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May 15, 2018

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

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By eFiling

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

Re: Trans-Allegheny Interstate Line Company

Electronic Informational Filing of 2018 Formula Rate Annual Update

Docket No. ER07-562-000

# Dear Secretary Bose:

Pursuant to the Commission's order dated May 31, 2007 in Docket No. ER07-562-000<sup>1</sup> and the uncontested settlement approved by the Commission in an order dated July 21, 2008 in Docket No. ER07-562-004,<sup>2</sup> Trans-Allegheny Interstate Line Company ("TrAILCo") hereby submits for informational purposes its 2018 Annual Update to recalculate its annual transmission revenue requirements ("Annual Update"). The Annual Update includes (i) a reconciliation of the annual transmission revenue requirements for the 2017 Rate Year<sup>3</sup> (Attachment 1), (ii) the annual transmission revenue requirements for the 2018 Rate Year to become effective on June 1, 2018 (Attachment 2), and (iii) a detailed accounting of transfers between construction work in progress ("CWIP") and Plant in Service as required by the May 31 Order (Attachment 3).

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

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

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

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

- b. On or before May 15 of each year, TrAILCo shall recalculate its Annual Transmission Revenue Requirements, producing the "Annual Update" for the upcoming Rate Year, and post such Annual Update on PJM's Internet website via link to the Transmission Services page or a similar successor page. The Annual Update, which shall show separately the transmission revenue requirement for each TrAILCo facility listed in Schedule 12 Appendix as subject to these procedures, shall also be provided to FERC in an informational filing.
- c. If the date for making the Annual Update posting/filing should fall on a weekend or a holiday recognized by the FERC, then the posting/filing shall be due on the next business day.<sup>4</sup>

The Annual Update attached hereto and submitted to PJM Interconnection, L.L.C. for posting on its Internet website via link to the Transmission Services page includes a recalculation of TrAILCo's annual transmission revenue requirements. The Annual Update contains no expenses or costs that have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory employment practices, as defined in 18 C.F.R. § 35.13(b)(7) (2017). In addition, please note that TrAILCo has made no material changes in its accounting policies and practices from those in effect during the previous Rate Year and upon which the current rate is based.

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

Respectfully submitted,

<u>/s/ Mike Naeve</u> Mike Naeve

Attorney for Trans-Allegheny Interstate Line Company

**Enclosures** 

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<sup>&</sup>lt;sup>4</sup> PJM Interconnection, L.L.C., Open Access Transmission Tariff as filed with the Commission in Docket No. ER10-2710 on September 17, 2010 ("PJM Tariff"), Attachment H-18B, Sections 1(b), (c), as amended in Docket No. ER11-2801 (effective Sept. 17, 2010).

# ATTACHMENT 1

# **Reconciliation of 2017**

# **Annual Transmission Revenue Requirements**

## ATTACHMENT H-18A

Tran	ns-Allegheny Interstate Line Company			
orn	nula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction	TrAILCo
	ded cells are input cells			
				2017 Reconciliation
lloca	tors			
	Wages & Salary Allocation Factor			
1	Transmission Wages Expense		p354.21.b	
2	Total Wages Expense		p354.28.b	
3	Less A&G Wages Expense Total Wages Less A&G Wages Expense		p354.27.b (Line 2 - Line 3)	(
			,	
5	Wages & Salary Allocator		(Line 1 / Line 4), if line 2 = 0, then 100%	100.0000%
	Plant Allocation Factors			
6 7	Electric Plant in Service	(Note B)	Attachment 5	2,092,437,058
1	Total Plant In Service		(Line 6)	2,092,437,05
8	Accumulated Depreciation (Total Electric Plant)		Attachment 5	213,283,030
9	Total Accumulated Depreciation		(Line 8)	213,283,030
10	Net Plant		(Line 7 - Line 9)	1,879,154,029
11	Transmission Gross Plant		(Line 15 + Line 21)	2,092,437,058
12	Gross Plant Allocator		(Line 11 / Line 7, if Line 7=0, enter 100%)	100.0000%
13	Transmission Net Plant		(Line 11 - Line 29)	1,879,154,029
14	Net Plant Allocator		(Line 13 / Line 10, if line 10=0, enter 100%)	100.0000%
lant	Calculations			
	Transmission Plant			
15	Transmission Plant In Service	(Note B)	Attachment 5	2,011,724,750
16	New Trans. Plant Adds. for Current Calendar Year (13 average balance)	(Note B)	Attachment 6	
17	Total Transmission Plant	(Note b)	(Line 15 + Line 16)	2,011,724,750
18	General & Intangible		Attachment 5	80,712,309
19	Total General & Intangible		(Line 18)	80,712,309
20 21	Wage & Salary Allocator Transmission Related General and Intangible Plant		(Line 5) (Line 19 * Line 20)	100.0000% <b>80,712,30</b> 9
22	Transmission Related Plant		(Line 17 + Line 21)	2,092,437,058
	Accumulated Depreciation			
23	Transmission Accumulated Depreciation	(Note B)	Attachment 5	193,026,06
24	Accumulated General Depreciation		Attachment 5	9,087,30
25	Accumulated Intangible Amortization		Attachment 5	11,169,660
26 27	Total Accumulated General and Intangible Depreciation Wage & Salary Allocator		(Sum Lines 24 to 25) (Line 5)	20,256,968 100.0000%
28	Transmission Related General & Intangible Accumulated Depreciation		(Line 3) (Line 26 * Line 27)	20,256,96
29	Total Transmission Related Accumulated Depreciation		(Line 23 + Line 28)	213,283,030
30	Total Transmission Related Net Property, Plant & Equipment		(Line 22 - Line 29)	1,879,154,029
30	rotal franchiscon Related Net Froperty, Flant & Equipment		(LINE 44 - LINE 43)	1,079,134,023

Transmission Related Accountised Deferred Income Taxes	Aujus	tment To Rate Base			
Transmission Related Accumulated Delirered Income Taxes		Accumulated Deferred Income Taxes			
Transmission Related Accountated Deferred Income Taxes  Transmission Related ComP (Current Vers 13 Month weighted average balances)  Rolls 8)  Pransmission Related Land Hed for Future Use  Transmission Related Land Hed for Future Use  Transmission Related Transmission Related Pre-Commercial Costs Explailized  Demonstrated Capitalized Pre-Commercial Costs Explailized  Transmission Related Related Pre-Commercial Costs  Transmission Related Related Pre-Commercial Costs  Transmission Related Related Pre-Commercial Costs  Transmission Related Related Supplies  Transmission Rel	31	ADIT net of FASB 106 and 109 Enter Negative		Attachment 1	-362,807,155
Transmission Related CWP (Current Year 13 Month weighted average balances)					-362,807,155
Transmission Related Land Held for Future Use					, ,
Transmission Related Pre-Commercial Costs Capitalized  Uninnoizace Capitalized Pre-Commercial Costs  National And Supplies  Uninnoizace Capitalized Pre-Commercial Costs  National And Supplies  Uninnoizace Capitalized Pre-Commercial Costs  National And Supplies  Uninnoizace Superioration Supplies  Cash Working Capital  Uninnoizace Supplies Supplies  Uninnoizace Supplies Supplies  Uninnoizace Supplies Supplies  Uninnoizace Supplies Supplies  Uninnoizace Supplies Supplies Supplies  Uninnoizace Supplies	33	Transmission Related CWIP (Current Year 13 Month weighted average balances)	(Note B)	p216.b.43 as shown on Attachment 6	157,478
Disamotized Capitalized Pre-Commercial Costs   Attachment 5   Attachment 5	34	Transmission Related Land Held for Future Use	(Note C)	Attachment 5	0
Prepayments   National And Supplies   National		Transmission Related Pre-Commercial Costs Capitalized			
Material of Supplies   Material of Material of Supplies   Material of Supplies   Material of Material of Supplies   Material of Material	35	Unamortized Capitalized Pre-Commercial Costs		Attachment 5	0
Materials and Supplies         (Note A)         Attachment 5           37         Undesthuted Stores Expense         (Note A)         Attachment 5           37         Undesthuted Stores Expense         (Line 37 * Line 88)           40         Transmission Materials & Supplies         (Line 37 * Line 88)           41         Transmission Related Materials & Supplies         (Line 37 * Line 40)           42         Operation & Maintenance Expense         (Line 37 * Line 40)           43         Transmission Related Materials & Supplies         (Line 47 * Line 40)           44         Transmission Related Cash Working Capital         (Line 47 * Line 43)           45         Transmission Related Cash Working Capital         (Line 32 * Line 45)           46         Relate Base         (Line 30 * Line 45)           47         Transmission CASM         (Line 30 * Line 45)           48         Transmission CASM         (Line 30 * Line 45)           49         Transmission CASM         (Line 30 * Line 45)           40         Less Account 565         (Line 30 * Line 45)           40         Less Account 565         (Note N)         (Note N)           50         Plus Schedule 12 Changes billed to Transmission Owner and booked to Account 565         (Note N)         PM Line 47 * 48 * 49 * 50 * 51*		Prepayments			
17	36	Transmission Related Prepayments	(Note A)	Attachment 5	190,091
Wage & Salary Allocator		Materials and Supplies			
Total Undestributed Stores Expenses Allocated to Transmission   (Line 37 * Line 38)			(Note A)	Attachment 5	0
Transmission Naterials & Supplies				(Line 5)	100.0000%
Cash Working Capital   Cash Cash Working Capital   Cash Cash Cash Cash Cash Cash Cash Cash					0
Cash Working Capital   Cheration & Maintenance Expense   (Line 74)   2, 2, 1, 18 Nule   1, 19   2, 1, 18 Nule   1, 19   2, 1, 18 Nule   1, 19   2, 1, 19   2, 1, 19   3, 18 Nule   1, 19 Nule   1					<u>0</u>
42   Operation & Maintenance Expense   (Line 74)   2, 2   18   18   18   18   18   18   18	41			(Line 39 + Line 40)	Ū
1/81h Rule					
Transmission Related Cash Working Capital   (Line 42 * Line 43)					2,549,636 12.5%
Total Adjustment to Rate Base					318,705
Transmission O&M				,	
Transmission O&M	45	Total Adjustment to Rate Base		(Lines 32 + 33 + 34 + 35+ 36 + 41 + 44)	-362,140,882
Transmission O&M   p.321.112.b   7.	46	Rate Base		(Line 30 + Line 45)	1,517,013,147
Transmission O&M   p321.112.b   7.					
Transmission O&M   p321.112.b   7.					
Transmission O&M   p321.112.b   7.		T			
Less Account 566 Misc Trans Exp listed on line 73 below.)	47			004 440 1	7.100.511
Less Account 565					7,129,544
Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565   Plus Property Under Capital Leases					672,064
Plus Property Under Capital Leases					0
Transmission O&M			(Note M)		0
## A&G Expenses    Total A&G					6,457,480
Total A&G					
Less Property Insurance Account 924					
Less Regulatory Commission Exp Account 928					-4,579,908
Less General Advertising Exp Account 930.1					55,652
Less PBOP Adjustment   Less EPRI Dues   (Note D)   p352 & 353			(Note E)		0
Less EPRI Dues   Note D   p352 & 353					0
59         A&G Expenses         (Line 53) - Sum (Lines 54 to 58)         -4,           60         Wage & Salary Allocator         (Line 5)         100           61         Transmission Related A&G Expenses         (Line 59 * Line 60)         -4,           Directly Assigned A&G           62         Regulatory Commission Exp Account 928         (Note G)         Attachment 5           63         General Advertising Exp Account 930.1         (Note J)         Attachment 5           64         Subtotal - Accounts 928 and 930.1 - Transmission Related         (Line 62 + Line 63)           65         Property Insurance Account 924         p323.185.b           66         General Advertising Exp Account 930.1         (Note F)         Attachment 5           67         Total Accounts 928 and 930.1 - General         (Line 65 + Line 66)         (Line 65 + Line 66)           68         Net Plant Allocator         (Line 67 * Line 68)         100           69         A&G Directly Assigned to Transmission         (Line 67 * Line 68)         100           Account 566         Miscellaneous Transmission Expense         Account 566         Attachment 5           70         Pre-Commercial Expense         Account 566         Attachment 5           71         Pre-Commercial Expense         Account 566		Less PBOP Adjustment	(1) ( 5)		0
Mage & Salary Allocator			(Note D)	(Line 52) Cum (Lines 54 to 59)	-4,635,560
Directly Assigned A&G					100.0000%
Directly Assigned A&G		Transmission Related A&G Expenses			-4,635,560
Regulatory Commission Exp Account 928				(= 33 = 34)	,,,,,,,,,
Subtotal - Accounts 928 and 930.1 - Transmission Related   Subtotal - Accounts 928 and 930.1 - Transmission Related   Cline 62 + Line 63					
Subtotal - Accounts 928 and 930.1 - Transmission Related					0
Property Insurance Account 924			(Note J)		0
66         General Advertising Exp Account 930.1         (Note F)         Attachment 5           67         Total Accounts 928 and 930.1 - General         (Line 65 + Line 66)           80         Net Plant Allocator         (Line 14)         100           69         A&G Directly Assigned to Transmission         (Line 67 * Line 68)           Account 566 Miscellaneous Transmission Expense           70         Amortization Expense on Pre-Commercial Cost         Account 566         Attachment 5           71         Pre-Commercial Expense         Account 566         Attachment 5           72         Miscellaneous Transmission Expense         Account 566         Attachment 5           73         Total Account 566         Sum (Lines 70 to 72)	64	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 62 + Line 63)	0
67         Total Accounts 928 and 930.1 - General         (Line 65 + Line 66)           68         Net Plant Allocator         (Line 14)         100           69         A&G Directly Assigned to Transmission         (Line 67 * Line 68)           Account 566 Miscellaneous Transmission Expense           70         Amortization Expense on Pre-Commercial Cost         Account 566         Attachment 5           71         Pre-Commercial Expense         Account 566         Attachment 5           72         Miscellaneous Transmission Expense         Account 566         Attachment 5           73         Total Account 566         Sum (Lines 70 to 72)					55,652
Net Plant Allocator   (Line 14)   100			(Note F)		0
A&G Directly Assigned to Transmission         (Line 67 * Line 68)           Account 566 Miscellaneous Transmission Expense         Account 566 Miscellaneous Transmission Expense           70 Amortization Expense on Pre-Commercial Cost         Account 566 Attachment 5           71 Pre-Commercial Expense         Account 566 Attachment 5           72 Miscellaneous Transmission Expense         Account 566 Attachment 5           73 Total Account 566         Sum (Lines 70 to 72)					55,652
Account 566 Miscellaneous Transmission Expense  70 Amortization Expense on Pre-Commercial Cost Account 566 Attachment 5  71 Pre-Commercial Expense Account 566 Attachment 5  72 Miscellaneous Transmission Expense Account 566 Attachment 5  73 Total Account 566 Sum (Lines 70 to 72)					100.0000%
70         Amortization Expense on Pre-Commercial Cost         Account 566         Attachment 5           71         Pre-Commercial Expense         Account 566         Attachment 5           72         Miscellaneous Transmission Expense         Account 566         Attachment 5           73         Total Account 566         Sum (Lines 70 to 72)	69	A&G Directly Assigned to Transmission		(Line 67 * Line 68)	55,652
71         Pre-Commercial Expense         Account 566         Attachment 5           72         Miscellaneous Transmission Expense         Account 566         Attachment 5           73         Total Account 566         Sum (Lines 70 to 72)					
72 Miscellaneous Transmission Expense Account 566 Attachment 5 73 Total Account 566 Sum (Lines 70 to 72)					0
73 Total Account 566 Sum (Lines 70 to 72)					0
			Account 566		672,064
74 Total Transmission O&M (Lines 52 + 61 + 64 + 69 + 73) 2,	73	Total Account 566		Sum (Lines 70 to 72)	672,064
14 Total Transmission U-GMI (Lines 52 + 61 + 64 + 69 + 73) 2;	7,	Total Tanamiraian COM		(Lines 50 + 64 + 64 + 60 + 70)	0.510.000
	74	Total Transmission U&W		(Lines 32 + 61 + 64 + 69 + 73)	2,549,636

