other Unearned Revenue - Deferred Rents	259,456	259,456				Attributable to rent received under long term lease agreement. Books will recognize rental income ratably over the term of the lease; 1 ax will recognize the rental income when the cash is received.
lo	Accrued Pavroll Taxes	1,579,543	1,579,543	-		-	rental income when the cash is received.  Book records a pavroll tax accrual: tax reverses the accrual and deducts the actual amount paid out. Relates to all functions.
lp	Pennsylvania Net Operating Loss, net of Federal.		1,579,545	-	14.517.641		PECO is in a net operating loss situation, therefore, losses are carried forward until such losses can be applied to taxable income.
lq	Pennsylvania Net Operating Loss, net of Federal.	14,517,641	-	-	14,517,641	-	Book accrues anticipated post retirement costs based on actuarial analysis. Tax deducts retirement benefits only when the amounts are paid or contributed to a
lr	Post Retirement Benefits	60,009,623	_	_	_	60,009,623	fund.
							Related to reserves associated with pending sales and use tax audits. This is an accrual for possible liability payments upon resoution of ongoing audit
ls	Accrued Sales and Use Taxes	2,346,114	2,346,114	-	-	-	examinations. Since we have accrued, but not yet paid, we have to book the tax reserve.
lt	Unbilled Revenue	3,529,757	3,529,757	-	-	-	Retail related
lu	Accrued Severance	127,662	-	-	-	127,662	Book records an accrual; tax takes the deduction when actually paid. Relates to all functions.
lv	Accrued Employee Vacation	2,704,761	2,704,761	-		-	Capitalized portion of vacation pay earned and expensed for books, tax takes the deduction when paid out. Related to all functions.  Excluded because the underlying account(s) are not included in model
lw	Accrued Vegetation Management	3,629,280	3,629,280	-	-	-	
lx	Accrued Workers Compensation	9,556,114	-	-	-	9,556,114	These accounts are reserves for public claims, workers compensation and other third party incidents. For tax purposes these are not deductible until paid.  Related to all functions.
ly							
lz							
laa							
lab							
lac							
lad							
lae							
laf							
lag							
lah							
lai							
laj							
lak							
lal							
lam							
lan							
	Subtotal - p234.8.c	161,654,667	63,656,167		14.517.641	83,480,860	
3	Less FASB 109 Above if not separately removed	101,034,007	03,030,107	-	17,517,041	05,700,000	
4	Less FASB 106 Above if not separately removed						
5	Total (Line 2 - Line 3 - Line 4)	161,654,667	63,656,167	-	14,517,641	83,480,860	
-		101,001,007	.5,050,107		- 1,017,011	05,100,000	

#### Instructions for Account 190:

- . ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

- 2. ADIT items related only to Transmission are directly assigned to Column D

  3. ADIT items related only to Transmission are directly assigned to Column D

  3. ADIT items related only to Transmission are directly assigned to Column D

  3. ADIT items related to Plant other than general plant, intangable plant or common plant and not in Columns C & D are included in Column E

  4. ADIT items related to labor, general plant, intangable plant, or common plant and not in Columns C & D are included in Column F

  5. Deferred income taxes arise when items are included in transle 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

PECO Energy Company ADIT EOY Worksheet

ADIT EOY Worksheet Page 2 of 3

	A ADIT-282 (Attachment H-7 Notes N and Q)	B Total	C Gas, Prod Retail Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G  Justification
13a	Property Related ADIT, Excl. ARO	-	-	-			
	Common	(29,039,158)	-	-			Included because plant in service is included in rate base.
13c	Distribution	(541,068,142)	(541,068,142)	-	-		Related to Distribution property.
13d	Electric General	(3,128,822)	-	-			Included because plant in service is included in rate base.
13e	Transmission	(212,180,461)	-	(212,180,461)			Included because plant in service is included in rate base.
13f 13g	Other Flow-Through Items	(840,147,375)	(785,703,068)	(42,336,396)	(12,107,911)	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base.
13h							
				-			
	Subtotal - p275.2.k	(1,625,563,958)	(1,326,771,210)	(254,516,857)	(12,107,911)	(32,167,980)	
15	Less FASB 109 Above if not separately removed	(840,147,375)	(785,703,068)	(42,336,396)	(12,107,911)	-	
16	Less FASB 106 Above if not separately removed						
17	Total (Line 14 - Line 15 - Line 16)	(785,416,583)	(541,068,142)	(212,180,461)	-	(32,167,980)	

Instructions for Account 282:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

2. ADIT items related only to Transmission are directly assigned to Column D and the Column C and the Column C and the Column C and the Column C and Column C

PECO Energy Company

ADIT EOY Worksheet

ADIT EOY Worksheet Page 3 of 3

	A ADIT-283 (Attachment H-7 Notes O, P and Q)	B Total	C Gas, Prod Retail Or Other	D Only Transmission	E Plant	F Labor	G
			Related	Related	Related	Related	Justification
25a	AEC Receivable	(2,179,551)	(2,179,551)	-			Retail related
25b	Regulatory Asset (Covid)	(9,704,485)	(9,704,485)	-	-	-	Retail related
25c	Regulatory Asset (DSP)	(466,966)	(466,966)	-	-	-	Retail related
25d	Regulatory Asset (Electric Rate Case Costs)	(320,463)	(320,463)	-	-	-	Retail related
25e	Regulatory Asset (Accrued Vacation)	(5,454,344)	(5,454,344)	-	-	-	Retail related
25f	Regulatory Asset (AMR)	(16)	(16)	-	-		Retail related
25g	Regulatory Asset (ARO)	(4,579,653)	(4,579,653)	-	-		Retail related
25h	Regulatory Asset (Rate Change)	(6,167,317)	(6,167,317)	-	-		Retail related
25i	Regulatory Asset (Other)	(1,573,065)	(1,573,065)	-	-		Retail related
25j	Loss on Reacquired Debt	(233,202)	-	-	(233,202)		Excluded because the underlying account(s) are not included in model
25k	Accrued Holiday Pay	2,811	-	-	-		Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurred.
							Property taxes. Book records on an accrual method based on the prior year; tax reverses the book accrual and deducts the actual payments made. Relates to all
251	PURTA	(111,533)	-	-	(111,533)		functions.
							Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits only when the amounts are
25m	Pension Expense Provision	(98,526,684)	-	-	-		paid. Related to all functions.
25n	Accrued State Income Tax Receivable	(2,308,743)	-	-	(2,308,743)		Accrued State Tax Receivable
25o	Cloud Computing	(2,705,336)	-	-	(2,705,336)	-	Included because the related underlying asset is included in rate base. Related to accelerated deductibility of these amounts for tax purposes.
25p 25q	FAS 109 Regulatory Asset	(179,893,092)	-	-	(179,893,092)		Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base.
25r			_	-	_	-	
25s							
25t							
25u							
25v							
25w							
25x							
25y							
25z							
25aa							
25ab							
25ac							
25ad							
25ae							
25af							
26	Subtotal - p277.9.k	(314,221,639)	(30,445,860)	-	(185,251,906)	(98,523,873)	
27	Less FASB 109 Above if not separately removed	(179,893,092)	-	-	(179,893,092)	-	
28	Less FASB 106 Above if not separately removed		-	-			
29	Total	(134,328,547)	(30,445,860)	-	(5,358,814)	(98,523,873)	

- Instructions for Account 283:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

  2. ADIT items related only to Transmission are directly assigned to Column D

  3. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E

  4. ADIT items related to Plant other than general plant, intangible plant, or common plant and not in Columns C & D are included in Column F

  5. 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

#### PECO Energy Company

Page 1 of 2
Attachment 4D - Intangible Plant Workpaper

2 3 4 5 6 7 8	Total Intangible Plant  (a)  Gross Plant  Intangible - General  I NERC CIP - Transmission  IT NERC CIP - Distribution  IT DSP - Distribution  IT DSP - Distribution  IF desired in the plant of the plan	(b) December Prior Year  26.528.479 10.967,791 11.486.430 2.231.384 29.204.029 36.256.598 87.810.145 21.833.655 1.178.084	(c) January 21,666,265 10,967,791 1,486,430 2,231,384 2,204,029 36,258,565 87,810,145 26,991,111 1,178,084	(d) February 21.656.013 10.967,791 1.486.430 2.231,384 29.204.029 36.255.267 87.810.145 27,106.335 1.178.084	(c) March 21,768,228 10,967,791 1,486,430 2,231,384 29,204,029 36,285,267 87,810,146 27,143,318 1,178,084	(f) April 22,298,345 10,967,791 1,486,430 2,231,384 29,204,029 36,255,267 87,810,146 27,180,885 1,178,084	(g) May 22,456,931 10,967,791 1,486,430 2,231,384 29,204,029 36,311,321 87,810,146 27,951,425 1,178,084	(h) June 22,644,261 10,967,791 1,486,430 2,231,384 28,995,630 36,313,486 87,461,108 28,087,340 1,156,338	(i) July 23,628,857 10,967,791 1,486,430 2,231,384 28,995,630 36,312,871 87,461,108 28,084,142 1,156,338	(i) August 27,253,397 10,967,791 1,486,430 2,231,384 28,995,630 36,312,871 87,461,108 28,090,267 1,156,338	(k) September 22,854,013 10,967,791 1,486,430 2,231,384 29,350,253 40,249,237 87,461,108 28,097,523 1,193,343	(f) October 22,873,931 10,967,791 1,486,430 2,231,384 29,349,767 40,527,104 87,461,108 28,097,430 1,193,292	(m) November 22,889,184 10,967,791 1,486,430 2,231,384 29,349,767 40,500,860 87,461,108 28,097,430 1,193,292	(n) December 24,625,172 10,967,791 1,486,430 2,231,384 29,349,767 40,500,860 87,461,108 28,097,430 1,193,292	(o) Average =average(b:n) 23.318.698 10,967.791 1.486.430 2.231.384 29.200.817 37.562.27 87.622.202 27.296,792 1.177.749	(p) Transmission 10,967,791 27,296,792 1,177,749	(q) Distribution 1,486,430 2,231,384 29,200,817 37,562,275 87,622,202	(r) S&W Allocation 23,318,698	(s) Total =sum(p:r) 23,318.698 10,967,791 1.486.430 2,231,384 29,200.817 37,562,275 87,622,202 27,296,792
16 17 18 19 20 21	Total  (a)  Accumulated Depreciation	217,496,596  (b)  December Prior Year	217,793,804 (c) January	217,895,480 (d) February	218,044,678 (e) March	218,612,362 (f) April	219,597,541 (g) May	219,343,768 (h) June	220,324,552 (i) July	223,955,217 (i) August	223,891,083 (k) September	224,188,238 (I) October	224,177,248 (m) November		220,864,139 Allocation Factor le - Transmission (o) Average	39,442,332 100.00% 39,442,332 (p) Transmission	158,103,108 0.00% - (q) Distribution	23,318,698 9,95% 2,320,839 (r) S&W Allocation	220,864,139 41,763,171 (s) Total
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Intaneible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT DSP - Distribution IT DSP - Distribution IT Post 2010 and Other - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution IT Other - Transmission IT Business Intelligence Data Analysis - Transmission	12,899,164 10,474,297 1,422,137 2,231,384 11,295,774 23,869,132 77,516,972 5,905,112 211,382	12,428,630 10,604,891 1,439,042 2,231,384 11,657,161 24,210,017 77,676,463 7,043,270 224,998	12,746,066 10,700,118 1,449,951 2,231,384 12,018,547 24,550,890 77,835,953 7,396,763 238,613	13.101,095 10,748.580 1.455.663 2.231,384 12.379,973 24.891,733 77.995,443 7,636,523 252,233	13,424,531 10,770,741 1,458,453 1,231,384 12,741,359 25,206,817 78,151,376 7,994,338 265,848	13,753,593 10,792,902 1,461,244 2,231,384 13,102,744 25,496,891 78,299,664 8,358,623 279,464	14.085,412 10.810,574 1.463,535 2.231,384 13.462,551 25,783,246 78.094,824 8,730,576 292,914	14,425,966 10,823,757 1,465,327 2,231,384 13,820,755 26,065,411 78,239,021 9,103,708 306,198	14.799.838 10.836,941 1.467.120 2.231,844 14.178,959 26.347,570 78.377.410 9.476,920 319.481	14.871.092 10.847,700 1.468.643 2.231,384 14.539,977 27.162,156 78.502,709 9.858,036 333.058	15.214.761 10.855,564 1.469.845 2,231,384 14.903.851 27.595,785 78.616,703 10.246,759 346,934	15,551,622 10,862,954 1,470,994 2,231,384 15,267,721 28,026,511 78,710,169 10,619,690 360,808	15,901,195 10,870,344 1,472,142 2,231,384 15,631,591 28,456,692 28,803,635 10,993,304 374,683	=average(b:n) 14.092.536 10,769,182 1.458.777 2.231.384 13.461.613 25.974.065 78.216.949 8,720,302 292.816	10,769,182 8,720,302 292,816	1,458,777 2,231,384 13,461,613 25,974,065 78,216,949	14,092,536	=sum(p:r) 14.092.536 10,769,182 1.458,777 2,231,384 13,461.613 225,974,065 78,216,949 8,720,302 292.816
39																			

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#### PECO Energy Company

#### Attachment 4D - Intangible Plant Workpaper

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
	Net Plant in Service	December Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	Average	Transmission	Distribution	S&W Allocation	Total
	Gross Plant Minus Accumulated Depreciation														=average(b:n)				=sum(p:r)
43	Intangible - General	13,629,315	9,237,635	8,909,947	8,667,133	8,873,814	8,703,338	8,558,848	9,202,890	12,453,559	7,982,921	7,659,169	7,337,562	8,723,977	9,226,162			9,226,162	9,226,162
44	IT NERC CIP - Transmission	493,495	362,900	267,677	219,211	197,050	174,889	157,217	144.034	130,851	120.091	112,227	104.837	97,447	198,610	198,610			198,610
45	IT NERC CIP - Distribution	64,294	47,388	36,480	30,767	27,977	25,187	22,896	21,103	19,310	17,787	16,586	15,437	14,288	27,654		27,654		27,654
46	IT DSP - Distribution	-																	
47	IT Business Intelligence Data Analysis - Distribution	17,908,255	17,546,868	17,185,482	16,824,056	16,462,670	16,101,285	15,533,079	15,174,875	14,816,671	14,810,276	14,445,916	14,082,046	13,718,176	15,739,204		15,739,204		15,739,204
48	IT Post 2010 and Other - Distribution	12,387,467	12,048,548	11,704,377	11,363,534	11,048,450	10,814,430	10,530,239	10,247,461	9,965,301	13,087,082	12,931,319	12,474,349	12,044,168	11,588,210		11,588,210		11,588,210
49	IT Smart Meter - Distribution	10,293,172	10,133,682	9,974,192	9,814,703	9,658,769	9,510,482	9,366,285	9,222,088	9,083,698	8,958,399	8,844,405	8,750,939	8,657,473	9,405,253		9,405,253		9,405,253
50	IT Other - Transmission	15,928,543	19,947,841	19,709,572	19,506,495	19,186,547	19,592,802	19,356,764	18,980,434	18,613,346	18,239,487	17,850,671	17,477,740	17,104,126	18,576,490	18,576,490			18,576,490
51	IT Business Intelligence Data Analysis - Transmission	966,702	953,087	939,471	925,852	912,236	898,621	863,423	850,140	836,856	860,285	846,359	832,484	818,609	884,933	884,933	884,933		1,769,865
52		-	-	-	-	-	-	-	-	-	-	-	-	-					-
53		-	-	-	-	-	-	-	-	-	-	-	-	-					-
54		-	-	-	-	-	-	-	-	-	-	-	-	-					-
55		-	-	-	-	-	-	-	-	-	-	-	-	-					-
56		-	-	-	-	-	-	-	-	-	-	-	-	-					-
57		-	-	-	-	-	-	-	-	-	-	-	-	-					-
58		-	-	-	-	-	-	-	-	-	-	-	-	-					-
59		-	-	-	-	-	-	-	-	-	-	-	-	-					-
60		-	-	-	-	-	-	-	-	-	-	-	-	-					-
61	Total	71,671,242	70,277,950	68,727,198	67,351,752	66,367,514	65,821,033	64,388,751	63,843,024	65,919,594	64,076,328	62,706,653	61,075,394	61,178,264	65,646,515	19,660,032	37,645,253	9,226,162	66,531,448
62															Allocation Factor	100.00%	0.00%		
63														Total Intangibl	e - Transmission	19,660,032	-	918,252	20,578,284

	(a)	(b)	(c)	(d)	(e)	(f)
		Total	Transmission	Distribution	S&W Allocation	Total
	Depreciation Expense					=sum(c:e)
64	Intangible - General	4,000,854			4,000,854	4,000,854
65	IT NERC CIP - Transmission	396,048	396,048			396,048
66	IT NERC CIP - Distribution	50,006		50,006		50,006
67	IT DSP - Distribution	-		-		-
68	IT Business Intelligence Data Analysis - Distribution	2,023,463		2,023,463		2,023,463
69	IT Post 2010 and Other - Distribution	5,570,071		5,570,071		5,570,071
70	IT Smart Meter - Distribution	1,635,700		1,635,700		1,635,700
71	IT Other - Transmission	4,300,706	4,300,706			4,300,706
72	IT Business Intelligence Data Analysis - Transmission	163,297	163,297			163,297
73		-				-
74		-				-
75		-				-
76		-				-
77		-				-
78		-				-
79		-				-
80		-				-
81		-				-
82	Total	18,140,144	4,860,051	9,279,240	4,000,854	18,140,144
83		Allocation Factor	100.00%	0.00%		
84		Total Intangible - Transmission	4,860,051	-	398,193	5,258,244

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#### **PECO Energy Company**

Attachment 4E - Cost to Achieve Mergers (Note A)

Attachment 4E - Cost to Achieve Mergers (Note A)									
	(a)	(b)	(c)	(d)	(e)	()	(x)		
	O&M Cost To Achieve								
	FERC Account	Constellation Merger	PHI Merger	Separation			Total		
1	923	s -	\$ -	\$ 7,085,244			\$ 7,085,244		
2	926	S -	\$ -				\$ -		
3	920		\$ -				\$ -		
4							\$ -		
5							\$ -		
6							\$ -		
7							\$ -		
8							\$ -		
9							\$ -		
10							\$ -		
11	Total	s -	\$ -	\$ 7,085,244			\$ 7,085,244		
	Capital Cost To Achieve included in the Electric Portion of Common Plant	_ "							
	Gross Plant	Constellation Merger	PHI Merger	Separation			Total		
12	December Prior Year	-	723,940	-			\$ 723,940		
13	January	-	723,940	-			\$ 723,940		
14 15	February	-	723,940	-			\$ 723,940 \$ 723,940		
	March	-	723,940 723,940	-					
16 17	April May	-	723,940	-			\$ 723,940 \$ 723,940		
18	June	-	656,918	-			\$ 656,918		
19	July		656,918				\$ 656,918		
20	August		656,918				\$ 656,918		
21	September	_	656,918	_			\$ 656,918		
22	October	_	656,918	_			\$ 656,918		
23	November	-	656,918	_			\$ 656,918		
24	December	-	656,918	43,415			\$ 700,333		
25	Average	-	687,851	3,340			691,191		
	Accumulated Depreciation	Constellation Merger	PHI Merger	Separation			Total		
26	December Prior Year	-	452,393	-			\$ 452,393		
27	January	-	467,878	-			\$ 467,878		
28	February	-	482,036	-			\$ 482,036		
29	March	-	500,419	-			\$ 500,419		
30	April	-	503,782	-			\$ 503,782		
31	May	-	518,286	-			\$ 518,286		
32	June	-	470,820	-			\$ 470,820		
33	July	-	480,488	-			\$ 480,488		
34	August	-	493,478	-			\$ 493,478		
35	September	-	504,956	-			\$ 504,956		
36	October	-	517,707	-			\$ 517,707		
37	November	-	529,096	-			\$ 529,096		
38	December	-	537,152	5,146			\$ 542,298		
39	Average	-	496,807	396			497,203		

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#### PECO Energy Company

	Attachment 4E - Cost to Achieve Mergers (Note A)								
	(a)	(b)	(c)	(d)	(e)	()		(x)	
	Net Plant = Gross Plant Minus Accumulated Depreciation from above	Constellation Merger	PHI Merger	, ,		` '		Total	
40	December Prior Year	-	271,546	-	-	-	\$	271,546	
41	January	-	256,062	-	-	-	\$	256,062	
42	February	-	241,904	-	-	-	\$	241,904	
43	March	-	223,521	-	-	-	\$	223,521	
44	April	-	220,158	-	-	-	\$	220,158	
45	May	-	205,654	-	-	-	\$	205,654	
46	June	-	186,098	-	-	-	\$	186,098	
47	July	-	176,430	-	-	-	\$	176,430	
48	August	-	163,440	-	-	-	\$	163,440	
49	September	-	151,962	-	-	-	\$	151,962	
50	October	-	139,211	-	-	-	\$	139,211	
51	November	-	127,822	-	-	-	\$	127,822	
52	December	-	119,766	38,270	-	-	\$	158,035	
53	Average	-	191,044	2,944	-	-		193,988	
	Depreciation (Monthly Change of Accumulated Depreciation from above)	Constellation Merger	PHI Merger					Total	
54	January	-	15,485	-			\$	15,485	
55	February	-	14,157	-			\$	14,157	
56	March	-	18,384	-			\$	18,384	
57	April	-	3,363	-			\$	3,363	
58	May	-	14,504	-			\$	14,504	
59	June	-	(47,466)	-			\$	(47,466)	
60	July	-	9,668	-			\$	9,668	
61	August	-	12,990	-			\$	12,990	
62	September	-	11,478	-			\$	11,478	
63	October	-	12,751	-			\$	12,751	
64	November	-	11,389	-			\$	11,389	
65	December	-	8,057	5,146			\$	13,202	
66	Total	-	84,759	5,146			\$	89,904	

Note:

A: Merger-related costs incurred during hold harmless period are to be excluded from rate unless approved by FERC order.