Deprec	lation & Amortization Expense				
	Depreciation Expense				
75	Transmission Depreciation Expense			Attachment 5	42,867,247
76	General Depreciation			Attachment 5	1,686,380
77	Intangible Amortization		(Note A)	Attachment 5	2,552,791
78	Total		(Note A)	(Line 76 + Line 77)	4,239,171
79	Wage & Salary Allocator			(Line 5)	100.0000%
80	Transmission Related General Depreciation and I	ntangible Amortization		(Line 78 * Line 79)	4,239,171
-	T. 1. T.			4: 75 00	47.100.110
81	Total Transmission Depreciation & Amortization			(Lines 75 + 80)	47,106,418
Taxes (	Other than Income				
82	Transmission Related Taxes Other than Income			Attachment 2	12,251,046
83	Total Taxes Other than Income			(Line 82)	12,251,046
Deturn	/ Capitalization Calculations				
Keturn	/ Capitalization Calculations				
84	Preferred Dividends		enter positive	p118.29.c	0
			citici positive	p110.23.0	· ·
	Common Stock			2112.16.2	005 050 040
85 86	Proprietary Capital	A 040		p112.16.c	925,958,342
	Less Accumulated Other Comprehensive Income	Account 219		p112.15.c	0
87 88	Less Preferred Stock			(Line 95)	0
88 89	Less Account 216.1 Common Stock			p112.12.c (Line 85 - 86 - 87 - 88)	925,958,342
	• ** ** **				
	Capitalization				
90	Long Term Debt		(Note N)		624,703,932
91	Less Unamortized Loss on Reacquired Debt			p111.81.c	0
92	Plus Unamortized Gain on Reacquired Debt			p113.61.c	0
93	Less ADIT associated with Gain or Loss			Attachment 1	0
94	Total Long Term Debt			(Line 90 - 91 + 92 - 93)	624,703,932
95	Preferred Stock			p112.3.c	0
96	Common Stock			(Line 89)	925,958,342
97	Total Capitalization			(Sum Lines 94 to 96)	1,550,662,274
98	Debt %	Total Long Term Debt	(Note N)	(Line 94 /Line 97)	40.2863%
99	Preferred %	Preferred Stock	(Note N)	(Line 95 /Line 97)	0.0000%
100	Common %	Common Stock	(Note N)	(Line 96 /Line 97)	59.7137%
101	Debt Cost	Total Long Term Debt			0.0394
102	Preferred Cost	Preferred Stock		(Line 84 / Line 95)	0.0000
103	Common Cost	Common Stock	(Note I)	The most recent FERC approved ROE	0.1170
104	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 98 * Line 101)	0.0159
105	Weighted Cost of Preferred	Preferred Stock		(Line 99 * Line 102)	0.0000
106	Weighted Cost of Common	Common Stock		(Line 100 * Line 103)	0.0699
107	Rate of Return on Rate Base ( ROR )			(Sum Lines 104 to 106)	0.0857
108	Investment Return = Rate Base * Rate of Return			(Line 46 * Line 107)	130,065,457

109 110				
110	Income Tax Rates			
	FIT=Federal Income Tax Rate	(Note H)		35.00%
111	SIT=State Income Tax Rate or Composite	(percent of federal income tax deductible for state put	rn, Per State Tay Code	7.82% 0.00%
112	p T	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	ipi i ciale rax code	40.08%
113	T/ (1-T)			66.90%
114	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =	[Line 113 * Line 108 * (1- (Line 104 / Line 107))]	70,901,075
115	Total Income Taxes		(Line 114)	70,901,075
REVE	NUE REQUIREMENT			
	Summary			
116	Net Property, Plant & Equipment		(Line 30)	1,879,154,029
117 118	Total Adjustment to Rate Base Rate Base		(Line 45)	-362,140,882 <b>1,517,013,147</b>
110	Rate base		(Line 46)	1,517,013,147
119	Total Transmission O&M		(Line 74)	2,549,636
120	Total Transmission Depreciation & Amortization		(Line 81)	47,106,418
121	Taxes Other than Income		(Line 83)	12,251,046
122 123	Investment Return Income Taxes		(Line 108) (Line 115)	130,065,457 70,901,075
123	income raxes		(Line 115)	70,901,075
124	Gross Revenue Requirement		(Sum Lines 119 to 123)	262,873,632
	Adjustment to Remove Revenue Requirements Associated	with Excluded Transmission Facilities		
125	Transmission Plant In Service		(Line 22)	2,092,437,058
126	Excluded Transmission Facilities	(Note L)	Attachment 5	2,002, 107,000
127	Included Transmission Facilities	(Note 2)	(Line 125 - Line 126)	2,092,437,058
128	Inclusion Ratio		(Line 127 / Line 125)	100.00%
129	Gross Revenue Requirement		(Line 124)	262,873,632
130	Adjusted Gross Revenue Requirement		(Line 128 * Line 129)	262,873,632
	Revenue Credits			
131	Revenue Credits		Attachment 3	1,483,526
132	Net Revenue Requirement		(Line 130 - Line 131)	261,390,106
	Net Plant Carrying Charge			
133	Net Revenue Requirement		(Line 132)	261,390,106
134	Net Transmission Plant + CWIP		(Line 17 - Line 23 + Line 33)	1,818,856,167
135	FCR		(Line 133 / Line 134)	14.3711%
136	FCR without Depreciation		(Line 133 - Line 75) / Line 134	12.0143%
137	FCR without Depreciation and Pre-Commercial Costs		(Line 133 - Line 70 - Line 71 - Line 75) / Line 134	12.0143%
138	FCR without Depreciation, Return, nor Income Taxes		(Line 133 - Line 75 - Line 108 - Line 115) / Line 134	0.9652%
	Net Plant Carrying Charge Calculation with Incentive ROE			
139	Net Revenue Requirement Less Return and Taxes		(Line 132 - Line 122 - Line 123)	60,423,574
140	Increased Return and Taxes		Attachment 4	216,085,105
141	Net Revenue Requirement with Incentive ROE		(Line 139 + Line 140)	276,508,679
142	Net Transmission Plant + CWIP		(Line 17 - Line 23+ Line 33)	1,818,856,167
143 144	FCR with Incentive ROE FCR with Incentive ROE without Depreciation		(Line 141 / Line 142) (Line 141 - Line 75) / Line 142	15.2023% 12.8455%
145	FCR with Incentive ROE without Depreciation and Pre-Com	mercial	(Line 141 - Line 73) / Line 142 (Line 141 - Line 70 - Line 71 - Line 75) / Line 142	12.8455%
	Net Revenue Requirement		(Line 132)	261,390,106.43
146	Reconciliation amount		Attachment 6	0.00
146 147		ch. 12 projects not paid by other PJM trans zones	Attachment 7	8,115,359.16 0.00
147 148	Plus any increased ROE calculated on Attach 7 other than PJM Se	. , , ,		
147	Plus any increased ROE calculated on Attach 7 other than PJM Si Facility Credits under Section 30.9 of the PJM OATT Net Zonal Revenue Requirement		Attachment 5 (Line 146 + 147 + 148 + 149)	269,505,465.60
147 148 149	Facility Credits under Section 30.9 of the PJM OATT  Net Zonal Revenue Requirement			
147 148 149	Facility Credits under Section 30.9 of the PJM OATT	(Note K)		
147 148 149 150	Facility Credits under Section 30.9 of the PJM OATT  Net Zonal Revenue Requirement  Network Zonal Service Rate		(Line 146 + 147 + 148 + 149)	269,505,465.60

- A Electric portion only

  B For both the estimate and the reconciliation, Construction Work In Progress ("CWIP") and leases that are expensed as O&M (rather than amortized) are excluded.

### For the Estimate Process:

Transmission plant in service will show the end of year balance and is linked to Attachment 5 which shows detail support by project.

The transmission plant will agree to or be reconciled to the FERC Form 1 balance for the transmission plant.

New Transmission Plant expected to be placed in service in the current calendar year will be based on the average of 13 monthly investment costs

and shown separately detailed by project on Attachment 6.

Accumulated depreciation will show the end of year balance and is linked to Attachment 5 which shows detail support by project.

CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).

#### For the Reconciliation Process:

Transmission plant in service will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes

new transmission plant added to plant-in-service

Accumulated depreciation will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes accumulated depreciation associated with current year transmission plant.

- CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).

  C Includes Transmission portion only and (i) only land that has an estimated in-service date within 10 years may be included and (ii) a plan for the land's use is required to be included in the filing whenever the cost of the land is proposed to be included in rates.

  D Excludes all EPRI Annual Membership Dues
- E Excludes all Regulatory Commission Expenses
- F Includes Safety related advertising included in Account 930.1
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and p =
- the percentage of federal income tax deductible for state income taxes. If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- ROE will be established in the Commission order accepting the settlement in Docket No. ER07-562 and no change in ROE will be made absent a Section 205 or Section 206 filling at FERC.
- J Education and outreach expenses relating to transmission, for example siting or billing
  K As provided for in Section 34.1 of the PJM OATT; the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- L Amount of transmission plant excluded from rates per Attachment 5.

  M Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M on Line 47.

If they are booked to Acct 565, they are included on Line 50. Copies of PJM invoices will be provided upon request.

N The capital structure will remain 50% equity and 50% debt until construction of all of the segments of the TrAIL Project is completed and the entire TrAIL Project is placed in service. The first year that these projects are in service the formula will be run based on the 50/50 capital structure and on the actual year end capital structure. The two results will be weighted based on: the number of days the last project was in service and 365 day minus the numbers of days the last project was in service divided by 365 days. This can be illustrated using the following example:

Assume Last Project goes into service on day 260. Hypothetical Capital Structure until the last project goes into service is 50/50. Assume Year End actual capital structure is 60% equity and 40% debt.

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

### Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Trans-Allegheny Interstate Company											
Line	B1	B2	B3 End of Year for	С	D	E	F	G			
	Beg of Year Total	End of Year Total	Est. Average for Final Total	Retail Related	Only Transmission Related	Plant Related	Labor Related	Total ADIT			
1 ADIT- 282 From Account Total Below	545,228,004	559,422,845	552,325,424		552,325,424			552,325,424			
2 ADIT-283 From Account Total Below	101,839,033	99,335,630	100,587,332		99,357,115	-	-	99,357,115			
3 ADIT-190 From Account Total Below	(334,216,000)	(246,128,398)	(290,172,199)		(288,875,384)	-		(288,875,384)	Enter N		
4 Subtotal					362,807,155	-		362,807,155			
5 Wages & Salary Allocator							100.0000%				
6 Gross Plant Allocator						100.0000%					
7 ADIT					362,807,155	-	-	362,807,155			

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

Amount 0 < From Acct 283, below

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

A	B1	B2	В3	С	D	E	F	G	
			T	rans-Allegheny	Interstate Compa	iny			
ADIT-190	Beg of Year Balance	End of Year Balance	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other	Only Transmission	Plant	Labor	
	p234.18.b	p234.18.c			Related	Related	Related	Related	JUSTIFICATION
									Disallowance in current year for charitable deduction due to tax loss, tax attribute
AMT Carryforward		982,089	491,045			491,045			carries forward five years
Charitable Contribution - WV RTA	-	280	140			140			Reclass of the tax portion (gross-up) for property items included in account 190
Charitable Contribution Carryforward	10,899	13,455	12,177			12,177			Result of bonus depreciation
Charitable Contribution State & Local RTA	249	-	125			125			Accounting change relating to A&G expense
CIAC-Fed-Norm		341,077	170,539			170,539			Accounting change relating to A&G expense
CIAC-Fed-Norm-Incurred-CWIP	1.862.609	1.892.583	1.877.596			1.877.596			Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement
CIAL-Fed-Norm-Incurred-CWIP	1,862,609	1,892,583	1,877,596			1,877,596			Costs incurred as a result of Allegheny merging with FirstEnergy which are not to
CIAC-Fed-Norm-Reversal-CWIP	4.631.520		2.315.760			2.315.760			be included within the revenue requirement
CIAC-FEG-NUITI-REVEISAI-CWIP	4,031,520		2,315,760			2,315,760			be included within the revenue requirement
CIAC-MD-Norm-Incurred-CWIP	21,252	21,594	21,423			21,423			Result of bonus depreciation
CIAC-MD-Norm-Reversal-CWIP	50,842		25,421			25,421			Result of bonus depreciation
CIAC-PA-Norm		60,344	30,172			30,172			Result of bonus depreciation
CIAC-PA-Norm-Incurred-CWIP	70,048	71,176	70,612			70,612			Pension related temporary difference associated with Service Company allocations
CIAC-PA-Norm-Reversal-CWIP CIAC-VA-Norm	167,099	(48.080)	83,550 (24,040)			83,550 (24,040)			Additional tax deprecation over book Additional tax deprecation over book
CIAC-VA-NOIII		(40,000)	(24,040)			(24,040)			Reflects the adjustments and subsequent amortization of the regulatory asset
									associated with the adjusted debt balances resulting from the FE/AYE merger
CIAC-VA-Norm-Incurred-CWIP	20.232	20.557	20.394			20.394			(Offset is PAA - LT Regulatory Asset Amort below in 283)
CIAC-VA-Norm-Reversal-CWIP	49,701	20,007	24.851			24.851			Temporary difference resulting from purchase accounting transactions
CIAC-WV-Norm		22.367	11.183			11.183			Deductions related to state income taxes
CIAC-WV-Norm-Incurred-CWIP	155,180	157,678	156,429			156,429			Unamortized discounts on long-term debt
CIAC-WV-Norm-Reversal-CWIP	381,380	-	190,690			190,690			Additional tax deprecation over book
FASB 109 Gross-UP	11,882,116	(3,457,109)	4,212,503			4,212,503			Portion of AFUDC Equity that relates to property and booked to account 190
Federal NOL	225,521,300	146,951,695	186,236,498			186,236,498			Portion of AFUDC Equity that relates to property and booked to account 190
Merger Costs: D&O Insurance	1,493	1,333	1,413		1,413				Portion of AFUDC Equity that relates to property and booked to account 190
Merger Costs: Licenses	68,888	61,482	65,185		65,185				Portion of AFUDC Equity that relates to property and booked to account 190
NOL Deferred Tax Asset - LT PA	4,400,386	3,563,101	3,981,743			3,981,743			Paid AMT tax which generates a credit
NOI Deferred Tax Asset - LT WV	17.735.335	17.735.335	17.735.335			17.735.335			Temporary difference that is capitalized for book purposes but deductible for tax purposes
Pension/OPEB: Other Def Cr. or Dr.	2.183.288	2.187.156	2.185.222			2.185.222			Taxable CIAC
Purch Acct-I TD FMV	1,229,128	1,231,306	1 230 217		1.230.217	2,100,222			Taxable CIAC
State Income Tax Deductible	5.039.440	443.800	2.741.620		1,200,211	2.741.620			Taxable CIAC
Tax Interest Capitalized-Fed-Norm	29.576.802	29.507.775	29.542.288			29.542.288			Taxable CIAC
Tax Interest Capitalized-Fed-Norm-Incurred-CWIP	32,238,748	32,415,858	32,327,303			32,327,303			Taxable CIAC
Tax Interest Capitalized-MD-Norm	476,552	418,062	447,307			447,307			Temporary difference arising for removal of plant/property
Tax Interest Capitalized-MD-Norm-Incurred-CWIP	306,436	308,401	307,419			307,419			Result of bonus depreciation
Tax Interest Capitalized-PA-Norm	682,978	693,023	688,001			688,001			Other property related temporary differences
Tax Interest Capitalized-PA-Norm-Incurred-CWIP	995,377	1,016,849	1,006,113			1,006,113			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm	627,601	499,957	563,779			563,779			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Incurred-CWIP	331,599	331,688	331,643			331,643			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm	2,831,360	2,671,993	2,751,676			2,751,676			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Incurred-CWIP Subtotal	2,548,278 346,098,116	2,554,466 242,671,288	2,551,372 294,384,702		1.296.815	2,551,372 293,087,887			Actual amount of tax interest capitalized
Less FASB 109 included above	11.882.116	(3,457,109)	4.212.503		1,296,815	4.212.503	- :		
Less FASB 106 included above	11,002,110	(3,457,109)	4,212,503			4,212,503			
Total	334,216,000	246.128.398	290.172.199	-	1,296,815	288.875.384			
***	55.12.5000	2.01.201000	===,=,.00		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.0010.01004			

#### Instructions for Account 190:

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

#### PJM TRANSMISSION OWNER

#### Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	B3	С	D	E	F	G	
			Tr	ans-Allegheny	Interstate Compa	any			
ADIT- 282	Beg of Year Balance p274.9.b	End of Year Balance p275.9.k	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
AG Gepnese Capitalizad Accelerated Tac Represation Additional State Depresation MD Additional State Depresation PA Additional State Depresation PA Additional State Depresation VA Additional State Depresation VA Additional State Depresation VW AFUDC Debt AFUDC Equity Flow Through Capitalized Vertical Tree Trimming Capitalized Vertical Tree Trimming Capitalized Vertical Tree Trimming Cated Removal	5,860,076 510,293,001 2,044,318 7,055,017 3,272,806 46,156,850 4,217,661 88,162 (2,596,487)	7.837,378 520,665,679 2.433,745 7.539,621 3,602,727 46,894,821 4,248,659 3 109,560 (2,537,660)	6,848,727 515,479,340 2,239,031 7,297,319 3,437,767 46,525,836 4,233,160 2 98,861 (2,567,074)			6,848,727 515,479,340 2,239,031 7,297,319 3,437,767 46,525,836 4,233,160 2 98,861 (2,567,074)			Allowance for borrowed funds used during construction (ABFUDC) Additional tax deprecation over book Tax depreciation Increase in AOFDC Reclass of the tax portion (gross-up) for property items included in account 282 Book depreciation Book depreciation amortization Tax depreciation Property True-Up Portion of Repairs & Maintenance 481a Adjustment offset in Account 182
FASB 109 Gross-Up Other Basis Differences	13,453,841 (34,005,677)	(176,952,100) (34,044,286)	(81,749,129) (34,024,981)			(81,749,129) (34,024,981)			Temporary difference for additional state depreciation allowed for WV tax return  Portion of AFUDC Debt that relates to property and booked to account 282
Sale of Property - Book Gain or (Loss)	(73,032)	(123,056)	(98,044)			(98,044)			
T&D Repairs	3,077,998	2,930,713	3,004,355			3,004,355			Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules Repair deduction on capitalized book asset deductible for tax purposes under Rev.
Vegetation Management - Transmission	(162,689)	(135,059)	(148,874)			(148,874)			Proc. 2011-43
Subtotal	558,681,845	382,470,745	470,576,295	-	-	470,576,295	-	-	
Less FASB 109 included above	13,453,841	(176,952,100)	(81,749,129)			(81,749,129)			
Less FASB 106 included above Total	545,228,004	559,422,845	552,325,424			552,325,424			