Attachment 5 Attachment H-7, Pages 3 and 4, Worksheet PECO Energy Company

Line No.	Month	Transmission O&M Expenses	Account No. 566 (Misc. Trans. Expense)	Account No. 565	Accounts 561.4 and 561.8	Amortization of Regulatory Asset	Miscellaneous Transmission Expense (less amortization of regulatory asset)	Depreciation Expense - Transmission	Depreciation Expense - Common	Depreciation Expense - Transmission Intangible	Depreciation Expense - General Intangible	Depreciation Expense - Distribution
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(k)
	Attachment H-7, Page 3, Line No.:	1	2	3		11	12	16				
	Form No. 1	321.112.b	321.97.b	321.96.b	321.88.b & 92.b	Portion of Account 566 (Attachment H-7 Notes T and Z)	Balance of Account 566	Attachment 8, Page 1, Line 11, Col J	Attachment 8, Page 2, Line 51, Col J	Attachment 8, Page 2, Line 10, Col J	Attachment 8, Page 2, Line 19, Col J	Attachment 8, Page 2, Line 22, Col J
1	Total	209,296,936	12,825,426	-	149,160,758	-	\$ 12,825,426	\$ 27,499,484	\$ 41,409,815	\$ 4,860,047	\$ 4,000,844	\$ 9,279,240
		Depreciation Expense - General	Amortization of Abandoned Plant	Labor Related Taxes	Labor Related Taxes to be Excluded	Plant Related Taxes	Excluded Taxes Per Attachment 5C Line 5	Other Included Taxes	Plant Related Taxes to be Excluded	Amortized Investment Tax Credit Consistent with (266.8.f & 266.17.f) - Transmission	Excess Deferred Income Tax Amortization - Transmission	Tax Effect of Permanent Differences - Transmission
		(a)	(b)	(c)	(d) (Note F)	(e)	(f)	(g)	(h) (Note F)	(i)	(j)	(k)
	Attachment H-7, Page 3, Line Number Form No. 1	17 Attachment 8, Page 1, Line 25, Col J	19 (Note S)	23 Attachment 5C Line 2	24 Attachment 5C Line 9	26 Attachment 5C Line 1	27 Attachment 5C Line 5	28 Attachment 5C Line 3	29 Attachment 5C Line 10	38 (Note E)	39 (Attachment H-7 Note G)	40 (Attachment H-7 Note W)
2	Total	\$ 21,207,818	\$ - !	\$ 12,363,358	-	\$ 13,883,341	\$ 140,527,788	\$ 7,292,933	\$ -	\$ 2,446	\$ 3,680,788	\$ 582,872

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#### Attachment 5 Attachment H-7, Pages 3 and 4, Worksheet PECO Energy Company

3		Long Term Interest (117, sum of 62.c through 67.c),	Long Term Interest (117, sum of 62.c through 67.c), Excluding LVT Interest (Note G)				
4		Preferred Dividends (118.29c) (positive number)					
5 6 7 8 9		Proprietary Capital Less Preferred Stock Less Account 216.1 (enter negative) (Note D) Less Account 219.1 (enter negative) Common Stock (Sum of Line 5 - Line 6 +	Line 7 + Line 8)		4,905,0 (3,0 4,902,0	- - - - - - - - - - - - - - - - - - -	
			\$	%	Cost	Weighted	
10	Long Term Debt (Note A)	(100% - Line 11, Col (%) - Line 12, Col (%))	4,295,957,071	46.71%	3.83%	1.79% =WCLTD	
11	Preferred Stock (Note B)	(Line 11, Col (\$) / Line 13, Col (\$))	-	-	-	0.00%	
12	Common Stock (Note C)	(Line 12, Col (\$) / Line 13, Col (\$))	4,902,015,854	53.29%	10.35%	5.52%	
13	Total	(Sum of Lines 10-12)	9,197,972,924			7.30% =R	

- Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1.
- Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1
- Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 3.c & d, 12.c & d, and 16.c & d in the Form No. 1 as shown on lines 10-12 above A cap on the equity percentage of PECO's capital structure shall be 55.75%.
- ROE will be supported in the original filing and no change in ROE may be made absent FERC authorization pursuant to a section 205 or section 206.
- The Account 216.1 balance is input only if positive number in the FERC Form No. 1 (112.12.c).
- Sum of transmission related electric and common amortized investment tax credit amounts. Total electric amount allocated to transmission as follows: (1) amounts solely related to transmission; (2) amounts solely related to distribution, gas or non-utility allocated 0% to transmission; (3) amounts related to electric general allocated using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)), multiplied by common utility plant percent to electric (per FF1 page 356).
- Labor and Plant related taxes due to merger are to be excluded consistent with hold harmless commitment.
- All short-term interest related expense will be removed from the formula rate template.

#### PECO Energy Company Attachment 5A - Revenue Credit Workpaper

	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related, Subject to Sharing (Note 3)			9,624,623
2	Rent from Electric Property - Transmission Related, Pass to Customers (Note 3)			961,674
3	Total Rent Revenues	(Sum Lines 1 to 2)		10,586,297
	Account 456 & 456.1 - Other Electric Revenues (Note 1)			
4	Schedule 1A		s	4,898,825
7	Firm Point to Point Service revenues for which the load is not included in the divisor received by		J	4,070,023
5	transmission owner		\$	1,601,782
6 7	Revenues associated with transmission service not provided under the PJM OATT (Note 4) Intercompany Professional Services			1,168,483
8	PJM Transitional Revenue Neutrality (Note 1)			-
9	PJM Transitional Market Expansion (Note 1)			-
10 11	Professional Services (Note 3) Revenues from Directly Assigned Transmission Facility Charges (Note 2)			
12	Rent or Attachment Fees associated with Transmission Facilities (Note 3)			-
13	Gross Revenue Credits	(Sum Lines 3, 4-12)		18,255,386
14	Less line 17g	(		(6,367,676)
15	Total Revenue Credits			11,887,711
	Revenue Adjustment to determine Revenue Credit			
16a	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 in line 2; provided, that the revenue credit on line 2 will not include revenues			
	associated with transmission service the loads for which are included in the rate divisor in			
	Attachment H-7, page 1, line 11.			-
16b	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.			
16c				
100	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 17a - 17g, the utility must track in			
	separate subaccounts and by department the revenues and costs associated with each secondary use			
	(except for the cost of the associated income taxes). The cost associated with the secondary			
	transmission use is 3/4 of the total department costs.			
17a	Revenues included in lines 1-11 which are subject to 50/50 sharing.			9.624.623
17b	Costs associated with revenues in line 17a			3,307,232
17c	Net Revenues (17a - 17b)			6,317,391
17d 17e	50% Share of Net Revenues (17c / 2) Costs associated with revenues in line 17a that are included in FERC accounts recovered through			3,158,696
1,0	the formula times the allocator used to functionalize the amounts in the FERC account to the			98,252
	transmission service at issue.			
17f 17g	Net Revenue Credit (17d + 17e) Line 17f less line 17a			3,256,947 (6,367,676)
18				(3,307,070)
	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 is explained in the Cost Support; For example,			
	revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.			
				_
19	Reserved			-
20	Total Account 454, 456 and 456.1			18,255,386
21	Reserved			

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Attachment 5A - Revenue Credit Workpaper

Costs associated with revenues in line 17a

Costs Allocation to S&W Costs Recovered Through A&G Cost Item Accounts booked to Total Costs ssion Costs Costs 72,053 22a Administrative and General Salaries 22b Employee Pensions and Benefits 75% 723.957 920000 542.967 9.95% 926000 263,230 197,423 9.95% 26,199 23 Total Lines 22 987,187 740,390 98,252 FERC Account 454 Total Amount Other 100% Transmission Plant Related Total 24a Rent from Electric Distribution 13,419,942 24b Rent from Electric Transmission
24c Tower Rentals and Land Leasing - Transmission

- Partals and Land Leasing - Distribution 264,492 264,492 9,624,623 9,624,623 2,841,527 2,841,527 Intercompany Rent 3,008,799 3,008,799 Intercompany Rent - Transmission 154,657 13,381,576 154,657 24g 13,381,576 Intercompany Rent - Distribution 42,695,616 \$ 29,643,045 \$ 3,008,799 Total Lines 24 10,043,772 \$ Allocation Factors 18.03% Allocated Amount \$ 10,586,297 FERC Account 456 Other (3,859,745) 100% Transmission Plant Related Labor Related Total Amount Decommissioning remittances to Generation 25b 25c 25d 2,812,226 \$ 10,093,330 \$ Mutual Assistance 2,812,226 10,093,330 Make Ready Intercompany Billings - Transmission Intercompany Billings - Labor Related 1,159,953 25f Intercor 25g Other Intercompany Billings - Other 739,268 (12,692,486 47 305 Total Lines 25 (1,747,454) \$ (2,954,712) 1,159,953 47,305 Allocation Factors 100% 1,159,953 \$ 8 530 Allocated Amount FERC Account 456.1 100% Transmission Plant Related Labor Related Total Amount Other Network Integration Credit 170,767,853 \$ 170,767,853 26b 26c 26d Transmission Owner Scheduling Credits 4,898,825 30,158,296 \$ 1,601,782 30,158,296 Transmission Enhancement Revenue - Firm Point to Point 1,601,782 Other 1,258,139 \$ 208,684,895 \$ 202,184,288 \$ Total Lines 26 6,500,607 S Allocation Factors 100% 18.03% 9.95% 6,500,607 \$

Note A: Number of employees managing secondary transmission service contracts divided by number of employees managing transmission and distribution secondary service contracts.

Page 2 of 2

# PECO Energy Company Attachment 5B - A&G Workpaper

				(a)		<b>(b)</b>	(c)	(d)	(e)
			323.	181.b to 323.196.b					
				Total	S&	W Allocation	Gross Plant Allocation	Non-Recoverable	Directly Assigned
1	Administrative and General Salaries	920.0	\$	26,491,554	\$	26,491,554		-	-
2	Office Supplies and Expenses	921.0		7,991,873		7,991,873		-	-
3	Administrative Expenses Transferred-Credit	922.0		-		-		-	-
4	Outside Service Employed (Note E)	923.0		84,407,225		84,401,427		5,798	-
5	Property Insurance	924.0		599,608		-	599,608	-	-
6	Injuries and Damages	925.0		9,578,370		9,578,370		-	-
7	Employee Pensions and Benefits	926.0		26,549,790		26,549,790		-	-
8	Franchise Requirements	927.0		-		-		-	-
9	Regulatory Commission Expenses (Note E)	928.0		8,574,698		-		8,488,525	86,173
10	Duplicate Charges-Credit	929.0		(2,011,573)		(2,011,573)		-	-
11	General Advertising Expenses (Note E)	930.1		1,024,797		-		1,024,797	-
12	Miscellaneous General Expenses (Note E)	930.2		2,723,660		1,770,447		953,213	-
13	Rents	931.0		-		-		-	-
14	Maintenance of General Plant	935		7,192,772		7,192,772		-	-
15	Administrative & General - Total (Sum of lines 1-14)		\$	173,122,774	\$	161,964,660	\$ 599,608	\$ 10,472,333	\$ 86,173
16				Allocation Factor		9.95%	18.03%	0.00%	100.00%
17			T	ransmission A&G 1		16,119,851	108,117	-	86,173
18								Total <sup>2</sup>	\$16,314,141

Notes:

Notes:

Multiply total amounts on line 15, columns (b)-(e) by allocation factors on line 16.

Sum of line 17, columns (b), (c), (d), (e).

# PECO Energy Company Attachment 5C - Taxes Other Than Income

Taxes	s Other Than Income	Page 263 Col (i)
	Plant Related, Subject to Gross Plant Allocator	
1a 1b 1c	Property Tax	13,883,341
1	Total Plant Related (Total Lines 1)	13,883,341
	Labor Related, Subject to Wages & Salary Allocator	
2a	Federal Unemployment	45,003
2b 2c	Pennsylvania Unemployment Tax	171,153 12,147,202
2C	Payroll Taxes	12,147,202
2	Total Labor Related (Total Lines 2)	12,363,358
	Other Induly College to Court Blood Allege to	
3a	Other Included, Subject to Gross Plant Allocator Use Tax	7,271,143
3b	Miscellaneous Tax	21,790
3c		
3	Total Other Included (Total Lines 3)	7,292,933
4	Total Included (Lines 1 to 3)	33,539,632
	Taxes Other Than Income Excluded Per Notes A to E	
5a	PA Gross Receipts Tax	139,550,362
5b	Sales Tax	977,426
5с		
5	Total Excluded Taxes Other Than Income (Total Lines 5)	140,527,788
6	Total Taxes Other Than Income, Included and Excluded (Lines 4 and 5)	174,067,420
7	Total Taxes Other Income from p115.14.g	174,067,420
8	Difference (Line 6 - Line 7)	-
	Items Included in Line 4, that Are To Be Excluded from Formula Per Attachment 5-P3 Support Note F (En	ter Negative)
9a		
9b		
9	Total Labor Related Taxes to be Excluded (Total Lines 9)	-
10a		
10a 10b		
10	Total Plant Related Taxes to be Excluded (Total Lines 10)	-

- Criteria for Allocation:

  A 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.

  B 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.

  C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.

  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 6 True-Up Interest Rate PECO Energy Company

Page 1 of 1

Attachment 6G PECO

			FERC
		Month (Note A)	Monthly Interest Rate
1		January	0.0042
2		February	0.0039
3		March	0.0042
4		April	0.0039
5		May	0.0040
6		June	0.0039
7		July	0.0029
8		August	0.0029
9		September	0.0028
10		October	0.0028
11		November	0.0027
12		December	0.0028
13		January	0.0028
14		February	0.0025
15		March	0.0028
16		April	0.0027
17		May	0.0028
18	Average of lines 1-17 above		0.0032

18 Average of lines 1-17 above

 $<sup>\</sup>frac{\hbox{Note:}}{A} \\ \text{The FERC Quarterly Interest Rate in column [A] is the interest applicable to the Month indicated.}$ 

19 20	Year	2021				
	A	В	С	D	E	F
	Project Name	RTO Project Number or Zonal	Amount	17 Months	Monthly Interest Rate	Interest
			Attachment 3,		Line 18	Col. C x Col D
			Col. G + Col H		above	x Col E
21	Zonal	Zonal	(80,505)	17	0.0032	(4,396)
21a	Center Point 500-230 kV Substation Ac		(2,108)	17	0.0032	(115)
21b	Center Point 500-230 kV Substation Ac		(1,054)	17	0.0032	(58)
21c 21d	Richmond-Waneeta 230 kV Line Re-co Richmond-Waneeta 230 kV Line Re-co		(310)	17 17	0.0032	(17)
21a	Whitpain 500 kV Circuit Breaker Addit		(103) (200)	17	0.0032	(6) (11)
21f	Elroy-Hosensack 500 kV Line Rating Ir		(269)	17	0.0032	(11)
211	Camden-Richmond 230 kV Line Rating II			17	0.0032	(49)
21h	Chichester-Linwood 230 kV Line Rating		(2,040)	17	0.0032	(111)
21i	Brvn Mawr-Plymouth 138 kV Line Reb		(1,182)	17	0.0032	(65)
21i	Emilie 230-138 kV Transformer Additi		(1,110)	17	0.0032	(61)
21k	Chichester-Saville 138 kV Line Re-con		(1,146)	17	0.0032	(63)
211	Waneeta 230-138 kV Transformer Add	b1717	(737)	17	0.0032	(40)
21m	Chichester 230-138 kV Transformer Ac	b1178	(524)	17	0.0032	(29)
21n	Bradford-Planebrook 230 kV Line Upg	ь0790	(112)	17	0.0032	(6)
21o	North Wales-Hartman 230 kV Line Re-	b0506	(139)	17	0.0032	(8)
21p	North Wales-Whitpain 230 kV Line Re	b0505	(156)	17	0.0032	(9)
21q	Bradford-Planebrook 230 kV Line Upg		(153)	17	0.0032	(8)
21r	Planebrook 230 kV Capacitor Bank Ad		(209)	17	0.0032	(11)
21s	Newlinville 230 kV Capacitor Bank Ad		(281)	17	0.0032	(15)
21t	Chichester-Mickleton 230 kV Series Re		(159)	17	0.0032	(9)
21u	Chichester-Mickleton 230 kV Line Re-		(133)	17	0.0032	(7)
21v	Buckingham-Pleasant Valley 230 kV Li		(132)	17	0.0032	(7)
21w	Elroy 500 kV Dynamic Reactive Device		(337)	17	0.0032	(18)
21x	Heaton 230 kV Capacitor Bank Additio		(252)	17	0.0032	(14)
	Peach Bottom 500-230 kV Transformer		(935)	17	0.0032	(51)
	Peach Bottom 500 kV Substation Upgra	b2766.2	(72)	17	0.0032	(4)

# Attachment 7 PBOPs PECO Energy Company

78.78% 21.22% Page 1 of 1

#### **Calculation of PBOP Expenses**

	(a)		(b)	(c)	(d)
			PECO Total		Electric
				Portion not	Col. (c) x Electric
				Capitalized	Labor in Note B
1	Total PBOP expenses allowed (Note A)		1,066,173	679,716	535,485
2	Total PBOP Expenses in A&G in the current year			943,761	743,502
3	PBOP Adjustment	Line 1 minus line 2			(208,016)

#### Notes:

A The source of the amounts from the Actuary Study supporting the amount in line 1, column (b) is the 3rd page of the attachment to the January 24, 2017 Willis Towers Watson report on PBOPs for PECO.

		\$	%
В	Electric Labor (354.28.b)	178,665,819	
	Gas Labor sum (355.62.b)	48,122,970	
	Total	226,788,789	_

C The Willis Towers Watson report on PBOPs does not breakout the amount related to construction labor that is capitalized. As a result, the portion not capitalized is calculated as labor expensed divided by total labor.