#### Instructions for Account 282:

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

#### PJM TRANSMISSION OWNER

#### Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	B3 T-	C	D Interstate Compa	E	F	G	
ADIT-283	Beg of Year Balance p276.19.b	End of Year Balance p277.19.k	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Charitable Contribution State & Local RTA CIAC-Fed-Norm	5,076,307	260	130 2,538,154			130 2,538,154			West Virginia property tax payment Reclass of the tax portion (gross-up) for property items included in account 283
CIAC-Fack-Norm-Reversal-CWIP CIAC-AU-Norm CIAC-AU-Norm CIAC-AU-Norm-Reversal-CWIP CIAC-PA-Norm-Reversal-CWIP CIAC-PA-Norm-Reversal-CWIP CIAC-AU-Norm-Reversal-CWIP CIAC-W-Norm-Reversal-CWIP CIAC-W-Norm-Reversal-CWIP CIAC-W-Norm-Reversal-CWIP	(8,334) 142,194 108,190 429,182	848,550 (68,524) 11,542 - 75,880 - 5,256 - 53,850	424,275 (38,429) 5,771 71,097 37,940 54,095 2,628 214,591			424,275 (38,429) 5,771 71,097 37,940 54,095 2,628 214,591			Accounting change relating to A&G expense Allocated portion of total liabilities retained to captive insurance Additional tax depreciation over book Additional tax depreciation Add
CMC-VVV-Vollin-Reversar-CVIII* Deferred Charge-EIB FASB 109 Gross-Up PAA - LT Regulatory Asset Amort PJM Receivable	16,118 21,814,827 1,229,128 40,638,686	20,304 9,066,511 1,231,305 42,616,309	18,211 15,440,669 1,230,217 41,627,497		1,230,217	18,211 15,440,669			Portion of AFUDC Equity that relates to property and booked to account 283 Portion of AFUDC Equity that relates to property and booked to account 285
SC01 Timing Allocation Tax Interest Capitalized-Fed-Norm-Reversal-CWIP Tax Interest Capitalized-MD-Norm Tax Interest Capitalized-MD-Norm-Reversal-CWIP	381,593 31,516,799 55,650 299,285	382,269 32,111,359 - 305,994	381,931 31,814,079 27,825 302,640			381,931 31,814,079 27,825 302,640			Proton of AP-UPU Equity that relates to property and booked to account 285 Taxable CIAC Taxable CIAC Taxable CIAC Taxable CIAC
Tax Interest Capitalized-PA-Norm-Reversal-CWIP Tax Interest Capitalized-VA-Norm Tax Interest Capitalized-VA-Norm-Reversal-CWIP Tax Interest Capitalized-WV-Norm-Reversal-CWIP Tax Interest Capitalized-WV-Norm-Reversal-CWIP	972,064 122,568 324,084 146,931 2,490,564	1,013,950 - 328,125 - 2,528,807	993,007 61,284 326,104 73,466 2,509,685			993,007 61,284 326,104 73,466 2,509,685			Temporary difference arising for removal of plant/property Misc Liability Result of bonus depreciation Other property related temporary differences
Valuation Allowance NOL WV Vegetation Management	17,735,335 162,689	17,735,335 135,059	17,735,335 148,874			17,735,335 148,874			Valuation allowances recorded against state NOL carryforwards not expected to be realized  Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
Subtotal Less FASB 109 included above Less FASB 106 included above Total	123,653,860 21,814,827 101,839,033	108,402,141 9,066,511 99,335,630	116,028,001 15,440,669 100,587,332	-	1,230,217	114,797,784 15,440,669 99,357,115	•	-	

#### Instructions for Account 283:

- 1. ADIT items related only to Retail Related Operations are directly assigned to Column C.
  2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewely or Production are directly assigned to Column D.
  3. ADIT items related only to Transmission are directly assigned to Column E.
  4. ADIT items related to Plant and not in Columns C.) E.8 E er edirectly assigned to Column F.
  5. ADIT items related to blazer and not in Columns C.) E.8 Tems directly assigned to Column G.
  6. ADIT items related to blazer and not in Columns C.) E.8 Tems directly assigned to Column G.

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

# **Trans-Allegheny Interstate Line Company**

## Attachment 2 - Taxes Other Than Income Worksheet

Other Ta	xes	FERC Form No.1 page, line & Col	Amount	Allocator	Allocated Amount	
Pla	nt Related		Gro	ss Plant Allocat	or	
1.1 1.2 1.3 1.4 1.5 1.6 1.7 1.8 1.9 2.0	2016 State Property WV 2017 State Property WV 2017 State Property PA (PURTA) 2016 State Property PA (PURTA) 2016 Local Property WV 2017 Local Property WV 2017 Local Property VA 2017 Local Property PA 2016 Local Property MD 2017 Local Property MD	p263.34(i) p263.35(i) p263.21(i) p263.22(i) p263.1.7(i) p263.1.8(i) p263.1.12(i) p263.1.21(i) p263.1.21(i)	4,391,325 4,609,024 33,000 4,769 8,172 9,916 1,671,545 5,478 784,582 750,996	100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000%	\$ 4,391,325 4,609,024 33,000 4,769 8,172 9,916 1,671,545 5,478 784,582 750,996	
2.1 2.2	2017 Capital Stock Tax/Franchise PA 2014 WV Franchise Tax	p263.18(i) p263.32(i)	300 -25,833	100.0000% 100.0000%	300 -25,833	
2.3	State Sales/Use Tax PA	p263.14(i)	579	100.0000%	579	
4 Tot	al Plant Related		12,243,853	100.0000%	12,243,853	
Lak	por Related		Wage	s & Salary Alloc	ator	
5 6 7	Accrued Federal FICA Accrued Federal Unemployment State Unemployment		7,193 0 0			
8 Tot	al Labor Related		7,193	100.0000%	7,193	
Oth	ner Included		Gro	ess Plant Allocat	or	
9 10 11			0 0 0		0 0 0	
12 <b>Tot</b>	al Other Included		0	100.0000%	0	
13 <b>Tot</b>	al Included (Lines 4 + 8 + 12)		12,251,046		<b>12,251,046</b> In	put to Appendix A, Line 82
Ret	ail Related Other Taxes to be Excluded					
14 15 16 17 18	Federal Income Tax Corporate Net Income Tax MD Corporate Net Income Tax PA Corporate Net Income Tax VA Corporate Net Income Tax WV	p263.2(i) p263.8(i) p263.13(i) p263.27(i) p263.31(i)	-36,777,833 449,968 2,977,317 365,106 6,016,774			
19	Subtotal, Excluded		-26,968,668			
20 <b>Tot</b>	al, Included and Excluded (Line 13 + Line 19)		-14,717,622			
21 <b>Tot</b>	al Other Taxes from p114.14.c		12,251,046			
22	Difference (Line 20 - Line 21)		-26,968,668			

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

  Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail they shall not be included.
- Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.
- Other taxes except as provided for in A, B and C above, that are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service will be allocated based on the Gross Plant Allocator; provided, however, that overheads shall be treated as in footnote B above.
- Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year.

	Attachment 3 - Revenue Credit Workpaper		Amount	FERC Form No.1 page, line & Col
	Account 454 - Rent from Electric Property			
1 2	Rent from Electric Property - Transmission Related (Note 3) Total Rent Revenues	(Line 1)	-	Page 300 Line: 19 Column: b
	Account 456 - Other Electric Revenues (Note 1)			
3 4	Schedule 1A Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)			
8 9	Point to Point Service revenues for which the load is not included in the divisor received by Transi PJM Transitional Revenue Neutrality (Note 1) PJM Transitional Market Expansion (Note 1) Professional Services (Note 3) Revenues from Directly Assigned Transmission Facility Charges (Note 2) Rent or Attachment Fees associated with Transmission Facilities (Note 3)	smission Owner	1,483,526 - -	p328-330 Footnote Data Schedule Page: 328 Line: 1 Column: m
11	Gross Revenue Credits	(Sum Lines 2-10)	1,483,526	
	Less line 14g Total Revenue Credits	(Line 11 - Line 12)	1,483,526	Input to Appendix A, Line 131
	Revenue Adjustment to determine Revenue Credit			
14b 14c 14c 14e	Revenues associated with lines 14b-g are to be included in lines 2-10 and total of those revenues entered here Costs associated with revenues in line 14a Net Revenues (14a - 14b) 50% Share of Net Revenues (14c / 2) Costs associated with revenues in line 14a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue. Net Revenue Credit (14d + 14e) Line 14a less line 14f			
15	Amount offset in line 4 above		-	
16	Total Account 454 and 456		1,483,526	
17				

- Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 178 of Appendix A.
- 18 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 14a 14g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).
- 20 Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support. For example revenues associated with distribution facilities. In addition Revenues from Schedule 12 of the PJM OATT are not included in the total above to the extent they are credited under Schedule 12 of the PJM OATT.

0.0159

0.0000 0.0758 **0.0917** 

#### Trans-Allegheny Interstate Line Company

Return and Taxes at High End of the range of Reasonableness

22

23 24

25

Weighted Cost of Debt

Weighted Cost of Preferred
Weighted Cost of Common
Rate of Return on Rate Base ( ROR )

### Attachment 4 - Calculation with Incentive ROE

Return and Taxes at High End of the range of Reasonableness (Sum Lines 26 and 33 from below) 216,085,105 Input to Appendix A, Line 140 В Difference between Base ROE and Incentive ROE 100 Rate Base Appendix A, Line 46 1,517,013,147 Preferred Dividends 2 Appendix A, Line 84 0 enter positive Common Stock Appendix A, Line 85 Appendix A, Line 86 Appendix A, Line 87 Appendix A, Line 88 3 4 Proprietary Capital
Less Accumulated Other Comprehensive Income Account 219 925,958,342 5 6 7 Less Preferred Stock Ω Less Account 216.1 Common Stock Appendix A. Line 89 925.958.342 Capitalization Long Term Debt Appendix A, Line 90 624,703,932 8 9 10 11 12 13 14 15 Less Unamortized Loss on Reacquired Debt Plus Unamortized Gain on Reacquired Debt Appendix A, Line 91 Appendix A, Line 92 Appendix A, Line 93 Appendix A, Line 94 Appendix A, Line 95 Less ADIT associated with Gain or Loss 0 624,703,932 Total Long Term Debt Preferred Stock Appendix A, Line 96 Appendix A, Line 97 925,958,342 1,550,662,274 Common Stock Total Capitalization Debt % Preferred % Total Long Term Debt Preferred Stock Appendix A, Line 98 40.2863% 17 18 Appendix A, Line 99 0.0000% Common % Common Stock Appendix A, Line 100 59.7137% Total Long Term Debt Preferred Stock 19 Appendix A. Line 101 0.0394 Debt Cost 20 21 Preferred Cost Appendix A, Line 102 0.0000 12.70% Common Cost Common Stock 0.1270

26	Investment Return = Rate Base * Rate of	Return	(Line 1 * Line 25)	139,124,109
Compos	site income Taxes			
	Income Tax Rates			
27	FIT=Federal Income Tax Rate		Appendix A, Line 109	35.00%
28	SIT=State Income Tax Rate or Co	mposite	Appendix A, Line 110	7.82%
29	p = percent of federal income tax	deductible for state purposes	Appendix A, Line 111	0.00%
30	T .	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	Appendix A, Line 112	40.08%
31	T/ (1-T)	, , , , , , , , , , , , , , , , , ,	Appendix A, Line 113	66.90%
32	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		76,960,996
33	Total Income Taxes		(Line 32)	76.960.996

Preferred Stock Common Stock

Total Long Term Debt (WCLTD)

(Line 16 \* 19)

(Line 17 \* 20) (Line 18 \* 21)

(Sum Lines 22 to 24)