## PECO Energy Company Attachment 8 - Depreciation and Amortization

	(A)	(B)	(C) Estimated	(D) Mortality	(E) Weighted Average	(F) Depreciation /	(G) Gross Depreciable Plant (Year End Balance)	(H) Accumulated Depreciation	(I) Net Depreciable Plant	(J) Depreciation Expense
	Number	Plant Type	Life	Curve	Remaining Life	Amortization Rate	\$	S \$	\$	\$
		<u> </u>	Note 1	Note 1	Note 2		Note 4	Note 4	(I)=(G)-(H)	(J)=(F)*(G)
1								As of 12/31/2021		FY 2021
2		Electric Transmission								_
3	352	Structures and Improvements	N/A	N/A	N/A	1.9467%	92,810,266	24,499,528	68,310,738	1,806,737
4	353	Station Equipment	N/A	N/A	N/A	1.7103%	976,991,755	220,244,151	756,747,604	16,709,490
5	354	Towers and Fixtures	N/A	N/A	N/A	1.1979%	292,282,790	167,201,857	125,080,933	3,501,256
6	355	Poles and Fixtures	N/A	N/A	N/A	1.5571%	24,297,611	2,960,712	21,336,899	378,338
7	356	Overhead Conductors and Devices	N/A	N/A	N/A	1.5383%	206,153,744	89,870,500	116,283,244	3,171,263
8	357	Underground Conduit	N/A	N/A	N/A	1.5992%	15,920,550	4,619,514	11,301,036	254,601
9	358	Underground Conductors and Devices	N/A	N/A	N/A	1.5855%	104,083,342	48,270,505	55,812,837	1,650,241
10	359	Roads and Trails	N/A	N/A	N/A	1.0513%	2,621,221	2,142,645	478,576	27,557
11							1,715,161,279	559,809,412	1,155,351,867	27,499,484
12		Electric General								
13	390	Structures and Improvements	45	S0	30.48	2.4239%	50,164,639	14,025,540	36,139,099	1,215,941
14	391.1	Office Furniture and Equipment - Office Machines	10	SQ	0.50	0.0000%	-	(3,134)	3,134	-
15	391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SQ	10.52	6.6812%	814,246	238,829	575,417	54,401
16	391.3	Office Furniture and Equipment - Computers	5	SQ	2.91	17.5231%	39,615,137	19,802,299	19,812,838	6,941,800
17	391.4	Office Furniture and Equipment - Smart Meter Comp. Equip.	5	SQ	2.91	193.5340%	77,250	(281,844)	359,094	149,505
18	393	Stores Equipment	15	SQ	7.32	8.6787%	46,470	19,083	27,387	4,033
19	394	Tools, Shop, Garage Equipment	15	SQ	9.60	6.6592%	45,956,699	15,294,867	30,661,832	3,060,348
20	395.1	Laboratory Equipment - Testing	20	SQ	4.74	4.2977%	311,025	254,651	56,374	13,367
21	395.2	Laboratory Equipment - Meters	15	SQ	1.50	6.3749%	101,382	94,824	6,558	6,463
22	397	Communication Equipment	20	L3	13.25	5.2346%	135,204,673	39,493,430	95,711,243	7,077,424
23	397.1	Communication Equipment - Smart Meters	15	S2	8.82	6.6841%	39,930,263	16,637,915	23,292,348	2,668,979
24	398	Miscellaneous Equipment	15	SQ	11.99	2.6102%	596,006	38,970	557,036	15,557
25							312,817,790	105,615,430	207,202,360	21,207,818

## PECO Energy Company Attachment 8 - Depreciation and Amortization

1		Electric Intangible								
2	303	Software - Transmission 2-year Life (Note 10)	2	N/A	N/A	0.0000%	5,771,259	5,771,259	-	_
3	303	Software - Transmission 3-year Life (Note 10)	3	N/A	N/A	N/A	-	<del>-</del>	-	_
4	303	Software - Transmission 4-year Life (Note 10)	4	N/A	N/A	N/A	<u>-</u>	<del>-</del>	_	_
5	303	Software - Transmission 5-year Life (Note 10)	5	N/A	N/A	14.0923%	34,487,255	16,467,073	18,020,182	4,860,047
6	303	Software - Transmission 7-year Life (Note 10)	7	N/A	N/A	N/A	, , , , , , , , , , , , , , , , , , ,		- -	-
7	303	Software - Transmission 10-year Life (Note 10)	10	N/A	N/A	N/A	_	_	_	_
8	303	Software - Transmission 13-year Life (Note 10)	13	N/A	N/A	N/A	_	_	_	_
9	303	Software - Transmission 15-year Life (Note 10)	15	N/A	N/A	N/A	_	_	_	_
10		•					40,258,514	22,238,332	18,020,182	4,860,047
								,		
11	303	Software - Electric General 2-year Life (Note 10)	2	N/A	N/A	N/A	-	-	-	-
12	303	Software - Electric General 3-year Life (Note 10)	3	N/A	N/A	33.3335%	245,309	166,947	78,362	81,770
13	303	Software - Electric General 4-year Life (Note 10)	4	N/A	N/A	N/A			-	-
14	303	Software - Electric General 5-year Life (Note 10)	5	N/A	N/A	16.1832%	24,216,930	15,734,249	8,482,681	3,919,074
15	303	Software - Electric General 7-year Life (Note 10)	7	N/A	N/A	N/A	-	-	<del>-</del>	· · · · · ·
16	303	Software - Electric General 10-year Life (Note 10)	10	N/A	N/A	N/A	-	-	-	-
17	303	Software - Electric General 13-year Life (Note 10)	13	N/A	N/A	N/A	-	-	-	-
18	303	Software - Electric General 15-year Life (Note 10)	15	N/A	N/A	N/A	-	-	-	
19							24,462,239	15,901,196	8,561,043	4,000,844
20	303	Software - Electric Distribution	N/A	N/A	N/A	N/A	138,060,754	111,640,336	26,420,418	9,279,240
21	303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	N/A	N/A	22,968,795	14,955,108	8,013,687	Zero
22							161,029,549	126,595,444	34,434,105	9,279,240
22										
23	202	Common General - Electric		27/4	27/4	27/4				
24	303	Software - 2-year Life (Note 10)	2	N/A	N/A	N/A	-	-	-	-
25	303	Software - 3-year Life (Note 10)	3	N/A	N/A	26.9917%	2,228,503	818,177	1,410,326	601,511
26	303	Software - 4-year Life (Note 10)	4	N/A	N/A	N/A	-	-	-	-
27	303	Software - 5-year Life (Note 10)	5	N/A	N/A	9.6316%	260,399,789	185,298,606	75,101,183	25,080,666
28	303	Software - 7-year Life (Note 10)	7	N/A	N/A	N/A	-	-	-	-
29	303	Software - 10-year Life (Note 10)	10	N/A	N/A	N/A	-	-	-	-
30	303	Software - 13-year Life (Note 10)	13	N/A	N/A	N/A	-	-	-	-
31	303	Software - 15-year Life (Note 10)	15	N/A	N/A	N/A	-	-	-	
32	303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	N/A	N/A	<del>-</del>	<del>.</del>	-	Zero
33	390	Structures and Improvements	55	R1	30.48	1.7610%	254,707,531	65,459,165	189,248,366	4,485,400
34	391.1	Office Furniture and Equipment - Office Machines	10	SQ	0.50	12.4989%	100,641	19,417	81,224	12,579
35	391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SQ	10.52	7.9435%	17,755,063	2,782,540	14,972,523	1,410,373
36	391.3	Office Furniture and Equipment - Computers	5	SQ	2.91	19.6695%	29,413,510	13,743,442	15,670,068	5,785,490
37	392.1	Transportation Equipment - Automobiles	6	L3	2.57	N/A	72,947	72,712	235	Zero
38	392.2	Transportation Equipment - Light Trucks	12	S4	7.20	N/A	32,461,142	14,322,876	18,138,266	Zero
39	392.3	Transportation Equipment - Heavy Trucks	14	R4	8.49	N/A	73,074,273	31,453,664	41,620,609	Zero
40	392.4	Transportation Equipment - Tractors	11	L2	1.96	N/A	217,614	239,163	(21,549)	Zero
41	392.5	Transportation Equipment - Trailers	14	L1.5	8.69	N/A	4,029,420	2,238,508	1,790,912	Zero
42	392.6	Transportation Equipment - Other Vehicles	15	L2	8.05	N/A	4,476,246	3,021,070	1,455,176	Zero
43	392.7	Transportation Equipment -Medium Trucks	8	L4	6.19	N/A	19,498,567	5,358,119	14,140,448	Zero
44	393	Stores Equipment	15	SQ	7.32	8.0832%	1,225,051	397,604	827,447	99,023
45	394.1	Tools, Shop, Garage Equipment - Construction Tools	15	SQ	1.50	92.6740%	9,050	539	8,511	8,387
46	394.2	Tools, Shop, Garage Equipment - Common Tools	15	SQ	12.15	6.6104%	786,885	182,580	604,305	52,016
47	394.3	Tools, Shop, Garage Equipment - Garage Equipment	20	SQ	10.61	N/A	1,509,233	704,594	804,639	Zero
48	396	Power Operated Equipment	12	R1.5	1.33	N/A	144,167	143,635	532	Zero
49	397	Communication Equipment	20	L3	13.25	4.7150%	80,759,359	23,083,682	57,675,677	3,807,804
50	398	Miscellaneous Equipment	15	SQ	11.99	6.8820%	967,245	560,652	406,593	66,566
51							783,836,236	349,900,745	433,935,491	41,409,815

#### Attachment 6G PECO

Current Year

Total Cumulative

Difference

Total Company

(I)=(D)+(G)

(1,365)

(5,715)

(249) 9,267

(7)

Page 3 of 4

Current Year

Total Cumulative

Difference

Transmission

(J)=(F)+(H)

(1,365)

(569) (25)

9,267

(1)

## PECO Energy Company Attachment 8 - Depreciation and Amortization

		D	Current Year epr./Amor. Exp Per Formula Total Company (B)		Current Year or./Amor. Exp Per FF1 utta 4D for Intangible Total Company (C)	Current Year Difference Total Company (D)=(B)-(C)	Allocation % To Transmission (E)	Current Year Difference Allocated To Transmission  (F)=(D)*(E)	Prior Year Total Cumulative Difference Total Company (G)	Prior Year Total Cumulative Difference Transmission (H)
1	Transmission	\$	27,499,484	\$	27,499,130	354	100.00%	354	(1,718)	(1,718)
2	Electric General	\$	21,207,818	\$	21,213,564	(5,746)	9.95%	(572)	30	3
3	Common - Electric	\$	41,409,815	\$	41,410,054	(239)	9.95%	(24)	(11)	(2)
4	Intangible - Transmission	\$	4,860,047	\$	4,860,051	(3)	100.00%	(3)	9,270	9,270
5	Intangible - General	\$	4,000,844	\$	4,000,854	(9)	9.95%	(1)	3	0
6	Intangible - Distribution	\$	9,279,240	\$	9,279,240	-	0.00%	-	-	-
7 8	Accumulative Depreciation			Avera	age Accumulative	Total Cumulative	Adjusted Average	Allocation %	Adjusted Average	
				Depr.	/Amor. Per Book	Adjustment	Accumulative Depr./Amor.	To Transmission	Accumulative Depr./Amor.	
9					Total Company	Total Company	Total Company		Transmission	
10 11 12 13 14 15 16 17	Transmission Electric General Common - Electric Intangible - Transmission Intangible - General Intangible - Distribution Total Intangible			\$ \$ \$ \$ \$	540,813,167 99,754,418 337,833,566 19,782,300 14,092,536 121,342,788 155,217,624		19,773,031 14,092,538 121,342,788	100.00% 9.95% 9.95% 100.00% 9.95% 0.00%	540,814,708 9,928,538 33,623,563 19,773,031 1,402,588 - 21,175,619	

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- Notes:
- Columns (A), (B), (C), and (D) are fixed and cannot be changed absent Commission approval or acceptance. The depreciation / amortization expense is calculated separately for each row.
- For Electric General and Common General plant, except FERC account 303, Column (E) is the remaining life of the assets in the account for each vintage (amount of plant added in each year is a vintage) weighted by the gross plant balance of each account or subaccount. The remaining life for each vintage is equal to the area under the Mortality Curve specified in Columns (C) and (D) using a half year convention for the first year placed in service. The weighted remaining life is calculated once a year at the beginning of the year.
- 3 For FERC accounts 303, 352 through 359 and 390 through 398, Column F is fixed and cannot be changed absent Commission approval or acceptance.
- 4 Column (G) is the depreciable amount of gross plant investment reported in the annual FERC Form No. 1 filing on pages 207 (Electric) and 356 (Common) by account or subaccount. Column (H) is the accumulated depreciation by account or subaccount.
- Column (I) is the end of year depreciable net plant in the account or subaccount.
- 6 Reserved
- 7 Reserved
- 8 At least every 5 years, PECO Energy Company will file with the Commission a depreciation study supporting its existing Estimated Life and Mortality Curve for each account or subaccount.
- 9 The depreciation expense associated with Asset Retirement Obligations (booked to accounts 359.1 and 399.1) are not included in the tables above.
- The life of each software or other intangible plant will be estimated at the time the plant is placed into service, and will not change over the life of each individual plant established in this manner.
- The depreciation expenses related to Common General Electric reflect electric common plant. The depreciation expenses associated with Transportation Equipment and Power Operated Tools are excluded from Account 403 and directly assigned to the functional O&M and capital accounts based on use.

Attachment 9
Excess / (Deficient) Deferred Income Taxes (Note B and Attachment H-7 Notes N, O and P)

					,			PF	ECO Ener	gy C	Company														
	(a)		(b)		(c)		(d)		(e)		(f)	(g)	(h)		(i)		(j)		(k)		(l)		(m)	(	(n)
	EDIT Amortization Amount (Note C)											_											_		_
	Posterial Posteria		January	F	ebruary	N	March		April		May	June	July	Α	August	Sep	tember	(	October	No	vember	D	ecember	T	Total
2	Protected Property Transmission	\$	105,708	\$	105,708	\$	105,708	\$	105,708	\$	105,708	\$ 105,708	\$ 105,708	\$	105,708	\$	105,708	\$	105,708	\$	105,708	\$	105,708 \$		1,268,501
3	General	\$	2,330	\$	2,330	\$	2,330	\$	2,330	\$	2,330	\$ 2,330	\$ 2,330	\$	2,330 \$	\$	2,330	\$	2,330	\$	2,330	\$	2,330 \$		27,962
4	Transmission Allocation % (Att H-7 P4, L11, Col 5)		9.95%																						
5	Allocated to Transmission	\$	232	\$	232	\$	232	\$	232	\$	232	\$ 232	\$ 232	\$	232 5	\$	232	\$	232	\$	232	\$	232 \$		2,783
6	(	\$	41,088	\$	41,088	\$	41,088	\$	41,088	\$	41,088	\$ 41,088	\$ 41,088	\$	41,088	\$	41,088	\$	41,088	\$	41,088	\$	41,088 \$		493,061
7	Transmission Allocation % (L 4 * Electric Factor in FERC Form 1 P356)	)	7.75%																						
8	Allocated to Transmission	\$	3,186	\$	3,186	\$	3,186	\$	3,186	\$	3,186	\$ 3,186	\$ 3,186	\$	3,186	\$	3,186	\$	3,186	\$	3,186	\$	3,186 \$		38,228
9	Total Protected Property	\$	109,126	\$	109,126	\$	109,126	\$	109,126	\$	109,126	\$ 109,126	\$ 109,126	\$	109,126	\$	109,126	\$	109,126	\$	109,126	\$	109,126 \$		1,309,512
10	Non-Protected Property (Note A)	\$	201,938	\$	201,938	\$	201,938	\$	201,938	\$	201,938	\$ 201,938	\$ 201,938	\$	201,938	\$ 2	201,938	\$	201,938	\$	201,938	\$	201,938 \$		2,423,260
11	Non-Protected, Non-Property - Pension Asset (Note A)	\$	74,049	\$	74,049	\$	74,049	\$	74,048	\$	74,048	\$ 74,048	\$ 74,048	\$	74,048	\$	74,048	\$	74,048	\$	74,048	\$	74,048 \$		888,579
12	Non-Protected, Non-Property - Non-Pension Asset (Note A)	\$	(78,380)	\$	(78,380)	\$	(78,380)	\$	(78,380)	\$	(78,380)	\$ (78,380)	\$ (78,380)	\$	(78,380) 5	\$	(78,380)	\$	(78,380)	\$	(78,380)	\$	(78,380) \$		(940,563)
13	Total Non-Protected, Non-Property (Note A)	\$	(4,331)	\$	(4,331)	\$	(4,331)	\$	(4,332)	\$	(4,332)	\$ (4,332)	\$ (4,332)	\$	(4,332) 5	\$	(4,332)	\$	(4,332)	\$	(4,332)	\$	(4,332) \$		(51,984)

#### EDIT Balance (Notes C and D)

14 Pro	tected Property	Decem	ber Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	Prior and Current December Average
15	Transmission	\$	76,629,985	76,524,277	76,418,568	76,312,860	76,207,151	76,101,443	75,995,735	75,890,026	75,784,318	75,678,609	75,572,901	75,467,192	75,361,484	75,995,735
16 17	General Transmission Allocation %	\$	1,415,673 9.95%	1,413,343	1,411,013	1,408,683	1,406,352	1,404,022	1,401,692	1,399,362	1,397,032	1,394,702	1,392,371	1,390,041	1,387,711	1,401,692
18	Allocated to Transmission	\$	140,898	140,666	140,434	140,202	139,970	139,738	139,506	139,274	139,042	138,810	138,578	138,347	138,115	139,506
19 20	Common (To Be Split TDG) Transmission Allocation %	\$	10,336,412 7.75%	10,295,324	10,254,235	10,213,147	10,172,058	10,130,970	10,089,882	10,048,793	10,007,705	9,966,616	9,925,528	9,884,439	9,843,351	10,089,882
21	Allocated to Transmission	\$	801,398	798,212	795,026	791,841	788,655	785,469	782,284	779,098	775,912	772,727	769,541	766,355	763,170	782,284
22 Tot	al Protected Property	\$	77,572,280	77,463,154	77,354,028	77,244,902	77,135,776	77,026,650	76,917,524	76,808,398	76,699,272	76,590,146	76,481,020	76,371,894	76,262,769	76,917,524
23 Non	-Protected Property (Note A)	\$	9,693,045	9,491,107	9,289,168	9,087,230	8,885,292	8,683,353	8,481,415	8,279,477	8,077,538	7,875,600	7,673,661	7,471,723	7,269,785	8,481,415
25 Non	n-Protected, Non-Property - Pension Asset (Note A) n-Protected, Non-Property - Non-Pension Asset (Note al Non-Protected, Non-Property (Note A)	\$ A) \$ \$	1,777,082 (1,881,068) (103,986)	1,703,033 (1,802,688) (99,655)	1,628,984 (1,724,308) (95,324)	1,554,935 (1,645,927) (90,992)	1,480,887 (1,567,547) (86,660)	1,406,839 (1,489,167) (82,328)	1,332,791 (1,410,787) (77,996)	1,258,743 (1,332,406) (73,663)	1,184,695 (1,254,026) (69,331)	1,110,647 (1,175,646) (64,999)	1,036,599 (1,097,266) (60,667)	962,551 (1,018,885) (56,334)	888,503 (940,505) (52,002)	1,332,793 (1,410,787) (77,994)

#### Notes:

EDIT data, including EDIT amounts and categorization amount and balance, for Protected, Non-Protected Property and Non-Protected, Non-Protected Property and Non-Protected Property (Line 15): \$11,901,494; Non-Protected Property (Line 23): \$16,962,821; Non-Protected Non-Property (Line 26): \$16,0021).

Protected: ARAM
Non-Protected Property: 7 years
Non-Protected, Non-Property: 5 years

The Non-Protected Property EDIT balance shall be fully amortized by the end of 2024 and the Non-Protected, non-Property EDIT balance shall be fully amortized by the end of 2022.

B The amortization schedule of the EDIT balance related to Tax Cuts and Job Act of 2017 shall be consistent with the following periods:

The data of the annual amortization amount and balance are from PECO's Tax Accounting records.

D EDIT balance was reclassified from ADIT to EDIT in December 2017.

#### Attachment 6G PECO

# PECO Energy Company Accumulated Deferred Income Taxes Remeasurement Attachment 9A - Deficient / (Excess) Deferred Income Taxes Worksheet

Second					ADET B D	o Chango /D	31 2017)		Tax Cu	ts and Jobs Act of 2		or 31, 2017)				Deficient / /F	re) Deformed I	r (Dosomber 21 2017)				
Part					ADIT - Pre Rat	e Change (December	r 31, 201/)			ADIT - Post Ra	ue Change (Decembe	er 51, 201/)						s (December 31, 2017)				Т
The section of the se	etailed Description	Description		Federal Gross Timing Difference	@ 35%	ADIT		ADIT		@ 21%	ADIT		ADIT	Deferred Tax Impact		Asset / Liability Deferred Taxes	Deficient / (Excess) ADIT Balance	Allocator	Electric Transmission	(Note B,C)	Deficient / (Excess) ADIT Balance	,
Selection of the select	(A) ERC Account 190 (Note A)	(R)	(C)	(1)	(E) = (D) · 35%	(F)	(G) = (F) ~ 35% (	n; - (E) + (F) + (G)	(1)	(J) = (1) ~ 21%	(A)	(L) = (K) * 21%	(31) = (3) + (K) + (L)	(N) = (H) - (M)	(U)	(P)	(O) = (N) - (O) - (P)		(8)	(1)	(U) = (Q) * (T)	
Series of the se	ccrued Benefits ddback of NQSO Expense	Addback of NQSO Expense	Non-Property	7,573,861	2,650,851	756,629	(264,820)	3,142,660	7,573,861	1,590,511	756,629	(158,892)	2,188,247	954,413	s -	s -	954,413	A&G Ratio	No Yes	9.700%	\$ - 92,578	š
Separate sep	ort-Organizational Costs	Amort-Organizational Costs	Non-Property					-,,	-,,-								634,319	N/A	Yes No	0.000%	61,529	
The state of the s	aritable Carryforward	Bad Debt - Change in Provision Charitable Carryforward	Non-Property	55,580,528 12,870,332	19,453,185 4,504,616	5,552,495 1,920,307	(672 107)	5.752.815	55,580,528 12,870,332	2 702 770	5,552,495 1,920,307	(403.264)	16,058,382 4,219,812	1 533 003	7,003,925 1,533,003		:	N/A	No No	0.000%	:	
Margin   M	ferred Compensation	Deferred Compensation		10.603.527	247,394 3,711,234	1.059.292	(370,752)	4,399,774	10.603.527	2.226.741	1.059.292	(222,451)	3,063,582	1.336,193			1,336,193	100% Distribution	No No	0.000%	:	
Margin   M	S 112	FAS 112	Non-Property Non-Property	838,834	293,592			348,062	838,834	176,155			242,357	105,705			105,705	A&G Ratio	No Yes	9.700%	10,253	3
STATE WAS ALT	47 ARO	FIN 47 ARO	Non-Property	21,797,137 24,994,573	7,628,998 8,748,100	2,496,958	(873,935)	7,628,998 10,371,123	21,797,137 24,994,573	4,577,399 5,248,860	2,496,958	(524,361)	4,577,399 7,221,457	3,051,599 3,149,666	3,149,666		3,051,599	Plant 100% Distribution	No No	0.000%	:	
STATE	ntina Pay	Incentive Pay	Non-Property	42,658,321	14,930,412	4,261,566	(1,491,548)	17,700,431	42,658,321	8,958,247	4,261,566	(894,929)	12,324,885	5,375,546		1	5,375,546		No Yes	9.700%	521,429	)
Selection of the plant of the p	ger Costs	Merger Costs	Non-Property Non-Property	36,672,820	12,835,487	3,663,615	(1,282,265)	15,216,837	36,672,820	7,701,292	3,663,615	(769,359)	10,595,548	4,621,289	4,621,289		:	N/A	No No	0.000%	:	
The state of the s	olete Materials Provision	Obsolete Materials Provision	Non-Property													1		100% Distribution	No No	0.000%	:	
The standard of the standard o	lity Commitment Fees	Facility Commitment Fees	Non-Property	1,102,731	363,703	110,103	(36,336)	437,370	1,102,731	231,376	110,103	(23,133)	318,008	138,902			138,902	Plant	No No	0.000%		
Campaigness	P Liability Reg Asset	MGP Liability Reg Asset	Non-Property		2,786,334	795,299 597,602	(278,355)	3,303,278		1,671,800	795,299 597,602	(167,013)	2,300,087	1,003,192		1	1,003,192 753,816	100% Gas	No No	0.000%	-	
Series of the se	er Current Reg Asset	Other Current Reg Asset Other Noncurrents Railroad Liability	Non-Property Non-Property	20,258,526	7,090,484	2,023,827	(708,339)	8,405,972	20,258,526	4,254,290	2,023,827	(425,004)	5,853,114	2,552,858			2,552,858		No No	0.000%		
The state of the s	Uneamed Revenue-Deferred Rents	Other Unearned Revenue-Deferred Rents Payroll Taxes	Non-Property Non-Property	1,072,962	375,537	107,189			1,072,962	225,322	107,189	(22,510)		135,208		1	135,208	Plant A&G Ratio	No No	0.000%	:	
The state of the s	ylvania NOL on Expense Provision	Pennsylvania NOI.	Non-Property Non-Property		1	9,763,899	(3,417,365)	6,346,535			9,763,899	(2,050,419)	7,713,480	(1,366,946)			(1,366,946)	Plant	Yes No	0.000%	(119,987	)
Mary	Attachment Reserve Setirement Benefits	Post Retirement Benefits	Non-Property	319,254,558	111,739,095	31,893,530	(11,162,736)	132,469,890	319,254,558	67,043,457	31,893,530	(6,697,641)	92,239,346	40,230,544	1		40,230,544	N/A A&G Ratio	No Yes	9.636%	3,876,502	2
Column   C	Trust & Maxi Flat Income	Rabbi Trust & Maxi Flat Income	Non-Property	(152,696)	(53,444)	(15,254)	5,339	(63,359)	(152,696)	(32,066)	(15,254)	3,203	(44,117)	(19,242)	(19,242)			N/A 100% Distribution	No No	0.000%	:	
The state of the s	53A - Inventory Adjustment	Sec 263A - Inventory Adjustment	Non-Property	2,452,335	858,317	244.988	(85,746)	1.017.560	2,452,335	514.990	244,988	(51,448)	708,531	309.029			309.029	100% Gas	No No	0.000%	:	
March   Marc	Refund	SECA Refund	Non-Property	15,440,812	5,404,284	1,542,537	(539,888)	6,406,934	15,440,812	3,242,571	1,542,537	(323,933)	4,461,175	1,945,759			1,945,759	N/A	No No	0.000%	:	
Seminar Semina	rance PMTS Change in Provision	Severance PMTS Change in Provision	Non-Property Non-Property								24,844							A&G Ratio	No Yes	9.755%	3,057	,
Company	cation Pay Change in Provision getation MGMT Accrual	Vegetation MGMT Accrual	Non-Property Non-Property	4,064,328 5,402,597	1,422,515 1,890,909	406,026 539,719	(188,902)	2,241,727	4,064,328 5,402,597	853,509 1,134,545	406,026 539,719	(85,266) (113,341)	1,560,924	680,803			680,803	100% Distribution	No No	0.000%	:	
The state of the s	ers Compensation Reserve al FERC Account 190	Workers Compensation Reserve	Non-Property	\$ 649,841,629 S	15,257,520 227,444,570 S	4,354,932 73,140,105 S	(1,524,226) (25,599,037) \$	18,088,226 274,985,638	\$ 649,841,629	9,154,512 S 136,466,742 S	4,354,932 73,140,105	(914,536) S (15,359,422) S	12,594,908 194,247,425	s 80,738,213	S 16,288,641	s -	\$ 5,493,318 \$ 64,449,572	A&G Ratio	Yes	9.700%	\$ 4,978,213	,
The state of the s	C Account 282 (Note A)																					
The field of the f			Protected Property	\$ (85,010,674) \$	(29.753.736) \$			(29 753 736)	\$ (85.010.674)	s (17.852.242) s			(17.852.242)	\$ (11.901.494)			\$ (11.901.494)	Plant	Vor	7.715%	\$ (018.175	5)
The field of the f		Distribution - Electric	Protected Property	(2.276.638.656)	(796.823.530)		: "	(796.823.530)	(2.276.638.656)	(478,094,118)			(478,094,118)	(318,729,412)			(318,729,412)	Plant	No	0.000%	(166,365	
Part	nission	Transmission	Protected Property	(569,476,514) (924,863,699)	(199,316,780)		:	(199,316,780)	(569,476,514) (924,863,699)	(119,590,068)			(119,590,068)	(79,726,712)	:		(79,726,712)	100% Transmission	Yes	100.000%	(79,726,712	
Second   S				(-2,000,000)	(,,)			(-23,102,232)	(-2-1,000,000)	( 1,1,1,			(	(-2-,,)			(,,					
See the see of the see	100	Common	Unprotected Property Unprotected Property	14,122,236 (349,743,572)	4,942,782 (122,410,250)	1	:	4,942,782 (122,410,250)	14,122,236 (349,743,572)			:	2,965,669 (73,446,150)	1,977,113 (48,964,100)			1,977,113 (48.964,100)	Plant Plant	No No	0.000%	:	
The secretary of the se	ic General mission	Electric General Transmission	Unprotected Property	(157.866.616)	(55 253 315)	1	:	(55 253 315)	(157.866.616)	(33 151 989)		:	(33 151 989)	(22 101 326)			(22 101 326)	100% Transmission	No Yes	100 000%	(22,101,326	5)
Series Comment		Transmission - CIAC Distribution - Gas	Unprotected Property Unprotected Property	21,063,877 (107,769,784)		1	:		21,063,877 (107,769,784)			:				1						
The fine of the control of the contr																						
Part	ution - Electric	Distribution - Electric	Unprotected Property Unprotected Property				7 760 229	(14.411.854)	1			4 656 138	(17 515 946)	3 104 092			3 104 092	Plant	No	0.000%	:	
Second   S	mission	Transmission	Unprotected Property			7,603 (36,703,612)	(2,661) 12,846,264	4,942 (23,857,348)	1		7,603 (36,703,612)	(1,597) 7,707,759	6,006 (28,995,853)	(1,064) 5,138,506			(1,064) 5,138,506	Plant 100% Transmission	No Yes	100.000%	5,138,506	š
Control   Cont	smission - CIAC ibution - Gas	Transmission - CIAC Distribution - Gas	Unprotected Property Unprotected Property			2,112,411 (10,558,443)	(739,344) 3,695,455	1,373,067 (6,862,988)	1		2,112,411 (10,558,443)	(443,606) 2,217,273	1,668,805 (8,341,170)	(295,738) 1,478,182			(295,738) 1,478,182	Plant Plant	No No	0.000% 0.000%	:	
Sear- Marie		Other Flow-through	Unprotected Property	(1,962,869,054)	(687,004,169)	(478,101,449) (544,103,034) S	167,335,507	(997,770,110)	(1,962,869,054)	(412,202,501)	(478,101,449)	100,401,304	(789,902,646)	(207,867,465)		(207,867,465)	\$ (613.498.983)	Plant	No	0.000%	s (97,774,073	-
Second   Act   To Stand Maner   Second Maner   Se				3 (0,411,000,220) 3	(2,2-0,3)-2,100)	(344,140,4034) 3	170750302 3	(2007/01/102)	3 (0,411,000,220)	3 (1040011000) 3	(344,103,034)	114,201,007	(1,7,0,132,703)	3 (021200,447)	•	(201,001,40.)	3 (015470,705)				3 (7)(7)(0)	•
Supplied   Carlo Supp	129 Smart Meter Receivable	AEC Receivable	Non-Property Non-Property	(4.056.846)	(1.419.896)	(405.279)	141 848	(1.683.327)	(4.056.846)	(851.938)	(405 279)	85 109	(1.172.108)	(511.219)	s -	s -	\$ (3,125,703) (511,219)	100% Distribution	No No	0.000%		
Segregation   Color Supply Rep Asset   Supply Rep	-BK-Premiums on Reacqd Debt-9.5% forgiveness Reg Asset			(1,746,005) (7,289,034)	(611,102) (2,551,162)	(174,426) (728,174)	61,049 254,861	(724,478) (3,024,475)	(1,746,005) (7,289,034)	(366,661) (1,530,697)	(174,426) (728,174)	36,629 152,917	(504,457) (2,105,955)	(220,021) (918,520)				Plant 100% Distribution	Yes No	9.700% 0.000%	(21,342	:)
Ref Case   File Place	Shopping Reg Asset - Regulatory Asset	CAP Shopping Reg Asset DSP 2 - Regulatory Asset	Non-Property Non-Property	(258,131)					(258,131)			5,415				1	(32,528)	100% Distribution 100% Distribution	No No	0.000%	:	
Fig. 1 (a) (a) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c		Elec Rate Case EXP - Reg Asset		(688 709)	(241.048)	(68 802)	24.081	(285 770)	(67,717)	(144.629)	(6,765)	14 448	(198 983)	(86.787)		1	(8,533) (86,787)	100% Distribution 100% Distribution	No No	0.000%	:	
Special Class   Clas	09 TCJA	FAS 109 NonTCJA	Non-Property						1,394,047,651	292,750,007	(169,813,120) 139,265,360	(29,245,726)	402,769,641	(402,769,641)				N/A N/A	No No	0.000%	:	
METT & STT	Up on State Def Tax Adj- AMR Reg Asset	Gross Up on State Def Tax Adj- AMR Reg Asset	Non-Property	(142,280)	(49,798)	(14,214)	4,975	(59,037)	(142,280)	(29,879)	(14,214)	2,985	(41,108)	(17,929)			(17,929)	N/A	No No	0.000%	:	
**Mean Accurated Numbers of the Computation According Numbers of Number	ry Pay Change in Provision lef FIT & SIT	Holiday Pay Change in Provision OCI-Def FIT & SIT	Non-Property	1		1	:		1			:					:	A&G Ratio 100% Distribution	No No	0.000%	:	
CAF Frequences Reg Aust - Current   Non-Property	n Accrual	Vacation Accrual	Non-Property		1		:	:		1		:	:				:	Plant A&G Ratio	No No	0.000%	:	
Capture Reg Aust - Current   Capture Reg Au	Meter hopping Reg Asset - Current	Smart Meter CAP Shopping Reg Asset - Current	Non-Property Non-Property		1		:	:		1		- :	:	:			:	100% Distribution	No No	0.000%	:	
A PURT Non-Property Control Search Monte	Forgiveness Reg Asset - Current	CAP Forgiveness Reg Asset - Current FAS 112	Non-Property Non-Property		1		:	:		1		- :	:	:			:	A&G Ratio	No No	0.000%	:	
Part	A	PURTA	Non-Property		1					1			:		1		:	100% Distribution	No No	0.000%	:	
Classic Regulater   Rate Regulat	on Expense Provision	Seamless Moves Pension Expense Provision	Non-Property Non-Property	(363,402,672)	(127,190,935)	(36,303,927)	12,706,374	(150,788,488)	(363,402,672)	(76,314,561)	(36,303,927)	7,623,825	(104,994,663)	(45,793,824)	(26,878,090)		(18,915,734)	A&G Ratio	No Yes	23.487%	(4,442,703	3)
FERC Account 283  S C1444 (33,446) S C750,446,766) S (212,297,58) S 74,154,15 S (888,461,49) S C750,857,55 S (75,088,775) S (15,751,8617) S C1,640,4586) S C1,540,4586 S C	Tax Reserve			(18,710,444)	(6,548,655)	(2.211.202)			(18,710,444)		(2.211.205	406.334					(2,619,462)	A&G Ratio	No Yes	9.702%	(254,146	))
Protocoled Property         \$ (538,470,685)         \$ (80,811.)           Upportected Property         (71,976,698)         (16,962.8           Non-Property         34,941.55         2600.           Total Unprotected         5 (16,702.8         5 (16,702.8	e Keg Asset al FERC Account 283	AKO- Reg Asset	Non-Property			(2,311,303) (212,329,758) \$	808,956 74,315,415 S			s (157,518,017) s			(215,238,891)	S (673,222,158)		S (616,972,149)		100% Distribution	No		\$ (4,718,192	
Unprotected Property         (7,976,698)         (16,962.2           Non-Property         34,941,535         260,0           Total Unprotected         \$ (37,085,163)         \$ (16,702.8	and Total			S (7,905,298,046) S	(2,766,854,316) S	(683,292,687) S	239,152,440 S	(3,210,994,563)	S (6,511,250,395)	S (1,367,362,583) S	(544,027,327)	S 114,245,739 S	(1,797,144,171)	S (1,413,850,392)	S (13,504,930)	S (824,839,614)	S (575,505,848)				\$ (97,514,052	<u>ī</u>
Non-Property         34,941,535         260,00           Total Unprotected         S         (37,085,163)         S         (16,702,8																Protected Property	\$ (538,470,685)				\$ (80,811,252	2)
Total Unpredicted \$ (77,005,163) \$ (16,702,5																					(16,962,821	
																					\$ (16,702,800	
															Tests						\$ (97,514,052	Ĺ

#### Instructions

In accordance with ASC 740, deferred tax anexts and liabilities are adjusted (or measured) for the effect of the changes is tax low (including tax rates) in the period that the change is incared. Adjustments are recorded in the appropriate deferred incone tax behaves does commiss (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the reduced classification experiments of the accounts. If an account factor or expected action by a regulator, it is probable that the effect of a finite increase or decrease in taxes payable resulting from a change in tax have or rates will be recovered from or passed through the customers through finite rests, a regulatory asset or inhability in recognized in Account ILS (100th regulatory Action), and appropriate, for that probable finite regulatory action of the account ISA (100th regulatory Labellities), and appropriate, for that probable finite rests will be recovered in FEEC Accounts 410 (10 regulatory Labellities), as appropriate, for the probable finite rests will be recovered in FEEC Accounts 410 (10 regulatory Labellities), as appropriate. For the probable finite rests will be recovered in FEEC Accounts 410 (10 regulatory Labellities), as appropriate. For the probable finite rests will be recovered in rests will be recovered in many appropriate in recovered rests of the recovered from the ballower destructions may also result in reconstruction for the recovered from the ballower destructions are appropriate. For the recovered from the rec

2. Set the allocation percentages equal to the applicable percentages at the date of the rate change.

A Categorization of forms as protected or non-protected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (IRS) with respect to that items. Balances associated with the tax rate change will not be adjusted (except for amortization each your) absent anded adjustments, tax return amondments, or a change in IRS guidance. Any resulting eaching will be promiserably disclosed including be basis freth echange.

C The allocation factors for lines 45 and 47 are subject to the change as reflected in Attachment 9 – Excess / (Deficient) Deferred Income Taxes, lines 17 and 20.

Notes

#### Attachment 10 Pension Asset Discount Worksheet PECO Energy Company

1	13 Month Average Pension Asset (Note A)	30,324,232 (Attachment 4, line 28(i))
2 3 4	Net ADIT Balance Prior Year ADIT Related to Transmission Pension Asset Current Year ADIT Related to Transmission Pension Asset Average ADIT Balance Related to Transmission Pension Asset	(9,609,448) (Attachment 4B "PENSION EXPENSE PROVISION" times S&W Allocator) (9,806,062) (Attachment 4C "PENSION EXPENSE PROVISION" times S&W Allocator) (9,707,755) (Average of Lines 2 and 3)
5	Net Unamortized EDIT Balance	\$ (1,332,793) (Attachment 9 line 24 "Average")
6	Net Pension Asset	\$ 19,283,684 (Line 1 plus Line 4 plus Line 5)
7	100% of ATRR on Net Pension Asset	1,840,683 (Line 6 times Attachment H-7 page 3, line 34, col (3) times (1+Attachment H-7 page 4, line 18, col (5))
8	Times Pension Discount %	60%
9	ATRR Discount on Net Pension Asset	\$ 1,104,410 (Line 7 times Line 8)

Source

Note:

A: PECO's transmission-related Pension Asset balance is capped at \$33 million. Such limit may only be changed pursuant to a section 205 or 206 filling.