#### Attachment 5 - Cost Support

	The Paris Water to the Paris Wat																	
Plant in	Plant in Service Worksheet																	
	Attachment A Line #s,	Descriptions, Notes, Form 1 Page #s and In	nstructions															
				13 Month Balance for	EOY Balance for													
				Reconciliation	Estimate													
								502 Junction -			Meadowbrook		Bedington					
	Calculation of Transmission Plant In Service	Source		Total	Total	Black Oak	Wylie Ridge	Territorial Line	Potter SS	OsageWhiteley	Transformer	North Shenandoah	Transformer	Meadowbrook Capacitor	Kammer	Doubs #2 Trans	Doubs #3 Trans	Doubs #4 Trans
	December	p206.58.b	For 2016	1.979.482.591		46.814.248	17,965,667	1,076,634,181	2,022,554	24,534,011	8.206.718	1,923,902	7.723.538	6.496.239	39.535.803	5.149.271	4,686,053	3 5.700.307
	January	company records	For 2017	1,980,815,940		46.814.248	17.965.667	1.076.598.866	2.022.554	24.534.011	8.206.718	1.923.902	7.723.538	6.496.239	39.535.803	5.149.271	4.686.053	3 5.700.307
	February	company records	For 2017	1,980,352,672		46,814,248	17,965,667	1,076,501,244	2,022,554	24,534,011	8,206,718	1,923,902	7,723,538	6,496,239	39,535,803	5,149,271	4,686,053	3 5,700,307
	March	company records	For 2017	1.981.058.334		46,814,248	17,965,667	1,076,497,229	2,022,554	24,534,011	8.206.718	1.923.902	7.723.538	6.496.239	39.535.803	5.149.271	4.686.053	3 5.700.307
	April	company records	For 2017	1.977.002.203		46.814.248	17.965.667	1.076.543.218	2.022.554	24.554.011	8.206.718	1.923.902	7.723.538	6.496.239	39.535.803	5.149.271	4.686.053	3 5.700.307
	May	company records	For 2017	1,999,714,454		46.814.248	17.955.382	1.076.757.999	2.022.554	24,555,348	8.206.718	1.923.902	7.723.538	6.496.239	39.535.803	5.149.271	4.686.053	3 5.700.307
	June	company records	For 2017	2,025,106,540		46,814,248	17,955,382	1,076,986,247	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,496,239	39,533,762	5,149,271	4,686,053	3 5,700,307
	July	company records	For 2017	2.036.145.525		46,814,248	17,955,382	1,076,937,923	2,022,554	24,555,348	8.206.718	1.923.902	7.723.538	6.496.239	39.534.385	5.149.271	4.686.053	3 5.700.307
	August	company records	For 2017	2.029.772.387		46.814.248	17.653.081	1.077.319.090	2.022.554	24,555,348	8.206.718	1.923.902	7.723.538	6.496.239	39.534.385	5.149.271	4.686.053	3 5.700.307
	September	company records	For 2017	2,036,446,075		46,814,248	17,653,081	1,077,743,191	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	3 5,700,307
	October	company records	For 2017	2.038.666.099		46,814,248	17,653,081	1,077,743,157	2,022,554	24,555,348	8.206.718	1.923.902	7.723.538	6.496.239	39.534.385	5.149.271	4.686.053	3 5.700.307
	November	company records	For 2017	2,039,096,764		46,814,248	17,653,081	1,077,756,945	2,022,554	24,555,348	8.206.718	1.923.902	7.723.538	6.496.239	39.534.385	5.149.271	4.686.053	3 5.700.307
	December	p207.58.g	For 2017	2.048.762.166	2.048.762.166	47,196,352	17,653,081	1,077,649,185	2,022,554	24,555,348	8.206,718	1.923.902	7.723.538	6.496.239	39.572.702	5.149.271	4.686.053	3 5,700,307
15	Transmission Plant In Service			2,011,724,750	2,048,762,166	46,843,641	17,843,068	1,077,051,421	2,022,554	24,548,680	8,206,718	1,923,902	7,723,538	6,496,239	39,537,939	5,149,271	4,686,053	5,700,307

						Details												
_			Farmers Valley	Harvey Run			Grandview		Conemaugh-		Grandpoint &	Handsome Lake -						
	Cabot SS	Armstrong	Capacitor	Capacitor	Doubs SS	Meadowbrook SS	Capacitor	502 Jct Substation	Seward	Luxor	Guilford	Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
_																		
	7,119,671	15,623,574	1,800,807	832,202	4,993,604	60,762,197	657,191	10,130,932	27,408,598	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
	7,119,671	15,623,574	1,800,807	832,202	4,993,604	61,018,354	657,191	10,130,932	27,408,598	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
	7,119,671	15,623,574	1,800,807	832,202	4,993,604	61,018,354	657,191	10,130,932	27,412,106	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
	7.119.671	15.623.574	1.800.807	832.202	4,993,604	61.018.354	657,191	10.130.932	27.412.434	1,199,446	1,781,380	12.863.994	36.258.335	3.327.672	569.408	43.993.222	4.942.684	438.837
	7.119.671	15,623,574	1.800.807	832.202	4,993,604	61.018.354	657,191	10.130.932	27.412.434	1,199,446	1,781,380	12.863.994	36,258,335	3.327.672	569.408	43.993.222	4.942.684	438.837
	7.119.671	15,623,574	1.800.807	832.202	4,993,604	61.018.354	657,191	10,130,932	27.412.434	1,199,446	1,781,380	12.863.994	36,258,335	3.327.672	569,408	43.993.222	4,942,684	438.837
	7.119.671	15,623,574	1.802.346	832.202	4,993,604	61.020.631	657,191	10,130,932	27.412.434	1,199,446	1,781,380	12.863.994	36,258,335	3.327.672	569,408	43.993.222	4,942,684	438.837
	7.119.671	15,623,574	1.801.420	832.202	4,993,604	61.034.739	657,191	10,130,932	27.412.434	1,199,446	1,781,380	12.863.994	36,258,335	3.327.672	569,408	43.993.222	4,942,684	438.837
	7,119,671	15,623,574	1.801.420	832,202	4,993,604	61,034,739	657,191	10,130,932	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
	7,119,671	15,623,574	2,025,074	832,202	4,993,604	61,034,739	657,191	10,130,932	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
	7,119,671	15,623,574	2,025,074	832,202	4,993,604	61,034,739	657,191	10,130,932	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
	7,119,671	15,623,574	2,066,754	832,202	4,993,604	61,034,739	657,191	10,621,689	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
	7.119.671	15.623.574	2.066.954	832.202	4,993,604	61.310.947	657,191	10,780,107	27.412.434	1,199,446	1,781,380	12.863.994	36,258,335	3.327.672	569,408	43.993.222	4,942,684	438.837
	7.119.671	15.623.574	1.876.453	832,202	4,993,604	61.027.634	657,191	10.218.619	27.411.818	1,199,446	1,781,380	12.863.994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837

Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Claysburg Ring Bus	Johnstown SS Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	Damascus SS	Warren Substation	Total
7.433.581	54.603.725	9.675.056	891.283	1,525,229	504.198	18,706,350	31.318.256	1.754.245	7.723.591	1.368.881	891.014	21.303.520	2.268.540	38.292.674	22.023.148	1.135.027	936.604	100.992.386	16,175,899	46.328.894	37.965.951	73,568,297			1.979.482.591
7,433,581	54,603,725	9,675,056	891,283	1,525,229	504,189	18,698,247	31,318,256	1,754,277	7,726,543	1,368,881	891,014	20,023,351	2,268,540	38,292,674	22,083,333	1,135,027	936,604	101,204,847	16,589,595	46,315,539	38,122,364	75,136,699			1,980,815,940
7,433,581	54,603,725	9,675,056	891,283	1,525,229	504,189	18,698,247	31,318,256	1,754,277	7,726,543	1,368,881	891,014	19,146,837	2,268,540	38,292,725	22,158,197	1,135,027	936,604	101,783,988	16,436,499	46,339,502	38,210,932	75,030,569	100		1,980,352,672
7,433,581	54,603,725	9,675,056	891,283	1,525,229	504,189	18,699,687	31,318,256	1,754,277	7,726,543	1,368,881	891,014	19,038,246	2,268,540	38,292,761	22,159,140	1,135,027	936,604	102,164,050	16,563,776	46,355,012	38,530,510	75,003,664		-	1,981,058,334
7,433,581	54,603,725	9,675,056	891,283	1,525,229	504,189	18,699,687	31,318,256	1,754,277	7,726,543	1,368,881	891,014	13,678,533	2,268,540	38,292,761	23,705,840	1,135,027	936,604	102,533,318	16,749,038	46,361,734	38,501,847	74,161,968	100		1,977,002,203
7,433,674	54,603,725	9,675,056	891,283	1,525,229	504,352	18,699,687	31,318,256	1,754,277	7,726,543	1,368,881	891,014	13,679,223	2,268,540	38,292,761	23,880,645	1,135,027	936,604	103,043,382	37,614,037	46,375,469	38,440,989	74,123,054	1,041,643	-	1,999,714,454
7,433,674	54,603,725	9,675,056	891,283	1,525,229	688,977	18,699,687	31,318,256	1,754,277	7,726,821	1,368,881	885,549	13,666,093	2,268,540	38,294,634	23,932,779	1,135,027	936,604	103,767,348	37,150,968	46,503,530	38,838,135	74,138,044	1,147,202	24,035,092	2,025,106,540
7,433,674	54,603,725	9,675,056	891,283	1,525,229	688,977	18,699,687	31,318,256	1,754,277	7,726,821	1,368,881	885,549	13,666,154	2,268,540	38,298,225	24,346,182	1,135,027	936,604	103,932,645	47,477,938	46,518,155	38,895,131	74,129,085	1,178,405	24,105,409	2,036,145,525
7,433,674	54,603,725	9,675,061	891,283	1,525,229	688,977	18,699,687	31,318,256	1,754,277	7,726,913	1,368,881	885,715	13,667,565	2,268,540	38,296,638	24,172,790	1,135,027	936,604	97,732,465	47,429,985	46,523,137	38,902,489	74,148,090	1,175,789	24,046,115	2,029,772,387
7,433,674	54,603,725	9,675,061	891,283	1,525,229	692,103	18,699,687	31,318,256	1,754,277	7,730,920	1,368,881	885,549	13,665,943	2,268,540	38,297,431	24,172,272	1,135,027	936,604	103,537,260	47,449,703	46,524,021	38,919,384	74,227,319	1,176,299	24,144,397	2,036,446,075
7,527,658	56,343,908		891,283	1,525,229	692,259	18,699,687	31,318,256	1,754,277	7,730,920	1,368,881	885,549	13,677,199	2,268,540	38,297,389	24,225,124	1,135,027	936,604	103,609,772	47,469,872	46,529,451	39,203,925	74,275,520	1,176,589	24,034,922	2,038,666,099
7,527,658	56,182,394	9,675,061	891,283	1,525,229	692,263	18,699,687	31,318,256	1,754,277	7,730,920	1,368,881	885,549	13,675,134	2,268,540	38,297,389	24,198,195	1,135,027	936,604	103,580,275	47,470,959	46,534,756	39,262,322	74,315,148	1,176,573	24,034,964	2,039,096,764
7,527,658	56,430,354	9,675,061	891.283	1,525,229	692.272	18,699,687	31.318.256	1,754,277	7,730,920	1.368.881	885,549	17.039.738	2.268.540	38,297,866	24,416,851	1.135.027	936.604	108.659.987	47,495,352	46.533.012	39.291.847	74,201,465	1,246,287	24.033.255	2.048.762.166
7,455,327	54,999,531	9,675,058	891,283	1,525,229	604,703	18,699,978	31,318,256	1,754,275	7,727,734	1,368,881	888,084	15,840,580	2,268,540	38,295,071	23,498,038	1,135,027	936,604	102,810,902	34,005,663	46,441,708	38,698,910	74,342,994	716,830	12,956,473	2,011,724,750

#### Trans-Allegheny Interstate Line

Link to Link to Appendix A, line 6 line 6

## Attachment 5 - Cost Supp Link to Appendix A, line Link to Appendix A, line Link to Appendix A, line 15 Source p206.75.b company records p207.75.g For 2016 For 2017 Source p204.5.b p205.5.g Calculation of Intangible Plant In Service December For 2016 For 2017 21.416.23 21,131,450 21,273,841 December 18 Intangible Plant In Service 21,273,841 Link to Appendix A, line 18 Calculation of General Plant in Service December December General Plant in Service Source p206.99.b p207.99.g 57,280,481 61,596,454 59,438,468 Link to Appendix A, line 18 Link to Appendix A, line For 2016 For 2017 Source p204.46b company records For 2016 For 2017 2,092,437,058 2,131,490,070 Link to Appendix A, 6 Total Plant In Service Sum of averages above