Attachment 11 Cost of Capital PECO Energy Company

| Line | Long Term Interest (117, line 62 through 67), Excluding LVT Interest | 18, linest on Long-Term Debt (427) | 149,886,942 | 2 Amost, of Debt Dies, and Expense (428) | 2, 293,932 | 3 Amost antization of Loss on Recognized Debt (428.1) | 74,346 | 4 (Less) Amost, of Priemium on Debt-Credit (429) | - C. | 18, Amost antization of Loss on Recognized Debt (428.1) | - C. | 18, Amost antization of Loss on Recognized Debt (428.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization of Loss on Recognized Debt-Credit (429.1) | - C. | 18, Amost antization o

13-Month Average Balance of Long-term Debt,

	Long -term Debt (112, Lines 18 through 21)	Dec	ember Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	13-Month Average
9	Bonds (221)		3,800,000,000	3,800,000,000	3,800,000,000	4,175,000,000	4,175,000,000	4,175,000,000	4,175,000,000	4,175,000,000	4,175,000,000	4,250,000,000	4,250,000,000	4,250,000,000	4,250,000,000	4,111,538,462
10	(Less) Reacquired Bonds (222)		-	-									-			-
11	Advances from Associated Companies (223)		184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609
12	Other Long-Term Debt (224)			-												
13	Total (Line 9 - Line 10 + Line 11 + Line 12)	S	3,984,418,609 S	3,984,418,609 S	3,984,418,609 S	4,359,418,609 S	4,359,418,609 \$	4,359,418,609 \$	4,359,418,609 \$	4,359,418,609 \$	4,359,418,609 \$	4,434,418,609 S	4,434,418,609 S	4,434,418,609 S	4,434,418,609 S	4,295,957,071
	Proprietary Capital (112, line 2 through 15)															
14	Common stock issued (201)		1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251
15	Preferred Stock (204) (112.3.c) (5-P3 Support Note B)															
16	Capital Stock Subscribed (202, 205)			-												
17	Stock Liability for Conversion (203, 206)		-	-									-			-
18	Premium on Capital Stock (207)		-	-									-			-
19	Other Paid-in Capital (208-211)		1,591,124,952	1,591,124,952	1,591,124,952	1,591,124,952	1,591,124,952	1,986,124,952	1,986,124,952	1,986,124,952	1,986,124,952	2,005,297,231	2,005,297,231	2,005,297,231	2,005,297,231	1,840,101,038
20	Installments Received on Capital Stock (212)			-												
21	(Less) Discount on Capital Stock (213)			-												
22	(Less) Capital Stock Expense (214)		86,742	86,742	86,742	86,742	86,742	86,742	86,742	86,742	86,742	86,742	86,742	86,742	86,742	86,742
23	Retained Earning s(215, 215.1, 216)		4,796,604,471	4,872,504,723	4,937,081,518	4,890,163,530	4,920,052,602	4,953,849,688	4,920,809,825	4,973,979,867	5,036,178,055	4,958,343,201	4,965,218,314	5,029,070,142	5,006,722,006	4,943,121,380
24	Unappropriated Undistributed Subsidiary Earnings (216.1)		(3,280,486,128)	(3,287,177,571)	(3,292,849,821)	(3,292,129,530)	(3,294,911,798)	(3,297,972,310)	(3,303,797,866)	(3,307,680,163)	(3,311,561,183)	(3,315,435,695)	(3,319,329,090)	(3,323,207,948)	(3,327,073,851)	(3,304,124,073)
25	(Less) Reacquired Capital Stock (217)			-												
26	Noncorporate Proprietorship (Non-major only) (218)		-	-									-			-
27	Accumulated other Comprehensive Income (219)		2,938,935	2,298,081	2,298,081	3,094,457	2,453,603	2,453,603	3,515,138	2,874,283	2,874,283	3,894,075	3,253,221	3,253,221	3,914,962	3,008,919
	Total Proprietary Capital (Line 14+ Line 15 + Line 16 + Line 17 + Line 18 + Line 19	,														
28	+ Line 20 - Line 21 - Line 22 + Line 23 + Line 24 - Line 25 + Line 26 + Line 27)		4,533,099,739	\$4,601,667,694	\$4,660,572,240	\$4,615,170,918	\$4,641,636,868	\$5,067,373,442	\$5,029,569,558	\$5,078,216,448	\$5,136,533,616	\$5,075,016,321	\$5,077,357,185	\$5,137,330,154	\$5,111,777,856	4,905,024,772
29	Preferred Stock (line 15)	S	- S	- S	- S	- S	- S	- \$	- S	- \$	- \$	- S	- S	- S	- S	
30	Common Stock (line 28 - line 29)	S	4,533,099,739 S	4,601,667,694 S	4,660,572,240 S	4,615,170,918 S	4,641,636,868 \$	5,067,373,442 \$	5,029,569,558 \$	5,078,216,448 \$	5,136,533,616 \$	5,075,016,321 \$	5,077,357,185 \$	5,137,330,154 \$	5,111,777,856 S	4,905,024,772

Appendix 2B 2021 True Up Adjustment Calculation – MDTAC

## ATTACHMENT H-7B MDTAC FORMULA RATE TEMPLATE

CAL	CULATION OF MONTHLY AM	ORTIZED REGULATORY ASSET	TO BE RECOVERED
1	Annual Revenue Requirement on	Attachment 1 - Revenue Requirement	
	Regulatory Asset Amortization	Line 3	\$1,301,064
2	True-up Adjustment with Interest	Attachment 2 - True-Up Line 24	\$0
	Net Annual Revenue Requirement		
3	on Regulatory Asset Amortization		
	with True-up	Line 1 + line 2	\$1,301,064
	Net Monthly Revenue Requirement		
4	on Regulatory Asset Amortization		
	with True-up	Line 3 / 12	\$108,422

#### PECO Energy Company Summary of Transmission SFAS 109 Regulatory Asset (Account 182.3) Amortization

## For the 12 months ended 12/31/2021

 1
 SFAS 109 Reg Asset Amortization (Notes A and B)
 \$ 1,301,064

 2
 Other Tax Adjustments (Note C)
 \$ 

 3
 Adjusted Total
 \$ 1,301,064

#### Notes:

- (A) All items are asssociated with ratemaking flow through requirements
- (B) Additional detail is provided on page 2 of this exhibit
- (C) Amortization of FAS 109 Regulatory Asset.

# True-Up with Interest PECO Energy Company

		Month (Note A)	FERC Monthly Interest Rate
1		January	0.0042
2		February	0.0039
3		March	0.0042
4		April	0.0039
5		May	0.0040
6		June	0.0039
7		July	0.0029
8		August	0.0029
9		September	0.0028
10		October	0.0028
11		November	0.0027
12		December	0.0028
13		January	0.0028
14		February	0.0025
15		March	0.0028
16		April	0.0027
17		May	0.0028
18	Average of lines 1-17 above		0.0032
<b>N</b> T			

## Notes:

A The FERC Quarterly Interest Rate in column [A] is the interest applicable to the Month indicated.

19	Actual Revenue Requirement	
20	Revenue Received	
21	Net Under/(Over) Collection (Line 19 - Line 20)	-
22	17 Months	17
23	Interest (Line 18*Line 21*Line 22)	-
24	Total True-up	_

# PECO Energy Company

	G GE : : GE   G   1	09 Regulatory Asset (Account 182.	3)
	December 31, 2020 thr	ough December 31, 2021	
	12/21/2020	Activity	12/31/2021
RANSMISSION ONLY	12/31/2020	Activity	12/31/2021
epair Allowance	7,353,236	(69,780)	7,283,457
deral and State Flow Through	20,709,836	(271,531)	20,438,305
acess Deferreds/pre-1981 Deferreds	14,814,015	(571,168)	
			14,242,847
ther	376,136	(4,349)	371,787
otal	43,253,223	(916,828)	42,336,396
OMMON (TO BE COLIT TOC)			
OMMON (TO BE SPLIT TDG)			
epair Allowance	7.424.647	(10.764)	7 404 003
deral and State Flow Through	7,424,647	(19,764)	7,404,883
ccess Deferreds/pre-1981 Deferreds	2,508,886	(71,350)	2,437,536
ther	1,247,531	(26,162)	1,221,369
otal	11,181,064	(117,276)	11,063,788
			, column 5 * Common Allocation F
ransmission Allocation %	7.75%	Form 1 page 356)	
pair Allowance	-	- (1.520)	- 574.112
deral and State Flow Through	575,644	(1,532)	574,112
ccess Deferreds/pre-1981 Deferreds	194,518	(5,532)	188,986
her otal	96,723	(2,028)	94,695 857,792
nai	866,885	(9,093)	837,792
LECTRIC GENERAL (TO BE SPLIT TD)			
epair Allowance	9,042	(80)	8,962
deral and State Flow Through	884,418	9,126	893,544
derai and State Flow Through		9,120	055,544
_		(1,332)	139,385
ccess Deferreds/pre-1981 Deferreds	140,717		139,385
ccess Deferreds/pre-1981 Deferreds		(1,332)	
ccess Deferreds/pre-1981 Deferreds ther	140,717 2,303	(1,332) (71)	139,385 2,232
ccess Deferreds/pre-1981 Deferreds ther	140,717 2,303	(1,332) (71)	139,385 2,232
ccess Deferreds/pre-1981 Deferreds ther	140,717 2,303	(1,332) (71)	139,385 2,232
ccess Deferreds/pre-1981 Deferreds ther	140,717 2,303 1,036,480	(1,332) (71)	139,385 2,232 1,044,123
ccess Deferreds/pre-1981 Deferreds ther total	140,717 2,303 1,036,480	(1,332) (71) 7,643	139,385 2,232 1,044,123
ccess Deferreds/pre-1981 Deferreds ther total  cansmission Allocation %	140,717 2,303 1,036,480 9,95%	(1,332) (71) 7,643 Source: Attachment H-7A, page 4	139,385 2,232 1,044,123
ccess Deferreds/pre-1981 Deferreds ther that  ther that  ther that  ther that  ther that that ther that ther that ther that ther that ther that ther that th	140,717 2,303 1,036,480 9.95% 900 88,023	(1,332) (71) 7,643 Source: Attachment H-7A, page 4	139,385 2,232 1,044,123 5, line 11, column 5 892
ccess Deferreds/pre-1981 Deferreds ther total  cansmission Allocation % epair Allowance	140,717 2,303 1,036,480 9.95%	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908	139,385 2,232 1,044,123 5, line 11, column 5 892 88,932
coss Deferreds/pre-1981 Deferreds ther total  consmission Allocation % epair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds	140,717 2,303 1,036,480 9.95% 900 88,023 14,005	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133)	139,385 2,232 1,044,123 5, line 11, column 5 892 88,932 13,873
coss Deferreds/pre-1981 Deferreds ther total  consmission Allocation % expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther	140,717 2,303 1,036,480 9.95% 900 88,023 14,005 229	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7)	139,385 2,232 1,044,123 1, line 11, column 5 892 88,932 13,873 222
coss Deferreds/pre-1981 Deferreds ther total  consmission Allocation % expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther	140,717 2,303 1,036,480 9.95% 900 88,023 14,005 229	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7)	139,385 2,232 1,044,123 1, line 11, column 5 892 88,932 13,873 222
coss Deferreds/pre-1981 Deferreds ther total  consmission Allocation % expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther	140,717 2,303 1,036,480 9.95% 900 88,023 14,005 229	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7)	139,385 2,232 1,044,123 1, line 11, column 5 892 88,932 13,873 222
coss Deferreds/pre-1981 Deferreds ther total  Constitution Allocation % Expair Allowance deral and State Flow Through tocss Deferreds/pre-1981 Deferreds ther total	140,717 2,303 1,036,480 9.95% 900 88,023 14,005 229	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7)	139,385 2,232 1,044,123 1, line 11, column 5 892 88,932 13,873 222
coss Deferreds/pre-1981 Deferreds ther total  Tansmission Allocation % Espair Allowance deral and State Flow Through teess Deferreds/pre-1981 Deferreds ther total	140,717 2,303 1,036,480 9,95% 900 88,023 14,005 229 103,158	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761	139,385 2,232 1,044,123 1, line 11, column 5 892 88,932 13,873 222 103,918
coess Deferreds/pre-1981 Deferreds ther total  cansmission Allocation % cansmission Allocation % cansmission Allocation % cepair Allowance deral and State Flow Through tecess Deferreds/pre-1981 Deferreds ther total  cansmission Summary cansmission Summary cansmission Summary	140,717 2,303 1,036,480 9,95% 900 88,023 14,005 229 103,158	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761	139,385 2,232 1,044,123 1, line 11, column 5 892 88,932 13,873 222 103,918
coss Deferreds/pre-1981 Deferreds ther total  consmission Allocation % expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther total  consmission Summary expair Allowance deral and State Flow Through	140,717 2,303 1,036,480 9,95% 900 88,023 14,005 229 103,158	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761	139,385 2,232 1,044,123 2, line 11, column 5 892 88,932 13,873 222 103,918
coess Deferreds/pre-1981 Deferreds ther total  ansmission Allocation % epair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther total  ansmission Summary epair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds	140,717 2,303 1,036,480 9.95% 9.900 88,023 14,005 229 103,158 7,354,136 21,373,503 15,022,538	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832)	139,385 2,232 1,044,123  1,044,123  1,line 11, column 5 892 88,932 13,873 222 103,918  7,284,349 21,101,348 14,445,706
coss Deferreds/pre-1981 Deferreds ther total  ansmission Allocation % expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther total  ansmission Summary expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther	140,717 2,303 1,036,480 9.95% 900 88,023 14,005 229 103,158 7,354,136 21,373,503 15,022,538 473,088	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832) (6,385)	139,385 2,232 1,044,123 1, line 11, column 5 892 88,932 13,873 222 103,918 7,284,349 21,101,348 14,445,706 466,704
coess Deferreds/pre-1981 Deferreds ther total  ansmission Allocation % epair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther total  ansmission Summary epair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds	140,717 2,303 1,036,480 9.95% 9.900 88,023 14,005 229 103,158 7,354,136 21,373,503 15,022,538	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832)	139,385 2,232 1,044,123  1,044,123  1,line 11, column 5 892 88,932 13,873 222 103,918  7,284,349 21,101,348 14,445,706
coss Deferreds/pre-1981 Deferreds ther total  consmission Allocation %  expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther total  consmission Summary  expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther total	140,717 2,303 1,036,480  9,95% 900 88,023 14,005 229 103,158  7,354,136 21,373,503 15,022,538 473,088 44,223,266	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832) (6,385) (925,159)	139,385 2,232 1,044,123  1,044,123  1,line 11, column 5 892 88,932 13,873 222 103,918  7,284,349 21,101,348 14,445,706 466,704 43,298,106
ansmission Allocation % pair Allowance deral and State Flow Through cess Deferreds/pre-1981 Deferreds her tal  ansmission Summary pair Allowance deral and State Flow Through cess Deferreds/pre-1981 Deferreds her tal	140,717 2,303 1,036,480 9.95% 900 88,023 14,005 229 103,158 7,354,136 21,373,503 15,022,538 473,088	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832) (6,385)	139,385 2,232 1,044,123 1, line 11, column 5 892 88,932 13,873 222 103,918 7,284,349 21,101,348 14,445,706 466,704
ansmission Allocation %  epair Allowance deral and State Flow Through teess Deferreds/pre-1981 Deferreds her total  ansmission Summary epair Allowance deral and State Flow Through teess Deferreds/pre-1981 Deferreds her total	140,717 2,303 1,036,480  9,95% 900 88,023 14,005 229 103,158  7,354,136 21,373,503 15,022,538 473,088 44,223,266	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832) (6,385) (925,159)	139,385 2,232 1,044,123  1,044,123  1,line 11, column 5 892 88,932 13,873 222 103,918  7,284,349 21,101,348 14,445,706 466,704 43,298,106
coss Deferreds/pre-1981 Deferreds ther total  ansmission Allocation % expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther total  ansmission Summary expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther	140,717 2,303 1,036,480  9,95% 900 88,023 14,005 229 103,158  7,354,136 21,373,503 15,022,538 473,088 44,223,266	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832) (6,385) (925,159)	139,385 2,232 1,044,123  1,044,123  1,line 11, column 5 892 88,932 13,873 222 103,918  7,284,349 21,101,348 14,445,706 466,704 43,298,106
coss Deferreds/pre-1981 Deferreds ther total  ansmission Allocation % grapair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther total  ansmission Summary epair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther total  AS 109 + Gross-up	140,717 2,303 1,036,480 9,95% 900 88,023 14,005 229 103,158 7,354,136 21,373,503 15,022,538 473,088 44,223,266 62,191,776	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832) (6,385) (925,159) (1,301,064)	139,385 2,232 1,044,123  1,044,123  1,line 11, column 5 892 88,932 13,873 222 103,918  7,284,349 21,101,348 14,445,706 466,704 43,298,106
coss Deferreds/pre-1981 Deferreds ther and ansmission Allocation % Expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther ansmission Summary expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther ansmission Summary expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther botal  FAS 109 + Gross-up  110 Transmission Tax Adjustments b/f gross-up 110 Transmission Tax Adjustments + gross-up	140,717 2,303 1,036,480  9,95% 900 88,023 14,005 229 103,158  7,354,136 21,373,503 15,022,538 473,088 44,223,266 62,191,776	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832) (6,385) (925,159) (1,301,064)	139,385 2,232 1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,104,343  1,104,349 21,101,348 14,445,706 466,704 43,298,106  60,890,712
cross Deferreds/pre-1981 Deferreds ther total  ansmission Allocation % capair Allowance deral and State Flow Through treess Deferreds/pre-1981 Deferreds ther total  ansmission Summary capair Allowance deral and State Flow Through treess Deferreds/pre-1981 Deferreds ther total  GAS 109 + Gross-up	140,717 2,303 1,036,480 9,95% 900 88,023 14,005 229 103,158 7,354,136 21,373,503 15,022,538 473,088 44,223,266 62,191,776	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832) (6,385) (925,159) (1,301,064)	139,385 2,232 1,044,123  1,044,123  1,line 11, column 5 892 88,932 13,873 222 103,918  7,284,349 21,101,348 14,445,706 466,704 43,298,106
coss Deferreds/pre-1981 Deferreds ther and ansmission Allocation % Expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther ansmission Summary expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther ansmission Summary expair Allowance deral and State Flow Through toess Deferreds/pre-1981 Deferreds ther botal  FAS 109 + Gross-up  110 Transmission Tax Adjustments b/f gross-up 110 Transmission Tax Adjustments + gross-up	140,717 2,303 1,036,480  9,95% 900 88,023 14,005 229 103,158  7,354,136 21,373,503 15,022,538 473,088 44,223,266 62,191,776	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832) (6,385) (925,159) (1,301,064)	139,385 2,232 1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,104,343  1,104,349 21,101,348 14,445,706 466,704 43,298,106  60,890,712
cross Deferreds/pre-1981 Deferreds ther total  ansmission Allocation % papair Allowance deral and State Flow Through trees Deferreds/pre-1981 Deferreds ther total  ansmission Summary epair Allowance deral and State Flow Through trees Deferreds/pre-1981 Deferreds ther total  FAS 109 + Gross-up  110 Transmission Tax Adjustments b/f gross-up total Transmission Tax Adjustments + gross-up total Transmission SFAS 109	140,717 2,303 1,036,480  9,95% 900 88,023 14,005 229 103,158  7,354,136 21,373,503 15,022,538 473,088 44,223,266 62,191,776	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832) (6,385) (925,159) (1,301,064)	139,385 2,232 1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,104,343  1,104,349 21,101,348 14,445,706 466,704 43,298,106  60,890,712
cross Deferreds/pre-1981 Deferreds ther and ansmission Allocation % Expair Allowance deral and State Flow Through trees Deferreds/pre-1981 Deferreds ther ansmission Summary expair Allowance deral and State Flow Through trees Deferreds/pre-1981 Deferreds ther ansmission Summary expair Allowance deral and State Flow Through trees Deferreds/pre-1981 Deferreds ther ansmission Tax Adjustments b/f gross-up and Transmission Tax Adjustments + gross-up and Transmission Tax Adjustments + gross-up and Transmission SFAS 109	140,717 2,303 1,036,480  9,95% 900 88,023 14,005 229 103,158  7,354,136 21,373,503 15,022,538 473,088 44,223,266 62,191,776	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832) (6,385) (925,159) (1,301,064)	139,385 2,232 1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,104,343  1,104,349 21,101,348 14,445,706 466,704 43,298,106  60,890,712
cross Deferreds/pre-1981 Deferreds ther and ansmission Allocation % Expair Allowance deral and State Flow Through trees Deferreds/pre-1981 Deferreds ther ansmission Summary expair Allowance deral and State Flow Through trees Deferreds/pre-1981 Deferreds ther ansmission Summary expair Allowance deral and State Flow Through trees Deferreds/pre-1981 Deferreds ther botal  FAS 109 + Gross-up  10 Transmission Tax Adjustments b/f gross-up total Transmission Tax Adjustments + gross-up total Transmission SFAS 109	140,717 2,303 1,036,480  9,95% 900 88,023 14,005 229 103,158  7,354,136 21,373,503 15,022,538 473,088 44,223,266 62,191,776	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832) (6,385) (925,159) (1,301,064)	139,385 2,232 1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,104,343  1,104,349 21,101,348 14,445,706 466,704 43,298,106  60,890,712
cross Deferreds/pre-1981 Deferreds ther total  ansmission Allocation %  gardinal Allowance deral and State Flow Through treess Deferreds/pre-1981 Deferreds ther total  ansmission Summary epair Allowance deral and State Flow Through treess Deferreds/pre-1981 Deferreds ther total  FAS 109 + Gross-up  10 Transmission Tax Adjustments b/f gross-up total Transmission Tax Adjustments + gross-up total Transmission SFAS 109  Toss-up Factor deral Income Tax Rate ate Income Tax Rate	140,717 2,303 1,036,480  9,95% 900 88,023 14,005 229 103,158  7,354,136 21,373,503 15,022,538 473,088 44,223,266 62,191,776  62,191,776  21,000% 9,990%	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832) (6,385) (925,159) (1,301,064)	139,385 2,232 1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,104,343  1,104,349 21,101,348 14,445,706 466,704 43,298,106  60,890,712
cross Deferreds/pre-1981 Deferreds ther and ansmission Allocation % Expair Allowance deral and State Flow Through trees Deferreds/pre-1981 Deferreds ther ansmission Summary expair Allowance deral and State Flow Through trees Deferreds/pre-1981 Deferreds ther ansmission Summary expair Allowance deral and State Flow Through trees Deferreds/pre-1981 Deferreds ther botal  FAS 109 + Gross-up  10 Transmission Tax Adjustments b/f gross-up total Transmission Tax Adjustments + gross-up total Transmission SFAS 109	140,717 2,303 1,036,480  9,95% 900 88,023 14,005 229 103,158  7,354,136 21,373,503 15,022,538 473,088 44,223,266 62,191,776	(1,332) (71) 7,643 Source: Attachment H-7A, page 4 (8) 908 (133) (7) 761 (69,788) (272,155) (576,832) (6,385) (925,159) (1,301,064)	139,385 2,232 1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,044,123  1,104,343  1,104,349 21,101,348 14,445,706 466,704 43,298,106  60,890,712

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Appendix 3
Additional Workpapers Required by the Protocols

Supporting documentation and workpapers for Attachment H-7A, Attachment 3 Project True-Up will include for each new Schedule 12 tariffed project listed individually on letter-denominated Line 3 entries documentation of:

- (1) the month in which project construction began and the date upon which the project (or first operationally in service portion of the project) was placed in service,
- (2) the current budgeted project costs as listed on the PJM website, and
- (3) the costs cleared to plant in service as of December 31 of the True-Up Year.

For the True-Up Year plus the preceding December, supporting documentation in electronic spreadsheet format will also include end-of-month gross plant balances for:

- (1) each Schedule 12 project listed individually on letter-denominated Line 3 entries and
- (2) the sum of the non-Schedule 12 projects included in the Attachment H-7A, Attachment 3, Line 3 Zonal entry.

In addition, PECO will provide a workpaper that lists the original in-service cost for each Schedule 12 tariffed project that is 100% allocated to PECO;

New Schedule 12 tarriffed projects listed individually:

ſ						Budgeted	
-			RTO Project	Construction	Placed in Service	costs per PJM	12/31/21 Plant
	Line No.	Project Name	Number	start date	date	website	in service

N/A No New Schedule 12 tariffed projects in FY 2021

End-of-month gross plant balances for the 13-month period December 2020-December 2021:

Project Name	RTO Project Number or Zonal	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Center Point 500 kV Substation Addition	b0269	34,379,817	34,380,762	34,380,762	34,380,762	34,380,762	34,380,762	34,380,762	34,380,762	34,380,762	34,380,762	34,380,762	34,380,762	34,380,762
Center Point 230 kV Substation Addition	b0269.10	17,189,909	17,190,381	17,190,381	17,190,381	17,190,381	17,190,381	17,190,381	17,190,381	17,190,381	17,190,381	17,190,381	17,190,381	17,190,381
Richmond-Waneeta 230 kV Line Re-conductor	b1591	4,605,741	4,605,741	4,605,741	4,605,741	4,605,741	4,605,741	4,605,741	4,605,741	4,605,741	4,605,741	4,605,741	4,605,741	4,605,741
Richmond-Waneeta 230 kV Line Re-conductor	b1398.8	1,535,247	1,535,247	1,535,247	1,535,247	1,535,247	1,535,247	1,535,247	1,535,247	1,535,247	1,535,247	1,535,247	1,535,247	1,535,247
Whitpain 500 kV Circuit Breaker Addition	b0269.6	3,258,302	3,258,302	3,258,302	3,258,302	3,258,302	3,258,302	3,258,302	3,258,302	3,258,302	3,258,302	3,258,302	3,258,302	3,258,302
Elroy-Hosensack 500 kV Line Rating Increase	b0171.1	4,456,731	4,456,731	4,456,731	4,456,731	4,456,731	4,456,731	4,456,731	4,456,731	4,456,731	4,456,731	4,456,731	4,456,731	4,456,731
Camden-Richmond 230 kV Line Rating Increase	b1590.1 and b1590.2 (cancelled b1398.6)	13,633,173	13,635,957	13,635,957	13,635,957	13,635,957	13,635,957	13,635,957	13,635,957	13,635,957	13,635,957	13,635,957	13,635,957	13,635,957
Chichester-Linwood 230 kV Line Upgrades	b1900	23,835,043	23,835,043	23,835,043	23,835,043	23,835,043	23,835,043	23,835,043	23,835,043	23,835,043	23,835,043	23,835,043	23,835,043	23,835,043
Bryn Mawr-Plymouth 138 kV Line Rebuild	b0727	18,034,977	18,039,799	18,039,799	18,039,799	18,039,799	18,039,799	18,039,799	18,039,799	18,039,799	18,039,799	18,039,799	18,039,799	18,039,799
Emilie 230-138 kV Transformer Addition	b2140	16,739,503	16,739,503	16,739,503	16,739,503	16,739,503	16,739,503	16,739,503	16,739,503	16,739,503	16,739,503	16,739,503	16,739,503	16,739,503
Chichester-Saville 138 kV Line Re-conductor	b1182	17,916,049	17,916,294	17,916,294	17,916,294	17,916,294	17,916,294	17,916,294	17,916,294	17,916,294	17,916,294	17,916,294	17,916,294	17,916,294
Waneeta 230-138 kV Transformer Addition	b1717	11,067,795	11,069,022	11,069,022	11,069,022	11,069,022	11,069,022	11,069,022	11,069,022	11,069,022	11,069,022	11,069,022	11,069,022	11,069,022
Chichester 230-138 kV Transformer Addition	b1178	8,327,675	8,327,922	8,327,922	8,327,922	8,327,922	8,327,922	8,327,922	8,327,922	8,327,922	8,327,922	8,327,922	8,327,922	8,327,922
Bradford-Planebrook 230 kV Line Upgrades	b0790	1,712,754	1,712,754	1,712,754	1,712,754	1,712,754	1,712,754	1,712,754	1,712,754	1,712,754	1,712,754	1,712,754	1,712,754	1,712,754
North Wales-Hartman 230 kV Line Re-conductor	b0506	2,229,232	2,229,232	2,229,232	2,229,232	2,229,232	2,229,232	2,229,232	2,229,232	2,229,232	2,229,232	2,229,232	2,229,232	2,229,232
North Wales-Whitpain 230 kV Line Re-conductor	b0505	2,546,903	2,546,903	2,546,903	2,546,903	2,546,903	2,546,903	2,546,903	2,546,903	2,546,903	2,546,903	2,546,903	2,546,903	2,546,903
Bradford-Planebrook 230 kV Line Upgrades	b0789	2,359,200	2,359,200	2,359,200	2,359,200	2,359,200	2,359,200	2,359,200	2,359,200	2,359,200	2,359,200	2,359,200	2,359,200	2,359,200
Planebrook 230 kV Capacitor Bank Addition	b0206	3,631,396	3,631,396	3,631,396	3,631,396	3,631,396	3,631,396	3,631,396	3,631,396	3,631,396	3,631,396	3,631,396	3,631,396	3,631,396
Newlinville 230 kV Capacitor Bank Addition	b0207	4,811,873	4,811,873	4,811,873	4,811,873	4,811,873	4,811,873	4,811,873	4,811,873	4,811,873	4,811,873	4,811,873	4,811,873	4,811,873
Chichester-Mickleton 230 kV Series Reactor Addition	b0209	2,699,444	2,699,444	2,699,444	2,699,444	2,699,444	2,699,444	2,699,444	2,699,444	2,699,444	2,699,444	2,699,444	2,699,444	2,699,444
Chichester-Mickleton 230 kV Line Re-conductor	b0264	2,221,241	2,221,241	2,221,241	2,221,241	2,221,241	2,221,241	2,221,241	2,221,241	2,221,241	2,221,241	2,221,241	2,221,241	2,221,241
Buckingham-Pleasant Valley 230 kV Line Re-conductor	b0357	1,723,078	1,723,078	1,723,078	1,723,078	1,723,078	1,723,078	1,723,078	1,723,078	1,723,078	1,723,078	1,723,078	1,723,078	1,723,078
Elroy 500 kV Dynamic Reactive Device	b0287	5,325,225	5,325,225	5,325,225	5,325,225	5,325,225	5,325,225	5,325,225	5,325,225	5,325,225	5,325,225	5,325,225	5,325,225	5,325,225
Heaton 230 kV Capacitor Bank Addition	b0208	4,315,230	4,315,230	4,315,230	4,315,230	4,315,230	4,315,230	4,315,230	4,315,230	4,315,230	4,315,230	4,315,230	4,315,230	4,315,230
Peach Bottom 500-230 kV Transformer Rating Increase	b2694	13,038,203	13,038,203	13,038,203	13,038,203	13,038,203	13,038,203	13,038,203	13,038,203	13,038,203	13,038,203	13,038,203	13,038,203	13,038,203
Peach Bottom 500 kV Substation Upgrades	b2766.2	994,895	994,895	994,895	994,895	994,895	994,895	994,895	994,895	994,895	994,895	994,895	994,895	994,895
	Zonal	1,635,954,288	1,642,969,928	1,647,514,111	1,654,164,896	1,652,118,068	1,663,783,612	1,663,325,347	1,662,843,520	1,672,802,236	1,675,940,242	1,679,979,071	1,690,252,942	1,710,016,680

Schedule 12 tarriffed projects that are 100% allocated to PECO:

Project Description	RTO Number	Original In-Service Cost	Notes
Upgrade two 230 kV breakers at Whitpain #235 and #325	b0005	-	Α
Upgrade Plymouth Meeting 230 kV breakers #215	b0022	-	Α
Add capacitors in north Philadelphia - Buckingham	b0043.1	1,232,268	
Add capacitors in north Philadelphia - Woodburne	b0043.2	1,736,497	
Add capacitors in north Philadelphia - North Wales	b0043.3	1,525,973	
Replace Richmond 69KV breaker #20 with 40,000 A	b0044	-	Α
Jumper out Richmond 69KV breaker #40	b0045	-	Α
Replace Richmond 69KV breaker #120 with 40,000 A	b0047	-	Α
Add a new Roxborough 69kV breaker (#215)	b0059	42,984	
Circuit Breaker Upgrades at Whitpain - 230kV bus breakers #125 and #215	b0175	-	Α
Replace Whitpain 230kV circuit breaker #165	b0180	-	Α
Replace Whitpain 230kV circuit breaker #J105	b0181	-	Α
Upgrade Plymouth Meeting 230kV circuit breaker #125	b0182	-	Α
Install three 28.8MVAR capacitors at Planebrook 35kV substation	b0205	3,631,396	
Replace two wave traps and ammeter at Peach Bottom, and two wave traps and ammeter at Newlinville 230kV		, - ,	
substations	b0266	238,283	
Upgrade North Wales breaker #105	b0269.7	<u>-</u>	Α
Upgrade Waneeta 230 kV breaker '285'	b0269.8	_	Α
Install 161MVAR capacitor at Warrington 230 kV substation	b0280.1	2,784,541	
Install 161MVAR capacitor at Bradford 230 kV substation	b0280.2	3,506,480	
Install 28.8MVAR capacitor at Warrington 34kV substation	b0280.3	745,859	
Install 18MVAR capacitor at Waverly 13.8kV substation	b0280.4	-	Α
Tunnel - Grays Ferry 230kV - Replace terminal equipment 220-89 line	b0351	26,751	
Tunnel - Parrish 230kV - Replace terminal equipment 220-27 line	b0352	25,452	
Install 3% reactors on both lines from Eddystone - Lianerch	b0353.1	1,274,337	
Install identical second 230/138kV transformer in parallel with existing transformer at Plymouth Meeting	b0353.2	8,251,051	
Replace Whitpain 230 kV breaker 135	b0353.3	752.100	
Replace Whitpain 230 kV breaker 145	b0353.4	752,100	
Eddystone - Island Rd Upgrade line terminal equipment(CB # 235, three disconnect switches and two CTs) - ne		702,100	
emergency rating of 1411 MVA, same impedance data	b0354	_	Α
nstall SPS at Chichester	b0413	_	A
Whitpain PRA 500/230kV Transformer	b0438	1,026,041	
Peach Bottom PRA 500/230kV Transformer	b0443	1,020,041	Α
Replace station cable at Hartman on the Warrington - Hartman 230 kV circuit	b0508.1	23,428	^
Jarrett - Heaton - Upgrade 230kV line terminal equipment (220-51 line)	b0509	309,935	
Replace Plymouth Meeting 230 kV breaker '335'	b0829.5	309,933	Α
Install a 2nd 230/138 kV XFMR and 35 MVAR CAP at Heaton 138 kV bus	b0829.5 b0842	10,850,110	^
Replace Heaton 138kV breaker '150'	b0842.1	241.114	
Install a 75 MVAR CAP at Llanerch 138 kV bus	b0843	5,870,803	
Replace station cable at Whitpain and Jarrett substations on the Jarrett - Whitpain 230 kV circuit 220-52	b0920	5,670,803 87.808	
·	b1015.1	24,621	
Replace Breaker #115 at Printz 230 kV substation Replace Breaker #125 at Printz 230 kV substation	b1015.1 b1015.2	24,621	
·	D1010.Z	24,021	
Install 2 new 230 kV breakers at Planebrook (on the 220-02 line terminal and on the 230 kV side of the #9 transformer)	b1073	2,359,200	
,			
Upgrade Richmond 230 kV breaker '525'	b1156.1	36,862	

Replace Emilie 138 kV breaker '190'	b1156.12	913,027	
Upgrade Richmond 230 kV breaker '415'	b1156.2	-	Α
Upgrade Richmond 230 kV breaker '475'	b1156.3	2,908	•••
	b1156.4	29,209	
Upgrade Richmond 230 kV breaker '185'	b1156.5	582	
Upgrade Richmond 230 kV breaker '285'	b1156.6	-	Α
Upgrade Waneeta 230 kV breaker '85'	b1156.7	595,249	^
Replace Waneeta 230 kV breaker '425'	b1156.8	1,482,474	
Replace Emilie 230 kV breaker '425'	b1156.9	443,960	
Replace terminal equipment at Eddystone and Saville. Replace underground section of the line	b1179	3,239,637	
Replace terminal equipment at Chichester	b1180.1	255,514	
Replace terminal equipment at Chichester	b1180.2	255,514	
Install 230/138 kV transformer at Eddystone	b1181	3,064,183	
	b1183	, ,	
Replace 230/69 kV transformer #6 at Cromby. Add two 50 MVAR 230 kV banks at Cromby	D1103	10,821,904	
Add 138 kV breakers at Cromby, Perkiomen, and North Wales. Add a 35 MVAR capacitor at Perkiomen 138 kV	b1184	4,990,213	
Upgrade Eddystone 230 kV breaker #365	b1185	-	Α
Upgrade Eddystone 230 kV breaker #785	b1186	372,437	
Reconductor the PECO portion of the Burlington - Croydon circuit, replace some towers, and replace aerial wire at			
Croydon.	b1197	1,550,007	
Replace terminal equipment including station cable, disconnects and relay at Conowingo 230 kV station	b1198	282,071	
Upgrade Printz 230 kV breaker '225'	b1338	252,355	
Upgrade Printz 230 kV breaker '315'	b1339	617,757	
Upgrade Printz 230 kV breaker '215'	b1340	448,523	
Reconductor the Crescentville - Foxchase 138 kV circuit	b1718	1,095,241	
Reconductor the Foxchase - Bluegrass 138 kV circuit	b1719	1,067,669	
Increase the effective rating of the Eddystone 230/138 kV transformer by replacing a circuit breaker at Eddystone	b1720	255,349	
	b1721	16,371	
Increase the normal rating of the Cedarbrook - Whitemarsh 69 kV circuit by changing the CT ratio and replacing stati	b1722	16,550	
Install 39 MVAR capacitor at Cromby 138 kV bus	b1768	4,809,675	
Replace Waneeta 138 kV breaker '15' with 63 kA rated breaker	b2130	668.084	
Replace Waneeta 138 kV breaker '35' with 63 kA rated breaker	b2131	522,525	
Replace Waneeta 138 kV breaker '895' with 63 kA rated breaker	b2133	417,640	
Replace two sections of conductor inside Richmond substation	b2145		Α
· ·	b2222	20,342,771	•••
Replace the Eddystone 138 kV #205 breaker with 63kA breaker	b2222.1	272,372	
	b2222.2	425,581	
50 MVAR reactor at Buckingham 230 kV	b2236	5,578,133	
Replace Whitpain 230 kV breaker '155' with 80kA breaker	b2527	509,794	
Replace Whitpain 230 kV breaker '525' with 80kA breaker	b2528	474,748	
Replace Whitpain 230 kV breaker '175' with 80kA breaker	b2529	463,898	
Replace terminal equipment inside Chichester substation on the 220-36 (Chichester – Eddystone) 230 kV line	b2549	306,063	
Replace terminal equipment inside Onlonester substation on the 220-05 (Onlonester – Eddystone) 250 kV line  Replace terminal equipment inside Nottingham substation on the 220-05 (Nottingham – Daleville – Bradford) 230 kV		12,913	
Replace terminal equipment inside Nothingham substation on the 130-45 (Eddystone to Llanerch) 138 kV line	b2551	249,700	
. , , , , , , , , , , , , , , , , , , ,	b2572	772,840	
•	b2774	5,399,046	
Reconductor the Emilie - Falls 138 kV line, and and replace station cable and relay	b2775	, ,	
Reconductor the Falls - U.S. Steel 138 kV line		95,316	
Replace the Waneeta 230kV "285" with 63kA breaker	b2850	-	A
Replace the Chichester 230kV "195" with 63kA breaker	b2852	-	В

Replace the North Philadelphia 230kV "CS 775" with 63kA breaker	b2854	2,123,320
Replace the North Philadelphia 230kV "CS 885" with 63kA breaker	b2855	2,158,251
Replace the Parrish 230kV "CS 715" with 63kA breaker	b2856	1,490,758
Replace the Plymouth Meeting 230kV "215" with 63kA breaker	b2859	374,445
Replace the Plymouth Meeting 230kV "235" with 63kA breaker	b2860	440,571
Replace the Plymouth Meeting 230kV "325" with 63kA breaker	b2861	394,525
Replace the Grays Ferry 230kV "705" with 63kA breaker	b2862	598,664
Replace the Grays Ferry 230kV "985" with 63kA breaker	b2863	- A
Replace the Grays Ferry 230kV "775" with 63kA breaker	b2864	629,876
Replace the Chichester 230kV '215' breaker with 63kA breaker	b2926	1,720,636
Replace the Plymouth Meeting 230kV '125' breaker with 63kA breaker	b2927	359,055
Replace the Whitpain 230 kV breaker "125" with a 63 kA breaker.	b3120	824,382
Upgrade the Richmond 69 kV breaker "140" with 40 kA breaker	b3146	514,727
Total	<del>-</del>	132,399,626

## Notes:

A: Work was completed and the cost included as part of another Schedule 12 tariffed project 100% allocated to PECO and as such, the cost for this project is not being presented separately.