#### Attachment 5 - Cost Support

tachme	ent A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions																		
				13 Month Balance for	EOY Balance for														
				Reconciliation	Estimate														
								502 Junction -			Meadowbrook		Bedington	Meadowbrook					
	Calculation of Transmission Accumulated Depreciation	Source				Black Oak	Wylie Ridge	Territorial Line	Potter SS	Osage Whiteley	Transformer	North Shenandoah	Transformers	Capacitor	Kammer	Doubs #2 Trans	Doubs #3 Trans	Doubs #4 Trans	Cabot SS
	December	Prior year FERC Form 1 p219.25.b	For 2016	172.111.811		12,167,141	(1,476,334)	124,627,317	139,292	1,998,527	1,409,589	241,568	1,274,093	1,020,238	5,997,604	604.038	485.215	895.794	733.534
	January	company records	For 2017	175,570,667		12,281,784	(1,427,698)	126,339,793	142,157	2,046,025	1,423,745	244,935	1,287,609	1,032,328	6,066,792	611,945	492,073	908,258	745,994
	February	company records	For 2017	178,829,292		12,396,426	(1,379,062)	127,850,077	145,023	2,093,524	1,437,900	248,302	1,301,125	1,044,418	6,135,980	619,853	498,931	920,722	758,454
	March	company records	For 2017	182,245,989		12,511,068	(1,330,426)	129,563,575	147,888	2,141,022	1,452,055	251,669	1,314,641	1,056,508	6,205,167	627,761	505,789	933,186	770,914
	April	company records	For 2017	185,703,788		12,625,711	(1,281,790)	131,273,571	150,753	2,188,541	1,466,211	255,036	1,328,158	1,068,598	6,274,355	635,668	512,647	945,651	783,374
	May	company records	For 2017	189,171,634		12.740.353	(1.233.163)	132.971.010	153.618	2.236.081	1.480.366	258.402	1.341.674	1.080.689	6.343.543	643.576	519.505	958.115	795.834
	June	company records	For 2017	192,732,513		12,854,995	(1,184,545)	134,712,415	156,484	2,283,623	1,494,521	261,769	1,355,190	1,092,779	6,412,729	651,483	526,363	970,579	808,294
	July	company records	For 2017	196,231,680		12,969,637	(1,135,927)	138,356,749	159,349	2,331,176	1,508,680	265,136	1,368,706	1,104,869	6,481,913	659,391	533,221	983,043	820,754
	August	company records	For 2017	200,126,662		13,084,280	(1,087,574)	138,391,271	162,214	2,378,740	1,522,843	268,503	1,382,222	1,116,959	6,551,098	667,298	540,079	995,507	833,214
	September	company records	For 2017	203,664,353		13,198,922	(1,039,485)	140,080,892	165,079	2,426,304	1,537,006	271,870	1,395,739	1,129,049	6,620,284	675,206	546,937	1,007,971	845,674
	October	company records	For 2017	207,295,698		13,313,564	(991,396)	141,868,403	167,945	2,473,869	1,551,169	275,237	1,409,255	1,141,139	6,689,469	683,113	553,795	1,020,436	858,134
	November	company records	For 2017	211.032.344		13,428,207	(943,307)	143,769,934	170,810	2,521,434	1,565,331	278,603	1,422,771	1,153,230	6,758,654	691,021	560,653	1,032,900	870,594
	December	p219.25.b	For 2017	214,622,366	214,622,366	13,543,183	(895,218)	145,511,619	173,675	2,568,999	1,571,867	281,970	1,436,287	1,165,320	6,827,873	698,928	567,511	1,045,364	883,054
23	Transmission Accumulated Depreciation			193,026,061	214,622,366	12,855,021	(1,185,071)	134,870,510	156,484	2,283,682	1,493,945	261,769	1,355,190	1,092,779	6,412,728	651,483	526,363	970,579	808,294
	•			Link to Appendix A, line	Link to Appendix A,														
					line 23														

ı					Details												
				13 Mon	th Balance For Reconci	liation											
	Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	502 Jct Substation	Conemaugh- Seward	Luxor	Grandpoint & Guilford	Handsome Lake - Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
	841,133 868.844	58,227 59,868	48,787 50,243	297,382 306.067	3,227,831 3,334,075	45,051 46,202	502,773 513.112	1,449,574 1,503,122	58,153 60,265	95,166 98,272	734,962 758.009	1,895,402 1,958.854	175,755 181.578	28,637 29,633	2,341,211 2,418,200	258,397 267,046	22,06 22,82
	896,556	61,509	51,699	314,752	3,440,318	47,353		1,558,674	62,377	101,378	781,055	2,022,306	187,401	30,630	2,495,188	275,696	23,59
	924,267	63,150	53,156	323,437	3,546,561	48,504	533,790	1,610,229	64,490	104,484	804,102	2,085,758	193,225	31,626	2,572,176	284,346	24,36
	951,979	64,790	54,612	332,122	3,652,804	49,655		1,663,784	66,602	107,590	827,149	2,149,210	199,048	32,623	2,649,164	292,995	25,13
	979.690	66.431	56.068	340.807	3.759.048	50.807	554.469	1.717.340	68.714	110.695	850.196	2.212.662	204.872	33.619	2.726.152	301.645	25.900
	1,007,402	68,072	57,525	349,492	3,865,291	51,958		1,770,891	70,826	113,801	873,243	2,276,114	210,695	34,616	2,803,140	310,295	26,668
	1,035,113	69,713	58,981	358,177	3,971,534	53,109	575,147	1,824,446	72,938	116,907	896,290	2,339,566	216,519	35,612	2,880,128	318,944	27,438
	1,062,825	71,354	60,437	366,862	4,077,778	54,260	585,505	1,878,002	75,050	120,013	919,338	2,403,018	222,342	36,609	2,957,116	327,594	28,204
	1.090.536	72,995	61.894	375.547	4.184.021	55.411	595.883	1.931.557	77.162	123,119	942.386	2.466.470	228,165	37.605	3.034.105	336.244	28.972
	1,118,248	74.636	63.350	384.232	4.290.264	56,562	606.260	1,985,112	79.274	126.225	965.433	2.529.922	233,989	38.602	3,111,093	344.894	29.740
	1,145,959	76,277	64.807	392,917	4,396,507	57,713	616.638	2.038.667	81,386	129.331	988.481	2.593.374	239.812	39,598	3,188,081	353,543	30,506
	1,173,671	77.918	66.263	401.602	4,502,751	58,865		2.092.223	83,498	132,437	1.011.529	2.656.827	245,636	40,594	3,265,069	362,193	31,27
	1.007.402	68.072	57.525	349.492	3.865.291	51.958	564.845	1.770.894	70.826	113,801	873.244	2.276.114	210.695	34.616	2.803.140	310.295	26.668

																									1
				Shuman					Clavsburg Ring	Johnstown SS											Farmers Valley				i
Moshannon		Four Mile Junction		Hill/Mobley					Ciaysourg King							Yeagertown			Joffre SS						1
	Waldo Run		West Union 55	нііі/мовіеу	Bartonville	Squab Hollow SS		Sningletown	Bus	Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS		Nyswaner	Oak Mound	Jottre 55	Erie South	Substation	Richwood Hill	Damascus SS	Warren Substation	Total
270,995	2,646,910	396,161	39,325	96,947	14,676	634,023	1,187,265	61,282	252,224	41,277	17,768	501,481	67,794	977,577	504,326	27,030	20,618	658,912	24,466	827,639	457,332	187,667			172,111,811
284,004	2,767,211	412,054	40,885	99,631	15,558	674,216	1,264,108	64,969	265,813	43,673	18,710	545,526	71,712	1,044,589	535,178	29,016	22,257	841,109	51,993	941,901	523,910	340,686			175.570.667
297,012	2,887,517	427,947	42,444	102,316	16,441	714,402	1,340,952	68,656	279,405	46,068	19,653	588,939	75,629	1,111,601	586,147	31,003	23,896	1,024,066	79,748	1,056,175	590,701	494,963			178,829,292
310,021	3,007,829	443,840	44,004	105,000	17,323	754,591	1,417,795	72,343	292,997	48,464	20,595	585,902	79,547	1,178,613	597,182	32,989	25,535	1,207,946	107,478	1,170,498	657,850	649,164			182,245,989
323,030	3,128,144	459,733	45,564	107,684	18,205	794,779	1,494,639	76,030	306,589	50,859	21,537	624,840	83,465	1,245,626	629,572	34,975	27,174	1,392,544	135,481	1,285,277	725,552	802,616			185.703.788
336.039	3.248.460	475.625	47.124	110.369	19.088	834.968	1.571.482	79.717	320.181	53.255	22.479	658.450	87.382	1.312.638	663,469	36.962	28.813	1.577.999	189.232	1.399.502	793.473	955.300	911		189.171.634
349,048	3,368,776	491,518	48,683	113,053	20,132	875,157	1,648,326	83,399	333,773	55,650	23,421	692,154	91,300	1,379,652	697,564	38,948	30,453	1,764,491	268,091	1,513,901	861,688	1,107,964	2,827	21,031	192,732,513
362,057	3,489,094	507,411	50,243	115,737	21,338	915,345	1,725,170	87,077	347,366	58,046	24,364	725,968	95,217	1,446,671	732,067	40,934	32,092	1,951,664	359,143	1,628,476	930,292	1,260,638	4,862	63,154	196,231,680
375,066	3,609,414	523,304	51,803	118,422	22,543	955,533	1,802,013	90,754	360,958	60,442	25,306	760,274	99,135	1,513,691	766,779	42,920	33,731	2,130,354	462,985	1,743,075	998,939	1,414,052	6,922	105,286	200.126.662
388.075	3.729.733	539.197	53.363	121,101	23,752	995.722	1.878.857	94.432	374,554	62.837	26.248	795.051	103.053	1.580.711	801.340	44,907	35.370	2.295.572	566,958	1.857.682	1.067.605	1.568.285	8.980	147.454	203.664.353
401.166	3.850.056	555,089	54.922	123,785	24.963	1.035.910	1.955,700	98,109	388.154	65.233	27.190	829.856	106,970	1.647.731	835.946	46.893	37.009	2,455,983	670.965	1,972,296	1,136,534	1.722.620	11.038	189,611	207.295.698
414.339	3.961.211	570.982	56.482	126,469	26,175	1.076.098	2.032.544	101.787	401.753	67.628	28.132	864,690	110.888	1.714.752	870.576	48.879	38.648	2.616.400	774.992	2.086.923	1,205,761	1.877.027	13.097	231,676	211.032.344
427 513	4 084 667	586 875	58.042	129 153	27 386	1 116 287	2 109 387	105.464	415.353	70.024	29.075	902 567	114.806	1.781.773	905 372	50.866	40 287	2 782 201	879.041	2 201 052	1 275 056	2 031 365	15 217	273.742	214 622 366
349.105	3,367,617	491,518	48,683	113,051	20,583	875,156	1,648,326	83,386	333,778	55,650	23,421	698,131	91,300	1,379,663	700,424	38,948	30.453	1,746,095	351,583	1,514,184	863,438	1,108,642	4,912	79,381	193,026,061