**B:** No field work was required for this project.

Provide supporting documentation for Attachment H-7B that will include workpapers showing that the income tax/(credit) for excess deferred income taxes is only related to the current year and reconciling input balances to the appropriate FERC Form No. 1 data

#### Income Tax Expense PECO Energy Company

Line	Title of Account	FERC Form 1 Reference	Transmission <sup>1</sup> (A)	TCJA Related FAS109 Amortization <sup>2</sup> (B)	MDTAC <sup>3</sup> (C)	AFUDC Equity <sup>4</sup> (D)	Total Transmission (Columns A+B+C+D) (E)	Distribution / Other <sup>5</sup> (F)	FERC Form 1 <sup>6</sup> (Columns E+F)
1	Income Taxes - Federal (409.1)	Pg. 114-117, Line 15	12,990,356	-	-	-	12,990,356	(11,686,371)	1,303,985
2	- Other (409.1)	Pg. 114-117, Line 16	-	-	-	-	-	-	-
3	Provision for Deferred Income Taxes (410.1)	Pg. 114-117, Line 17	12,188,250	-	925,159	623,431	13,736,841	68,690,828	82,427,669
4	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	Pg. 114-117, Line 18	1,553,594	3,680,788	-	801,311	6,035,693	46,973,533	53,009,226
5	Investment Tax Credit Adj Net (411.4)	Pg. 114-117, Line 19	(2,351)	-	-	-	(2,351)	(96,947)	(99,298)
6	Total - Income Tax Expense / (Benefit)		23,622,662	(3,680,788)	925,159	(177,880)	20,689,153	9,933,977	30,623,130

#### Notes:

<sup>&</sup>lt;sup>1</sup>Represents the income tax accrual attributable to transmission related activity.

<sup>&</sup>lt;sup>2</sup>Represents the current year amortization of excess deferred taxes attributable to the Tax Jobs & Cuts Act (TCJA).

<sup>&</sup>lt;sup>3</sup>Represents the current year reversal / amortization of income tax regulatory assets / liabilities (i.e. Excess Deferred Taxes [Non-TCJA]), Repair Allowance and Federal and State Flow Through).

<sup>&</sup>lt;sup>4</sup>Represents the current year origination and reversal of income tax regulatory asset / liabilities attributable to AFUDC Equity.

<sup>&</sup>lt;sup>5</sup>Represents income tax accrual attributable to distribution and other related activity

 $<sup>^6 \!</sup> Represents$  total income tax accrual reflected on the FERC Form 1.

Include a workpaper with a breakdown of all Service Company costs allocated to and incurred by PECO and recognized in its Annual FERC Form No. 1, including costs recorded in Account 923. This breakdown will show the Service Company costs allocated to and incurred at PECO by FERC Account and expense item, and will be reconciled to both Exelon Business Services Company (BSC)'s Annual Form 60, Schedule XVII – Analysis of Billing Associate Companies (Account 457), Line 31 (or the equivalent line number should that line number change) in addition to the inputs included in the annual transmission formula rate template

## PECO Energy

2021 Exelon Service Company Allocated Costs to PECO

FERC Accoun	t Description	Cost Type	For the 12 months ended December 31, 2021
BALANCE SHEET	-		Determber 31, 2021
107*	Construction work in progress	General and Administrative	1,880,795
107*	Construction work in progress	IT and Telecommunications	75,746,201
107*	Construction work in progress	Other Miscellaneous Expenses	265,500 677,528
107* 107*	Construction work in progress	Security Services	1,457,168
107	Construction work in progress	Supply Services Total	80,027,193
		1000	00,027,133
108	Accumulated provision for depreciation of utility plant (Major only)	General and Administrative	55,367
108	Accumulated provision for depreciation of utility plant (Major only)	IT and Telecommunications	41,297
108	Accumulated provision for depreciation of utility plant (Major only)	Other Miscellaneous Expenses	55,947
108	Accumulated provision for depreciation of utility plant (Major only)	Supply Services	(0)
		Total	152,611
163	Stores expense undistributed (Major only)	Supply Services	1,971,536
182	Other Regulatory Assets	IT and Telecommunications	446,069
184^	Clearing accounts (Major only)	IT and Telecommunications	5,628
			.,.
NCOME STATE	WIENI		
426.1*	Donations	Communication Services	-
426.1*	Donations	Financial Services	-
426.1*	Donations	General and Administrative	-
426.1*	Donations	HR Services	-
426.1* 426.1*	Donations Donations	IT and Telecommunications	-
426.1* 426.1*	Donations Donations	Legal Services Reg & Govt Affair Services	-
420.1	Donations	Total	•
426.3*	Penalties	Communication Services	
426.3*	Penalties	Financial Services	-
426.3*	Penalties	HR Services	-
		Total	
426.4*	Expenditures for certain civic, political and related activities	Communication Services	
426.4*	Expenditures for certain civic, political and related activities	Financial Services	-
426.4*	Expenditures for certain civic, political and related activities	General and Administrative	-
426.4*	Expenditures for certain civic, political and related activities	Reg & Govt Affair Services	-
		Total	
426.5*	Other deductions	Communication Services	59,733
426.5*	Other deductions	IT and Telecommunications	-
426.5*	Other deductions	Legal Services	1,986,964
		Total	2,046,697
548	Generation expenses	Supply Services	0
557*	Other expenses	IT and Telecommunications	933,757
557*	Other expenses	Supply Services	-
	•	Total	933,757
560	Operation supervision and engineering	General and Administrative	2,659,759
562	Station expenses (Major only)	Supply Services	-
563	Overhead line expense (Major only)	Supply Services	
303		Supply Scivices	
566	Miscellaneous transmission expenses (Major only)	General and Administrative	40,712
566	Miscellaneous transmission expenses (Major only)	IT and Telecommunications	6,268,238
566	Miscellaneous transmission expenses (Major only)	Security Services	164,770
566	Miscellaneous transmission expenses (Major only)	Supply Services	-
		Total	6,473,720
569	Maintenance of structures (Major only)	Supply Services	-
569.1	Maintenance of computer hardware.	IT and Telecommunications	55,966
569.2	Maintenance of computer software.	IT and Telecommunications	55,966
569.3	Maintenance of communication equipment	IT and Telecommunications	55,966
570	Maintenance of station equipment (Major only)	IT and Telecommunications	-
570	Maintenance of station equipment (Major only)	Supply Services	_
		Total	-
:	Marian and American American		
571	Maintenance of overhead lines (Major only)	Supply Services	-

572	Maintenance of underground lines (Major only)	Supply Services	- 6
573	Maintenance of miscellaneous transmission plant (Major only)	General and Administrative	8,062 E
573	Maintenance of miscellaneous transmission plant (Major only)	Supply Services  Total	(0) 8,062
582*	Station expenses (Major only)	Supply Services	- 0
583*	Overhead line expenses (Major only)	IT and Telecommunications	7,180 H
583*	Overhead line expenses (Major only)	Supply Services Total	(0) G
584*	Underground line expenses (Major only)	IT and Telecommunications	3,590 H
584*	Underground line expenses (Major only)	Supply Services	0 0
		Total	3,590
586* 586*	Meter expenses Meter expenses	IT and Telecommunications Supply Services	1,322,197 H
		Total	1,322,197
587*	Customer installations expenses	Supply Services	- 6
588* 588*	Miscellaneous distribution expenses	General and Administrative	90,907 E 38,076,845 H
588*	Miscellaneous distribution expenses Miscellaneous distribution expenses	IT and Telecommunications Supply Services	- 0
		Total	38,167,752
591* 591*	Maintenance of structures (Major only)  Maintenance of structures (Major only)	IT and Telecommunications Other Miscellaneous Expenses	32,179 H 205,714 K
		Total	237,893
592*	Maintenance of station equipment (Major only)	Supply Services	- 6
593*	Maintenance of overhead lines (Major only)	IT and Telecommunications	61,032 H
593*	Maintenance of overhead lines (Major only)	Supply Services Total	61,032
594*	Maintenance of underground lines (Major only)	Supply Services	- 6
595*	Maintenance of line transformers	Supply Services	0 6
596*	Maintenance of street lighting and signal systems	Supply Services	- 6
598*			1,347,700 H
598*	Maintenance of miscellaneous distribution plant  Maintenance of miscellaneous distribution plant	IT and Telecommunications Supply Services	- 0
		Total	1,347,700
717*	Liquefied petroleum gas expenses	Supply Services	- 6
741*	Maintenance of structures and improvements	Supply Services	- 6
742*	Maintenance of production equipment	Supply Services	- 6
840*	Operation supervision and engineering	Supply Services	- 6
841*	Operation labor and expenses	Supply Services	- 6
843.1*	Maintenance supervision and engineering	Supply Services	- 6
843.2*	Maintenance of structures and improvements	IT and Telecommunications	8,605 H
843.2*	Maintenance of structures and improvements	Other Miscellaneous Expenses  Total	56,368 K
870*	Operation supervision and engineering	Supply Services	- 6
871*	Distribution load dispatching	IT and Telecommunications	
874*	Mains and services expenses	Supply Services	- 6
875*	Measuring and regulation station expenses - General	Supply Services	- 0
878* 878*	Meter and house regulator expenses Meter and house regulator expenses	IT and Telecommunications Supply Services	176,285 H
		Total	176,285
879*	Customer installations expenses	Supply Services	- 6
880*	Other expenses	IT and Telecommunications	7,634,692 H
880*	Other expenses	Supply Services Total	
887*	Maintenance of mains	Supply Services	- 6
889*	Maintenance of measuring and regulating station equipment - General	Supply Services	- 6
892*	Maintenance of services	Supply Services	- 6
893*	Maintenance of meters and house regulators	Supply Services	- 6
894*	Maintenance of other equipment	IT and Telecommunications	146,980 H

894*	Maintenance of other equipment	Supply Services Total	146,980	G
		Total	140,380	
902*	Meter reading expenses	IT and Telecommunications		Н
903*	Customer records and collection expenses	General and Administrative	191,598	E
903*	Customer records and collection expenses	IT and Telecommunications	13,719,706	
		Total	13,911,304	•
905*	Miscellaneous customer accounts expenses (Major only)	IT and Telecommunications	1,554,610	н
908*	Customer assistance expenses (Major only)	General and Administrative	657	
908*	Customer assistance expenses (Major only)	IT and Telecommunications	679,177	Н
		Total	679,834	
040*		er a drahaman dankan		
910*	Miscellaneous customer service and informational expenses	IT and Telecommunications		H
920	Administrative and general calaries	Supply Conject	925,882	6
920	Administrative and general salaries	Supply Services	923,882	
920	Administrative and general salaries	HR Services	(0)	
921	Office supplies & expenses	Supply Services	(0)	6
321	office supplies & expenses	Supply Sci vices	(0)	ı
923	Outside services employed	Communication Services	1,902,365	В
923	Outside services employed	Contracting Expenses	6,678,120	
923	Outside services employed	Financial Services	15,314,181	
923	Outside services employed	General and Administrative	14,113,929	
923	Outside services employed	HR Services	7,218,914	
923	Outside services employed	IT and Telecommunications	26,349,954	
923	• •			
	Outside services employed	Legal Services	6,888,910	
923	Outside services employed	Other Miscellaneous Expenses	174,902	
923	Outside services employed	Reg & Govt Affair Services	1,823,944	
923	Outside services employed	Security Services	8,264,786	
923	Outside services employed	Supply Services	1,123,462	G
		Total	89,853,466	
924	Property insurance	Financial Services		A
924	Property insurance	Fillaticial Services	•	
925	Injuries and damages	Communication Services		В
323	,	communication services		Ī
926	Employee pensions and benefits	Supply Services		G
930.1*	General advertising expenses	Communication Services	-	В
930.1*	General advertising expenses	Financial Services	-	A
930.1*	General advertising expenses	General and Administrative	-	E
930.1*	General advertising expenses	HR Services	-	C
930.1*	General advertising expenses	IT and Telecommunications	-	н
930.1*	General advertising expenses	Legal Services	-	D
930.1*	General advertising expenses	Other Miscellaneous Expenses	_	К
930.1*	General advertising expenses	Security Services	_	F
930.1*	General advertising expenses	Supply Services	_	G
		Total	-	
932	Maintenance of general plant	IT and Telecommunications	-	н
935	Maintenance of general plant	IT and Telecommunications	-	н
935	Maintenance of general plant	Supply Services	-	G
		Total	-	
		Financial Services (A)		To 'F.14 Reconciliation to FF1'
		Communication Services (B)		To 'F.14 Reconciliation to FF1'
		HR Services (C)		To 'F.14 Reconciliation to FF1'
		Legal Services (D)		To 'F.14 Reconciliation to FF1'
		General and Administrative (E)	19,041,786	To 'F.14 Reconciliation to FF1'
		Security Services (F)		To 'F.14 Reconciliation to FF1'
		Supply Services (G)		To 'F.14 Reconciliation to FF1'
		IT and Telecommunications (H)	174,729,818	To 'F.14 Reconciliation to FF1'
		Reg & Govt Affair Services (I)	1,823,944	To 'F.14 Reconciliation to FF1'
		Contracting Expenses (J)	6,678,120	To 'F.14 Reconciliation to FF1'
		Other Miscellaneous Expenses (K)	758,433	To 'F.14 Reconciliation to FF1'
		Total BSC Costs		To 'F.14 Reconciliation to FF1'
		<del></del>		

NOTE: The table above includes all costs charged to PECO by Exelon Business Services Company ("BSC") in 2021. Costs charged to PECO's balance sheet accounts by BSC are ultimately recorded to the appropriate income statement accounts in the periods in which those costs are realized. \\

<sup>\*</sup> Excluded from the formula
^ The amounts in this FERC Account are further allocated to various expense and capital accounts based on the nature of the work performed.

## FERC Form 1 Page 429 - BSC Provided Costs Only from 'F.14 FF1 Page'

TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.

2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".

3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Non-power Goods or Services Provided by Affiliate				
Financial Services (Direct)	Exelon BSC	923, 924	3,951,244	Α
Financial Services (Indirect)	Exelon BSC	Various	11,362,937	Α
Communication Services (Direct)	Exelon BSC	923	-	В
Communication Services (Indirect)	Exelon BSC	Various	1,962,099	В
Human Resources Services (Direct)	Exelon BSC	923	7,165,336	С
Human Resources Services (Indirect)	Exelon BSC	Various	53,578	C
Legal Governance Services (Direct)	Exelon BSC	923	1,972,955	D
Legal Governance Services (Indirect)	Exelon BSC	Various	6,902,919	D
Executive Services (Direct)	Exelon BSC	Various	907	E
Executive Services (Indirect)	Exelon BSC	Various	6,613,727	E
BSC Commercial Operation Group Services (Direct)	Exelon BSC	Various	-	E
BSC Commercial Operation Group Services (Indirect)	Exelon BSC	923	43,772	E
Real Estate Services (Direct)	Exelon BSC	Various	321,448	K
Real Estate Services (Indirect)	Exelon BSC	923	436,985	K
Security Services (Indirect)	Exelon BSC	Various	9,107,084	F
BSC Exelon Utility (Direct)	Exelon BSC	566, 923	152,590	E
BSC Exelon Utility (Indirect)	Exelon BSC	Various	12,230,789	E
Supply Services (Direct)	Exelon BSC	Various	438,556	G
Supply Services (Indirect)	Exelon BSC	Various	5,039,492	G
IT Non Telecommunications Services (Direct)	Exelon BSC	Various	68,711,056	H
IT Non Telecommunications Services (Indirect)	Exelon BSC	Various	106,018,762	н
Regulatory and Government Affairs Services (Indirect)	Exelon BSC	Various	1,823,944	1
BSC Other Services (Indirect)	Exelon BSC	Various	6,678,120	J

Attachment 6G PECO

	From FF1	From F.14 Attachment	Difference
Financial Services (A)	15,314,181	15,314,181	(0.00)
Communication Services (B)	1,962,099	1,962,099	-
HR Services (C)	7,218,914	7,218,914	-
Legal Services (D)	8,875,874	8,875,874	-
General and Administrative (E)	19,041,786	19,041,786	-
Security Services (F)	9,107,084	9,107,084	-
Supply Services (G)	5,478,048	5,478,048	0.00
IT and Telecommunications (H)	174,729,818	174,729,818	-
Reg & Govt Affair Services (I)	1,823,944	1,823,944	-
Contracting Expenses (J)	6,678,120	6,678,120	0.00
Other Miscellaneous Expenses (K)	758,433	758,433	-
	250,988,300	250,988,300	-

Exelon Business Services Company FERC Form 60 Schedule XVII

		alysis of Billing - Associate Co	ompanies (Account 457)		
1.For	services rendered to associate companies (Account 457), list all of the	e associate companies.		Samuel State of	
Line No.	Name of Associate Company (a)	Account 457.1 Direct Costs Charged (b)	Account 457.2 Indirect Costs Charged (c)	Account 457.3 Compensation For Use of Capital (d)	Total Amount Billed
	Aerolab Enterprises, LLC	14,678,237	(0)	(4)	14,678,2
2	Atlantic City Electric Co.	17,694,212	68,268,670	(13,288)	85,949.5
	ATNP Finance Company	2,185	0	0	2.1
4		136,717,578	144,678,151	(40,667)	281,355,0
- 6	BGE Home Products & Services, LLC	1,797,005	0	0	1,797.0
6	Breakerbox, LLC.	6,502	0	0	6.5
7		237,670		0	237,6
8	Commonwealth Edison Company	149,957,064	360,627.233	(95,558)	510,488,7
	Constellation Energy Comm Grp.	44,893,351	1,189,369	0	46,082.7
10		4,027,952	1,014,317	0	5,042.2
11		20,629	0	0	20,6
12	Contract Contract to the	60,827,463	1,644,608	0	62,472,0
	Constellation Power, Inc.	0	92,223	0	92,2
	Data Center Enterprises, LLC	(68)	.0	0	(6
_	Delmarva Power & Light Co.	24,028,714	80,003,377	(15,473)	104,016,6
	Distrigas of Massachusetts LLC	246,818	0	0	246,8
17		26,738,205	11,128,132	(9,319)	37,857,0
_	Exelon Enterprises Company,LLC	3,084	0		3,0
19	Exelon Framingham, LLC	533	0		5
20	Exelon Generation Company, LLC	341,134,761	272,448,736	(194,416)	613,389,0
21	Exelon Generation Finance Company, LLC	3,237	0	0	3,2
22		73	. 0	0	
23	Exelon New England Holdings, LLC	27	0	0	
24	Exelon Nuclear Security, LLC.	15	. 0	0	
25	Exelon PowerLabs, LLC	3,927	0	0	3,9
26	Exelon Solar Chicago, LLC	13,420	D	0	13,4
27	Exelon Transmission Company, LLC	15,274	0	0	15,2
_	Exelon West Medway, LLC	3,039	0	0	3.0
	Exelon West Medway II, LLC	(3,158)	o	0	(3,15
	Exelon Wind, LLC	2,054,689	0	0	2,054,6
31	Exelon Wyman, LLC	21	0	ō	
_	Exelorate Enterprises, LLC	2,898,782	0	0	2,898,7
-33	PECO Energy Company	82,714,082	168,314,054	(39,998)	250,988,1
34		115,359	5,622,515	(5,306)	5,732,5
35		6,301,659	18,604,902	(6,287)	24,900,2
36	Potomac Electric Power Co.	22,067,918	124,352,330	(25,595)	146,394,6
	RITELine Transmission Development, LLC	2	0	0	
38					
30	Total	939,200,262	1,257,988,617	(445,907)	2.195.742.9

To FF1



Name of Respondent: PECO Energy Company	This report is:  (1) ☑ An Original  (2) ☐ A Resubmission	Date of Réport: 03/23/2022	Veer/Period of Report End of: 2021/ Q4	
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TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies

2. The exporting threshold for reporting purposes a \$250,000. The threshold applies to the annual arrows halfed to the nepporting threshold for reporting purposes a \$250,000. The threshold applies to the annual arrows halfed to the nepporting threshold company for non-power goods and services. The good or service must be specific nature. Respondent should not be empty to include or aggregate arrows in a nonspecific capture. Segments.

Line No.	Description of the Good or Service	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2	Financial Services (Direct)	Exelon BSC	923, 924	3,951,244
3	Financial Services (Indirect)	Exelon BSC	Various	11,362,937
4	Communication Services (Indirect)	Exelon BSC	Various	1,962,099
5	Human Resources Services (Direct)	Exelon BSC	923	7,165,336
6	Human Resources Services (Indirect) Legal Governance Services (Direct)	Exelon BSC  Exelon BSC	Various 923	53,578 1,972,955
8	and the second of the second o	Exelon BSC	923 Various	1,972,965
9	Legal Governance Services (Indirect)  Executive Services (Direct)	Exelon BSC	Various	907
10	Executive Services (Indirect)	Exelon BSC	Various	6,613,727
11	BSC Commercial Operation Group Services (Indirect)	Exelon BSC	923	43,772
12	Real Estate Services (Direct)	Exelon BSC	Various	321,448
13	Real Estate Services (Indirect)	Exelon BSC	923	436,985
14	Security Services (Indirect)	Exelon BSC	Various	9,107,084
15	BSC Exelon Utility (Direct)	Exelon BSC	566, 923	152,590
16	BSC Exelon Utility (Indirect)	Exelon BSC	Various	12,230,789
17	Supply Services (Direct)	Exelon BSC	Various	438,556
18	Supply Services (Indirect)	Exelon BSC	Various	5.039,492
19	IT Non Telecommunications Services (Direct)	Exelon BSC	Various	68,711,056
20	IT Non Telecommunications Services (Indirect)	Exelon BSC	Various	106,018,762
21	Regulatory and Government Affairs Services (Indirect)	Exelon BSC	Various	1,823,944
22	BSC Other Services (Indirect)	Exelon BSC	Various	6,678,120
23	Calibration Testing	Exelon Power Labs	Various	913,027
24	Inspection Services	Exelon Aero Labe	Various	538,670
25	Information Technology	BGE	920	605,788
26	Information Technology	ComEd	920	426,556
27	Information Technology	PHISCO	107,588	78,880
28	Mutual Assistance	BGE	503, 920	1,084,756
29	Mutual Assistance	ComEd	593	3,494,582
30	Supply	BGE	566, 568, 680	679
31	Rent	Exelon Generation	567, 920	132,080
32	Malerials	AGE	154	1,872
33	Materials	DPL	154	17,894
34	Materials	BGE	Various	70,354
35	Transmission System Operations	DPL	560, 566, 920	170,954
36	Transmission System Operations	BGE	560, 566, 920	778,905
37	Transmission System Operations	ComEd	560, 566, 920 560, 566, 920	418,182 371,242
39	Transmission Operations Training Services  Extra-High Voltage (EHV) Trans Agreement	DPL	567	287,052
19	Execution votings (E(14) time Sylicotions	ME	307	and have
20	Non-power Goods or Services Provided for Affiliated			
21	Real Estate Services	Exelon BSC	454,493	3,731,681
22	Real Estate Services	Exelon Generation	456	89
23	Information Technology	ACE	456, 495	30,069
24	Information Technology	BGE	450, 495	195,118
25	Information Technology	CorriEd	456, 495	340,544
26	Information Technology	DPL.	456, 495	30,759
27	Information Technology	Pepco	456, 495	48,498
28	Information Technology	BSC	454	1,521,437
29	Information Technology	Exelon Generation	454	12.014.797
30	Human Resources Services	Exelon Generation	456	58,263
31	Ctaims Services	Exelon Generation	Various	2.133,145
32	Corrective, Predictive, and Preventative Maintenance	Exelon Generation	416	183,425
33	Training Services	Exelon Generation	410	2,031
34	Legislative Servies	Exelon Generation	456, 495	47,805
35	Meter Services	Exelon Generation	456, 495	35,932
36	Accounting Services	BGE	456, 495	68,122
37	Materials	DPL	Various	51
38	Materials	BGE	Various	3,563
39	Consulting Services	Exelon Corporation	456	5,925
40	Separation Costs	Exelon Corporation	456,459	58,426
41	Transmission System Operations	ACE	456	166,659
42	Transmission System Operations	BGE	456	173,566
43	Transmission System Operations	DPL	456	266,415
44	Transmission System Operations	Pepco	456	141,779
45	Transmission System Operations	ComEd	456	293,399
	Extra-High Voltage (EHV) Trans Agreement	ACE	454	29,448
46		0.01	202	22.11
46 47 48	Extra-High Voltage (EHV) Trans Agreement  Extra-High Voltage (EHV) Trans Agreement	DPL Pepco	454 454	36,492 54,288

Include a workpaper that lists the original in-service cost for each new Schedule 12 tariffed project that is 100% allocated to PECO

New Schedule 12 tarriffed projects that are 100% allocated to PECO:

Project Description	RTO Number	Original In-Ser	rvice Cost	In-Service Year
Replace the Whitpain 230 kV breaker "125" with a 63 kA breaker.	b3120	\$	824,382	2021
Upgrade the Richmond 69 kV breaker "140" with 40 kA breaker	b3146		514,727	2021

Include a workpaper that identifies and describes the amount of book depreciation expense associated with AFUDC Equity and its impact on income tax expense. The work paper will be taken directly from PECO's tax accounting records, namely the widely-used PowerTax tax depreciation and deferred tax software

# AFUDC Equity PECO Energy Company

Line	Line of Business	2021 AFUDC Equity Originations <sup>1</sup> (A)	2021 AFUDC Equity Reversals <sup>1</sup> (B)	Total AFUDC Equity Activity (Columns A+B) (C)	Transmission Allocation (D)	Transmission Allocation (Originations) (Columns A * D) (E)	Transmission Allocation (Reversals) (Columns B * D) (F)
1	Common	-	-	-	7.75%	-	-
2	Distribution	(13,225,887)	2,938,843	(10,287,044)	0.00%	-	-
3	Electric General	-	-	-	9.95%	-	-
4	Gas	(5,681,288)	15,784	(5,665,504)	0.00%	-	-
5	Transmission	(2,773,461)	2,157,791	(615,670)	100%	(2,773,461)	2,157,791
6	Total	(21,680,636)	5,112,418	(16,568,218)		(2,773,461)	2,157,791
7	Marginal Tax Rate					28.89%	28.89%
8	Income Tax Expense / (Bene	fit)				(801,311)	623,431

### Notes:

<sup>&</sup>lt;sup>1</sup>Represents 2021 AFUDC Equity Originations and Reversals (pre-tax) by Line of Business.

Include a workpaper that exhibits the 13-month average balances with regard to the references to page 227 of the FERC Form No. 1 in column g (Materials and Supplies) to Attachment 4 of the Formula Rate Template, for (i) line 8, (ii) the transmission amount used from line 5 and (iii) line 16. In addition, this workpaper shall provide the calculation as described in Note L of Attachment 4 showing the 50% discount and cap for line 5 and the labor ratio multiplied by line 16 for each month.

# PECO M&S As of 12/31/2021

					Capital Split with	F.18 FF1 Page tab; line 8 of FF1	Transmission M&S
			Transmission		50% recovery up		13 Month Average
Line #	Desc	ription	M&S Total	Capital Split	to \$9M (Note L)	O&M Split	to Attachment 4
1	December	2020	15,379,849	9,137,427	4,568,713	6,242,422	10,811,136
2	January	2021	15,492,092	9,556,411	4,778,206	5,935,681	10,713,887
3	February	2021	15,585,392	9,613,964	4,806,982	5,971,428	10,778,410
4	March	2021	18,708,218	11,540,302	5,770,151	7,167,916	12,938,067
5	April	2021	19,179,689	11,831,132	5,915,566	7,348,556	13,264,122
6	May	2021	19,107,817	11,786,798	5,893,399	7,321,019	13,214,418
7	June	2021	19,454,032	12,000,363	6,000,182	7,453,669	13,453,851
8	July	2021	21,074,042	12,999,678	6,499,839	8,074,364	14,574,203
9	August	2021	20,815,989	12,840,496	6,420,248	7,975,493	14,395,741
10	September	2021	20,472,477	12,628,598	6,314,299	7,843,879	14,158,178
11	October	2021	20,319,435	12,534,193	6,267,097	7,785,242	14,052,338
12	November	2021	20,399,730	12,583,724	6,291,862	7,816,006	14,107,868
13	December	2021	20,367,251	12,563,689	6,281,845	7,803,562	14,085,407
Total				F.18 FF1 Page to line 5; see note of FF1		F.18 FF1 Page tab line 8 of FF1	13,119,048

Note L From Attachment 4: TLF shall be equal to 50 percent of the lesser of (a) the transmission portion of FERC Form 1, page 227, line 5, column c per FERC Form No. 1) and (b) \$9 million. The TLF recovery percentage and cap will be subject to modification only through Commission authorization under section 205 or section 206 of the Federal Power Act.

Assigned to - Construction (Estimated)  Assign	
2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited separately debit or credits to stores expense clearing, if applicable.  Line  Account (a)  Balance Beginning of Year (b)  1,620,394  1,615,952  Gas  Peel Stock (Account 151)  Residuals and Extracted Products (Account 152)  Residuals and Extracted Products (Account 153)  Assigned to - Construction (Estimated)  Assigned to - Operations and Maintenance  Production Plant (Estimated)  Regional Transmission and Market Operation Plant (Estimated)  Regional Transmission Pl	
No.         (a)         (b)         (c)         (d)           1         Fuel Stock (Account 151)         1,620,394         1,615,952         Gas           2         Fuel Stock Expenses Undistributed (Account 152)	
2       Fuel Stock Expenses Undistributed (Account 152)	e Material
3       Residuals and Extracted Products (Account 153)       ■ Unit Materials and Operating Supplies (Account 154)       ■ Unit Materials (Account 154)       ■ Unit Materials (Account 155)       ■ Unit Materials (Account 155)       ■ Unit Materials (Account 155)       ■ Unit Materials (Account 154)       ■ Unit Materials (Account 155)       ■ U	
Plant Materials and Operating Supplies (Account 154)   Plant Materials and Operating Supplies (Account 154)   Plant Materials and Operating Supplies (Account 154)   Production (Estimated)   Production (Estimated)   Production Plant (Estimated)	
Assigned to - Construction (Estimated)	
6. Assigned to - Operations and Maintenance 7 Production Plant (Estimated) 8 Transmission Plant (Estimated) 9 Distribution Plant (Estimated) 10 Regional Transmission and Market Operation Plant (Estimated) 11 Assigned to - Other (provide details in footnote) 12 TOTAL Account 154 (Enter Total of lines 5 thru 11) 13 Merchandise (Account 155)  From F.18 Summary  From F.18 Su	
Production Plant (Estimated)         From F.18 Summary         From F.18 Summary           8         Transmission Plant (Estimated)         6,242,422         7,803,562         Electric           9         Distribution Plant (Estimated)         2,775,281         2,784,627         Electric & Gas           10         Regional Transmission and Market Operation Plant (Estimated)             11         Assigned to - Other (provide details in footnote)             12         TOTAL Account 154 (Enter Total of lines 5 thru 11)         37,281,169         45,135,802           13         Merchandise (Account 155)	
8 Transmission Plant (Estimated) 6,242,422 7,803,562 Electric 9 Distribution Plant (Estimated) 2,775,281 2,784,627 Electric & Gas 10 Regional Transmission and Market Operation Plant (Estimated) 11 Assigned to - Other (provide details in footnote) 12 TOTAL Account 154 (Enter Total of lines 5 thru 11) 37,281,169 45,135,802 13 Merchandise (Account 155)	
9.         Distribution Plant (Estimated)         2,775,281         2,784,627         Electric & Gas           10.         Regional Transmission and Market Operation Plant (Estimated)             11.         Assigned to - Other (provide details in footnote)             12.         TOTAL Account 154 (Enter Total of lines 5 thru 11)         37,281,169         45,135,802           13.         Merchandise (Account 155)	
Regional Transmission and Market Operation Plant (Estimated)	7
11 Assigned to - Other (provide details in footnote) 12 TOTAL Account 154 (Enter Total of lines 5 thru 11) 37,281,169 45,135,802 13 Merchandise (Account 155)	
12 TOTAL Account 154 (Enter Total of lines 5 thru 11) 37,281,169 45,135,802 13 Merchandise (Account 155)	
13 Merchandise (Account 155)	- 1
	The state of the s
14 Other Materials and Supplies (Account 156)	
15 Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)	
16 Stores Expense Undistributed (Account 163)	
17	
18	
19	
20 TOTAL Materials and Supplies 38.901.563 46,751.754	
ERC FORM No. 1 (REV. 12-05) Page 227	
This report is:	-
Name of Respondent: PECO Energy Company  (1) ✓ An Original Date of Report: 03/23/2022  Year/Period of Report End of: 2021/ Q4	
FOOTNOTE DATA	
(a) Concept: PlantMaterialsAndOperatingSuppliesConstruction	
assigned to Construction 2020:	
Relification (Control of the Control	9,137,427
int in the state of the state o	25,253,460
(b) Concept: PlantMaterialsAndOperatingSuppliesConstruction	
Assigned to Construction 2021:	
relativisation relativisation relativisation	-

FERC FORM No. 1 (REV. 12-05)

Identify any changes in the formula references (page and line numbers) to the FERC Form No. 1

Item	Description	Tab/Attachment	Cell Reference	Existing FERC Form 1 Reference	Updated FERC Form 1 Reference
1	Production Plant	Attachment H-7	C46	205.46.g	204-207.46.g
2	Distribution Plant	Attachment H-7	C48	207.75.g	204-207.75.g
3	Production Labor	Attachment H-7	C193	354.20.b	354-355.20.b
4	Transmission Labor	Attachment H-7	C194	354.21.b	354-355.21.b
5	Distribution Labor	Attachment H-7	C195	354.23.b	354-355.23.b
	Customer Accounts, Customer Service	ce			
6	and Information and Sales Labor	Attachment H-7	C196	354.24,25,26.b	354-355.24,25,26.b
7	Preferred Stock	Attachment H-7	B204	112.3.c	112-113.3.c
8	Outside Services Employed	Attachment H-7	B229-K229 (Note)	323.184.b	320-323.184.b
9	EPRI Dues	Attachment H-7	B229-K229 (Note)	353.f	352-353.f
10	Non-Safety-Related Advertising	Attachment H-7	B229-K229 (Note)	323.191.b	320-323.191.b
	Chamber of Commerce and Civic				
11	Organization Expenses	Attachment H-7	B229-K229 (Note)	323.192.b	320-323.192.b
12	Regulatory Commission Expenses	Attachment H-7	B229-K229 (Note)	351.h.	350-351.h.
13	Amortized Investment Tax Credit	Attachment H-7	B231-K231 (Note)	266.8.f	266-267.8.f
14	Transmission Plant	4- Rate Base	C10	207.58.g, 207.57.g.	204-207.58.g, 204-207.57.g.
15	General Plant	4- Rate Base	D10	207.99.g, 207.98.g	204-207.99.g, 204-207.98.g
16	Prepayments	4- Rate Base	110	111.57.c	110-111.57.c
	Accumulated Deferred Investment				266-267.8.b, 266-267.17.b, 266-267.8
17	Credit	4- Rate Base	130	266.8.b, 266.17.b, 267.8.h & 267.17.h	& 266-267.17.h
18	ADIT - 282	4B - ADIT BOY	B113	p275.2.b	p274-275.2.b
19	ADIT - 283	4B - ADIT BOY	B174	p276.9.b	p276-277.9.b
20	ADIT - 282	4C - ADIT EOY	B108	p275.2.k	p274-275.2.k
21	ADIT - 283	4C - ADIT EOY	B168	p277.9.k	p276-277.9.k
22	Transmission O&M Expenses	5-P3 Support	C9	321.112.b	320-323.112.b
23	Misc. Trans. Exp. (Acct 566)	5-P3 Support	D9	321.97.b	320-323.97.b
24	Acct 565	5-P3 Support	E9	321.96.b	320-323.96.b
25	Accts 561.4 and 561.8	5-P3 Support	F9	321.88.b & 92.b	320-323.88.b & 92.b
26	Amortized Investment Tax Credit	5-P3 Support	K15	266.8.f & 266.17.f	266-267.8.f & 266-267.17.f
27	Long Term Interest	5-P3 Support	D29	117 sum of 62.c through 67.c	114-117 sum of 62.c through 67.c
28	Preferred Dividends	5-P3 Support	D31	118.29c	118-119.29c
29	Debt	5-P3 Support	B48 (Note)	page 112 lines 18.c & d to 21.c & d	page 112-113 lines 18.c & d to 21.c &
30	Preferred Stock	5-P3 Support	B49 (Note)	page 112 line 3.c & d	page 112-113 line 3.c & d
				page 112 lines 3.c & d, 12.c & d, and 16.c	& page 112-113 lines 3.c & d, 12.c & d
31	Equity	5-P3 Support	B50 (Note)	d	and 16.c & d
32	Subsidiary Earnings	5-P3 Support	B53 (Note)	112.12.c	112-113.12.c
33	A&G	5B - A&G	E7	323.181.b to 323.196.b	320-323.181.b to 320-323.196.b
34	TOTI	5C - Other Taxes	E4-E5	Page 263 Col (I)	Page 262-263 Col (L)
35	тоті	5C - Other Taxes	B40	115.14.g	p114-117.14.g
36	Electric Labor	7 - PBOP	B19	354.28.b	354-355.28.b
37	Gas Labor	7 - PBOP	B20	355.62.b	354-355.62.b
	Electric Plant	. = =:			
38	Common Plant	8 - Depreciation Rate	es C142	pages 207 and 356	pages 204-207 and 356
39	Long Term Interest	11 - Cost of Capital	B5	117, lines 62 through 67	114-117 lines 62 through 67
40	Long-Term Debt	11 - Cost of Capital	B17	112, lines 18 through 21	112-113, lines 18 through 21
40	Proprietary Capital	11 - Cost of Capital	B27	112, lines 18 through 21 112, lines 2 through 15	112-113, lines 18 through 21 112-113, lines 2 through 15
42	Preferred Stock	11 - Cost of Capital	B29	112, illies 2 tillough 15 112.3.c	112-113, illies 2 till ough 13 112-113.3.c
43	Amortized Investment Tax Credit	2-Incentive ROE	B14	266.8f	266-267.8f