#### Trans-Allegheny Interstate Line

			Att	achment 5 - Cost S
Calculation of Distribution Accumulated Depreciation December	Source Prior year FERC Form 1 p219.26.b	For 2016		
January	company records	For 2017		
February	company records	For 2017		
March	company records	For 2017		
April	company records	For 2017		
May	company records	For 2017		
June	company records	For 2017		
July	company records	For 2017		
August	company records	For 2017		
September	company records	For 2017		
October	company records	For 2017		
November	company records	For 2017		
December	p219.26.b	For 2017		
Distribution Accumulated Depreciation	pz 10.20.0	10/2011		
Calculation of Intangible Accumulated Depreciation	Source Prior year FERC Form 1 p200.21.b	For 2016	9.878.555	
December	n200 21h	For 2017	12.460.765	12.460.7
Accumulated Intangible Depreciation	pE00.E10	10.2017	11,169,660	12,460,7
			Link to Appendix A, line	Link to Appendix A,
			25	line 25
Calculation of General Accumulated Depreciation	Source Prior year FERC Form 1 p219.28b	For 2016	8.244.119	
December Accumulated General Depreciation	p219.28.b	For 2017	9.930,498	
Accumulated General Depreciation	p219.28.b	For 2017	9.930.498 9,087,308	9,930,4
	p219.28.b	For 2017	9.930,498	
Accumulated General Depreciation  Calculation of Production Accumulated Depreciation	Source		9,930,498 9,087,308 Link to Appendix A, line	
Accumulated General Depreciation  Calculation of Production Accumulated Depreciation December	Source Prior year FERC Form 1 p219 20.b-24.b	For 2016	9,930,498 9,087,308 Link to Appendix A, line	9,930,4 Link to Appendix A,
Accumulated General Depreciation  Calculation of Production Accumulated Depreciation December January	Source Prior year FERC Form 1 p219.20.b-24.b company records	For 2016 For 2017	9 930 498 9,087,308 Link to Appendix A, line 24	9,930,4 Link to Appendix A,
Accumulated General Depreciation  Calculation of Production Accumulated Decreciation December January February	Source Prior year FERC Form 1 p219.20.b-24.b company records company records	For 2016 For 2017 For 2017	9 930 498 9,087,308 Link to Appendix A, line 24	9,930,4 Link to Appendix A,
Accumulated General Depreciation  Calculation of Production Accumulated Decreciation December January February March	Source Prior year FERC Form 1 p219.20.b-24.b company records company records company records	For 2016 For 2017 For 2017 For 2017	9 930 498 9,087,308 Link to Appendix A, line 24	9,930,4 Link to Appendix A,
Accumulated General Depreciation  Calculation of Production Accumulated Decreciation December  Beach  Peter on  April April	Source Prior year FERC Form 1 p219 20.b-24.b company records company records company records company records	For 2016 For 2017 For 2017 For 2017 For 2017	9 930 498 9,087,308 Link to Appendix A, line 24	9,930,4 Link to Appendix A,
Accumulated General Depreciation Calculation of Production Accumulated Decreciation December January February March March May May	Source Prior year FERC Form 1 p219.20.b-24.b company records company records company records company records company records company records	For 2016 For 2017 For 2017 For 2017 For 2017 For 2017	9 930 498 9,087,308 Link to Appendix A, line 24	9,930,4 Link to Appendix A,
Accumulated General Depreciation  Calculation of Production Accumulated Depreciation December January February March March January Jan	Source Prior year FERC Form 1 p219.20.b-24.b company records	For 2016 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017	9 930 498 9,087,308 Link to Appendix A, line 24	9,930,4 Link to Appendix A,
Accumulated General Depreciation Calculation of Production Accumulated Decreciation Lanuary February March Apol Mary May May May May May May May May May Ma	Source Prior year FERC Form 1 p219.20.b-24.b company records	For 2016 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017	9 930 498 9,087,308 Link to Appendix A, line 24	9,930,4 Link to Appendix A,
Accumulated General Depreciation  Calculation of Production Accumulated Decreciation December January February Agril	Source Price year FERC Form 1 p219.20.b.24.b company records	For 2016 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017	9 930 498 9,087,308 Link to Appendix A, line 24	9,930,4 Link to Appendix A,
Accumulated General Depreciation  Calculation of Production Accumulated Decreciation December January Autory April Autory April January	Source Pits year FERC Form 1 p219:20-24.b Pits year FERC Form 1 p219:20-24.b company records	For 2016 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017	9 930 498 9,087,308 Link to Appendix A, line 24	9,930,4 Link to Appendix A,
Accumulated General Depreciation  Calculation of Production Accumulated Decreciation December January February March Aday Jane Jane Jane Aday Accumulated Decreciation December January Accumulated Decreciation December January Accumulated Decreciation December January Accumulated Decreciation Decreciatio	Source Prior year FERC Form 1 gd 19.20.b-24.b company records	For 2016 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017	9 930 498 9,087,308 Link to Appendix A, line 24	9,930,4 Link to Appendix A,
Accumulated General Depreciation  Calculation of Production Accumulated Decreciation December January Autory April Autory April January	Source Pits year FERC Form 1 p219:20-24.b Pits year FERC Form 1 p219:20-24.b company records	For 2016 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017	9 930 498 9,087,308 Link to Appendix A, line 24	9,930,4 Link to Appendix A,
Accumulated General Depreciation  Calculation of Production Accumulated Decreciation December Joseph March April A	Source Prior year FERC Form 1 gd 19.20.b-24.b company records	For 2016 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017	9 930 498 9,087,308 Link to Appendix A, line 24	9,930,4 Link to Appendix A,
Accumulated General Depreciation  Calculation of Production Accumulated Decreciation December January February April April April April April April April April September September	Source Prior year FERC Form 1 p219:203-24 b company records	For 2016 For 2017 For 2017	9 930 498 9,087,308 Link to Appendix A, line 24	9,930,4 Link to Appendix A,
Accumulated General Depreciation  Calculation of Production Accumulated Decreciation December December Petrany March Apat Apat Apat General December Cockete December December December Production Accumulated Depreciation	Pior year FERC Form 1 pz 19.20.b-24.b more part FERC Form 1 pz 19.20.b-24.b company records company records company records company records company records company records company records company records company records company records	For 2016 For 2017 For 2017	9 930,498 Link to Appendix A, line 24	9.930,4 Link to Appendix A, line 24
Accumulated General Depreciation  Calculation of Production Accumulated Decreciation December January Autory Autor	Source Prior year FERC Form 1 p219:203-24 b company records	For 2016 For 2017 For 2017	9 930 498 9,087,308 Link to Appendix A, line 24	9,930,4 Link to Appendix A,

#### Attachment 5 - Cost Support

		Attachment 5 - Cost Support		
Electric / Non-electric Cost Support				
Link to Appendix A, line #s, Descriptions, Notes, Form	1 Page #s and Instructions	Form 1 Amount Electric Portion	Non-electric Portion	Details
			Average of	
			Beginning and	
Materials and Supplies  40 Transmission Materials & Supplies	p227.8	Beg of year End of Year (for estimate	Ending Balances	
37 Undistributed Stores Expense	p227.16			
Allocated General Expenses 51 Plus Property Under Capital Leases	0 p200.4.c			
That topony oracl outside Econor	o p200.4.0	· ·		
Transmission / Non-transmission Cost Support				
			Average of Beginning and Ending Balances	
Link to Appendix A, line #s, Descriptions, Notes, Form	1 Page #s and Instructions	Beg of year	Ending Balances	Details
34 Transmission Related Land Held for Future Use	Total			Enter Details Here
	Non-transmission Transmission Rela		:	
	THE STREET THE		•	
CWIP & Expensed Lease Worksheet				
			Expensed Lease in	
Link to Appendix A, line #s, Descriptions, Notes, Form Plant Allocation Factors	1 Page #s and Instructions	Beg of year CWIP in Form 1 Amount	Expensed Lease in Form 1 Amount	Details
6 Electric Plant in Service	(Note B) Attachment 5	2,058,179,304 -		
Plant In Service				
15 Transmission Plant In Service Accumulated Depreciation	(Note B) Attachment 5	1,979,482,591	-	
23 Transmission Accumulated Depreciation	(Note B) Attachment 5	172,111,811 -		
Pre-Commercial Costs Capitalized				
			Average of	
			Beginning and Ending Balances	
Link to Appendix A, line #s, Descriptions, Notes, Form	1 Page #e and Instructions	EOY for Estimate and BOY for Amortization Amount Final (Over 4 Years)	Calculated End of Year (for estimate and Balance reconciliation)	
Link to Appendix A, line #3, Descriptions, Notes, Form	Trage #5 and motructions	(0101410015)	Danie Teconomicony	
35 Unamortized Capitalized Pre-Commercial Costs		s - s -	s - s -	
		I		
EPRI Dues Cost Support				
Attachment A Line #s, Descriptions, Notes, Form 1 F Allocated General & Common Expenses	age #s and Instructions	Beg of year EPRI Dues		Details
58 Less EPRI Dues	(Note D) p352 & 353	0 0		Ender Details Here
Regulatory Expense Related to Transmission Cost Support				
John Support				
			Non-transmission	
Link to Appendix A, line #s, Descriptions, Notes, Form	1 Page #s and Instructions	Form 1 Amount Transmission Related	Related	Details
Directly Assigned A&G			Link to Appendix A,	
62 Regulatory Commission Exp Account 928	(Note G) p323.189.b		, line 62	Enter Details Here
Safety Related Advertising Cost Support				
Link to Appendix A, line #s, Descriptions, Notes, Form	1 Page #s and Instructions	Form 1 Amount Safety Related	Non-safety Related	Details
Directly Assigned A&G			Link to Appendix A,	
66 General Advertising Exp Account 930.1	(Note F) p323.191.b		. line 66	Enter Details Here

#### Attachment 5 - Cost Sunnort

MultiState Workpaper	Attachment 3 - Cost Support
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions	State 1 State 2 State 3 State 4 State 5 Details
Income Tax Rates	MD 8295 WV 6.9% PA 9.99% VA 6.0%
110 SIT=State Income Tax Rate or Composite (Note H)	Composite Composite is calculated based on sales, payroll and properly for each jurisdiction 7.5194%
	1 1000
Education and Out Reach Cost Support  Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1 Amoust Education 6 Outmarch Other
Directly Assigned A&G	Form's Amount Education & Ustracrif Utter Details
63 General Advertising Exp Account 930.1 (Note J) p323.191.b	
Excluded Plant Cost Support	
	Excluded Transmission
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Facilities Description of the Facilities
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities	
126 Excluded Transmission Facilities (Note L)	General Description of the Facilities
Step-Up Facilities	·
Instructions:	Enter 5
1 Remove all investment below 69 kV or generator step up transformers included in transmission plant in service that	Entite's
are not a result of the RTEP Process	
2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV,	Or .
the following formula will be used:  Example	Un Enter \$
A Total investment in substation 1,000,000	
B Identifiable investment in Transmission (provide workpapers) 500,000	
C Identifiable investment in Distribution (provide workpapers) 400,000	
D. Amount to be excluded (A x (C / (B + C))) 444,444	Add more lines if necessary
	Application state a impossible F
Prepayments	
	Average of Beginning and Transmission
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Beg of year End of Year Ending Balances Alocation Related Details
36 Prepayments	Enter \$ Amount
Preparyments Prepaid Insurance	142,535 237,647 190,091 100% 190,091
Prepaid Pensions if not included in Prepayments  Total Prepayments	- 0 0 100% 0 142,535 237,647 190,091
Detail of Account 566 Miscellaneous Transmission Expenses	
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Total Details
70 Amortization Expense on Pre-Commercial Cost	S Summary of Pre-Commercial Expenses
71 Pre-Commercial Expense	672.064 Cost Element Name Total
72 Miscellaneous Transmission Expense Total Account 566 Miscellaneous Transmission Expenses p.321.97.b	672_064 Cost Element Name Total \$ 672_064
Total Account 300 Miscellaneous Hansinsson Expenses	Lator & Overhead (1)
	Miccelamous (2)
	Outside Services Legal (3)
	Outside Services Other (4)
	Outside Services Rates (8)
	Admiring (6) Travel, Ludging and Matie (7)
	Total
	<ol> <li>Labor &amp; overhead amount includes costs allocated to preparation of the preliminary survey and investigation.</li> </ol>
	(2) Miscellaneous amount includes rental of volunteer fire department facilities for open houses, Fed EX
	fees for various maillarge from lagel Profuserment, Transmission & Franco, fees for various conference sales and PAR allocations from a
	conversions assist and P-AH application them.  (3) Outside legislaterinise includes the cost for research and preparation of the filing to determine incentive
	cate availability.
	(4) Other services other includes fees for website development, media relations services, campaign.
	management, open houses and research services.
	(5) Outside services rates includes the advice of a rate consultant regarding rate design.
	(6) Anderfining includes newspaper and other media announcements of public acciping meetings related to the proceed princis.
	proposes project.  (i) Taxel, lodging and media are the direct expenses for Allegheny shalf to altend the scoping meetings.
	,
Net Revenue Requirement	
149 Facility Credits under Section 30.9 of the PJM OATT	

#### Attachment 5 - Cost Support

					Net	Accrual											
				Survivor	Salvage	Rate (Annual)											
									502 Junction -	Meadowbrook		Bedington	Meadowbrook	Kammer	Doubs Replacement	Doubs Replacement	Repla
ANSMISSION PLANT		Life		Curve	Percent	Percent	Black Oak	Wylie Ridge	Territorial Line	Transformer	North Shenandoah	Transformer	Capacitor	Transformers	Transformer #2	Transformer #3	Trans
0.2	Land & Land Rights - Easements	70		R4	0	1.43			2,463,14								
2	Structures & Improvements	50	-	R3	(10)	2.20	16,761		1,353,76	3							
	SVC	35	-			2.86											
3	Station Equipment						1,359,281	581,116	793,590	169,905	40,402	162,194	145,082	830,268	94,890	82,296	
	Other	50	-	R2	(5)	2.10											
	SVC	Note 1	-	80 R2 - 35-yr truncation		2.96											
	SCADA	15	-	\$3	0	6.67											
ı	Towers & Fixtures	65	-	R4	(25)	1.92			7,306,83								
5	Poles & Fixtures	55	-	R2.5	(20)	2.18			2,951,858	9							
Б	Overhead Conductors & Devices																
	Other	55	-	R2.5	(40)	2.80			6,289,00								
	Clearing	70	-	R4	0	1.43			18,390	1							
	Underground conduit	55	-	S3	(5)	1.91											
7 B	Underground conductor and devices	45	-	R3	(5) (5)	2.33											
	SVC	35				2.86											
tal Transmission Plant Depreciation							1,376,042	581,116	21,176,597	169,905	40,402	162,194	145,082	830,268	94,890	82,296	
al Transmission Depreciation Expense (must tie to p33																	
ite 1: Depreciation rate is based on an 80 R2 survivor o	curve with a 35-year truncation.						1,376,042	581,116	21,176,597	169,905	40,402	162,194	145,082	830,268	94,890	82,296	

						Annu	al Depreciation Exp	ense						
abot SS	Grandview Capacitor	Potter	Osage Whitely	Armstrong	Farmers Valley	Harvey Run	Doubs SS	Meadowbrook SS	502 Jct Substation	Conemaugh- Seward	Luxor	Grandpoint & Guilford	Handsome Lake- Homer City	Altoona
152	281		14,882	326 2,506	1,255				124,243	2,666	3,450			
149,368	13,533	34,383	110,503	329,706	18,436	17,476	104,220	1,274,919		246,557	21,896	37,270		761
			96,585							8,427			35,708 198,157	
			348,521							385,002			42,703	
149,520	13,814	34,383	570,472	332,538	19,691	17,476	104,220	1,274,919	124,243	642,652	25,345	37,270	276,567	76

Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Claysburg Ring Bus	Johnstown SS Capacitor
						43,514	6,328		2,073		153,906			18,608	
69,881	11,968	923,858	103,796	9,216	156,518	1,296,120	184,385	18,717	30,056	12,710	328,357	922,123	44,183	144,521	28,746
						80,158			78						
						29,998									
69,881	11,958	923,858	103,796	9,216	156,518	1,449,790	190,714	18,717	32,206	12,710	482,263.87	922,123	44,183	163,129	28,746
69,881	11,958	923,858	103,796	9,216	156,518	1,449,790	190,714	18,717	32,206	12,710	482,264	922,123	44,183	163,129	28,746

rover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	Damascas SS	Warren Substation	Total
	111,141													2,577,2
	40,810							44,419	8,580	176,270	230,931		4,726	
11,307	124,716	47,011	804,196	401,047	23,836	19,669	62,514	810,156	1,364,833	641,454	1,612,767	15,217	269.016	18,021,1
														10,021,
														7,422,
	(21,303)						1,137,005							4,370,
	190,457						923,769							391, 7,818,
														18,
11,307	445,819	47,011	804,196	401,047	23,836	19,669	2,123,289	854,575	1,373,413	817,724	1,843,698	15,217	273,742	42,86
11,307	445,819	47,011	804,196	401,047	23,836	19,669	2,123,289	854,575	1,373,413	817,724	1,843,698	15,217	273,742	42.86

#### Attachment 5 - Cost Support

GENERAL PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total			•		
390	Structures & Improvements	50	R1	0	2.00	899.094					
391	Office Furniture & Equipment	20	SQ SQ SQ	0	5.00	96,332					
	Information Systems	10	SQ	0	10.00	314,944					
	Data Handling	10	SQ	0	10.00						
392	Transportation Equipment										
	Other	15	SQ	20	5.33						
	Autos	7	\$3	20	11.43						
	Light Trucks Medium Truck	11.5	L4	20	6.96	1.805					
	Trailers	11.5 18	L4 L1	20 20	6.96 4.44						
	ATV	15	SQ	20	5.33						
393	Stores Equipment	20	SQ	0	5.00						
394	Tools, Shop & Garage Equipment	20	SQ	0	5.00						
396	Power Operated Equipment	18	L1	25	4.17						
397	Communication Equipment	15	SQ	0	6.67	374,206					
398	Miscellaneous Equipment	15	SQ	0	6.67						
Total General Plant					<u></u>	1.686.380	221	3,374			
Total General Plant Depreciation Expense (must tie to p336.10.b & c)	1,686,380										
			Survivor	Net Salvage	Accrual Rate						
INTANGIBLE PLANT		Life	Curve	Percent	(Annual) Percent	Total					
303	Miscellaneous Intangible Plant	5	SQ	0	20.00	2,552,791					
Total Intangible Plant						2,552,791					
Total Intangible Plant Amoritization (must tie to p336.1 d & e)	2,552,791				<u></u>						
These depreciation rates will not change absent the appropriate filing	at FERC.										

# PBOP Expenses

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

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

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

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

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

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

	Column A	Column B Pre-	Column C Commercial C	Column D		Column E CWIP	Column F	Column G
Step 1	For Estimate: Prexy - 502 Junction 138 kV (CWIP) Prexy - 502 Junction 500 kV (CWIP) 502 Junction - Territorial Line (CWIP) Total	Expensed (Estimated)	Deferred -	Amount of Deferred Amortized in Year - - -	Estimate Step 2	Average of 13 Monthly Balances		
Step 3	For Reconciliation: Prexy - 502 Junction 138 kV (CWIP)	Pre Expensed (Actual)	-Commercial	Costs Amount of Deferred Amortized in Year	For Reconciliation Step 2	CWIP	AFUDC In CWIP	AFUDC (If CWIP was not in Rate Base)
	1 2 3 4	:	-	:		- - -	:	
	Total	-	-	-			-	
	Prexy - 502 Junction 500 kV (CWIP)  1 2 3 4 Total	:	:	:		:	: : :	
	502 Junction - Territorial Line (CWIP)  1 2 3 4		- - - - -	:		145,754 - - -	:	136,129,170 - - -
	 Total		-	-		145,754	-	136,129,170
	Total Additions to Plant In Service (sum of the above for ear Total Additions to Plant in Service reported on pages 204-2 Difference (must be zero)		Plar Refer to	Attachment 5 - Cost Sup nt in Service Worksheet Attachment 5 - Cost Sup nt in Service Worksheet				136,129,170

### Notes:

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

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

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

#### Attachment 6 - Estimate and Reconciliation Worksheet

Step Month Action

Year 2

TO populates the formula with Year 1 data

1 April 2 April 3 April 4 May 5 June TO estimates all transmission Cap Adds and CWIP for Year 2 based on each project's cost using the average of 13 monthly balances. Cap Adds are the projects expected to be in service in Year 2. TO adds Cap Adds and CWIP to plant in service in Formula (Appendix A, Lines 16 and 33) Year 2

Year 2

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

Year 2

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

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

Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Step 5 with interest to the result of Step 7 (this difference is also added to Step 7 in the subsequent year) April April Year 3 Year 3

8 April Year 3

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

Rev Reg based on Year 1 data

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

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Richwood Hill (in service)	Erie South (in service)	Joffre Sub (in service)	Oak Mound (in service)	Black Oak (in service)	Damascus Substation (in service)	Conemaugh (in service)	502 Junction - Territorial Line (monthly additions) CWIP
Dec (Prior Year									
CWIP ) p216.b.43	Actual	16,757,542	59,666	15,549,157	600,367			42	526,720
Jan 2017	Actual	1,568,402	(13,355)	413,696	212,461				(35,315)
Feb	Actual	(106,130)	23,963	(153,096)	579,141			3,507	(97,623)
Mar	Actual	(26,906)	15,511	127,277	380,062			328	(4,014)
Apr	Budget	(839,288)	2	144,253	194,678				-
May	Budget			20,438,553	610,238		585,239		1,707,954
Jun	Budget			6,633	344,917				510,000
Jul	Budget			8,806,130					125,000
Aug	Budget		61,488						-
Sep	Budget		13,770			250,000			515,200
Oct	Budget								-
Nov	Budget								-
Dec	Budget								-
Total		17,353,621	161,045	45,332,603	2,921,864	250,000	585,239	3,877	3,247,922

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Meadowbrook SS	Warren Substation	Joffre Substation S1041				Bartonville	Squab Hollow SS
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year									
CWIP ) p216.b.43		(101)	-						8,257
Jan 2017	Actual	256,157						(9)	(8,102)
Feb	Actual		-						-
Mar	Actual						-		1,439
Apr	Budget								-
May	Budget		-						-
Jun	Budget		22,317,409				-		-
Jul	Budget	126,000					-		-
Aug	Budget		-						-
Sep	Budget			140,222			-		-
Oct	Budget						-		-
Nov	Budget								-
Dec	Budget						-		-
Total		382 057	22 317 409	140 222				(9)	1 594

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
			Shingletown	Claysburg Ring Bus			Rider		Monocacy
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year									
CWIP ) p216.b.43			2	2,861			3,050		16,272
Jan 2017	Actual		33	2,951			(1,280,169)		-
Feb	Actual						(876,514)		51
Mar	Actual						(108,591)		36
Apr	Budget								
May	Budget								-
Jun	Budget		-						-
Jul	Budget		-						-
Aug	Budget		-						-
Sep	Budget								-
Oct	Budget		-						-
Nov	Budget		-						-
Dec	Budget								-
Total		*	35	5,813	*		(2,262,224)	*	16,359

				Month End Balance	es			
Other Projects PIS (Monthly additions)	Richwood Hill		Joffre Sub	Oak Mound	Black Oak	Damascus Substation	Conemaugh	502 Junction - Territori Line (monthly additions
(MUILITY AUGISOTIS)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	CWIP
	()	()	()	()	()	()	(	
	16,757,542	59,666	15,549,157	600,367			42	526,72
	18,325,944	46,312	15,962,853	812,828			42	491,40
	18,219,814	70,274	15,809,757	1,391,969			3,549	393,78
	18,192,909	85,785	15,937,034	1,772,031			3,877	389,76
	17,353,621	85,787	16,081,287	1,966,709			3,877	389,76
	17,353,621	85,787	36,519,840	2,576,947		585,239	3,877	2,097,72
	17,353,621	85,787	36,526,473	2,921,864		585,239	3,877	2,607,72
	17,353,621	85,787	45,332,603	2,921,864		585,239	3,877	2,732,72
	17,353,621	147,275	45,332,603	2,921,864		585,239	3,877	2,732,72
	17,353,621	161,045	45,332,603	2,921,864	250,000	585,239	3,877	3,247,92
	17,353,621	161,045	45,332,603	2,921,864	250,000	585,239	3,877	3,247,92
	17,353,621	161,045	45,332,603	2,921,864	250,000	585,239	3,877	3,247,92
	17,353,621	161,045	45,332,603	2,921,864	250,000	585,239	3,877	3,247,92
•	227,678,796	1,396,642	424,382,015	29,573,898	1,000,000	4,681,912	42,407	25,354,02
	17,513,754	107,434	32,644,770	2,274,915	76,923	360,147	3,262	1,950,30
(Appendix A, Line 16)	(Appendix A, Line 16)	(Appendix A, Line 16)	(Appendix A, Line 16)			(Appendix A, Line 33)		

				Month End Balan	ces			
Other Projects PIS (Monthly additions)	Meadowbrook SS	Warren Substation	Joffre Substation S1041	0	0	0	Bartonville	Squab Hollow SS
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
	(101)	-		-				8,25
	256,057						(9)	15
	256,057						(9)	15
	256,057						(9)	1,59
	256,057						(9)	1,59
	256,057						(9)	1,59
	256,057	22,317,409					(9)	1,59
	382,057	22,317,409					(9)	1,59
	382,057	22,317,409					(9)	1,59
	382,057	22,317,409	140,222				(9)	1,59
	382,057	22,317,409	140,222				(9)	1,59
	382,057	22,317,409	140,222				(9)	1,59
	382,057	22,317,409	140,222				(9)	1,59
	3,828,578	156,221,863	560,888				(111)	24,51

				Month End Balan	ces			
Other Projects PIS (Monthly additions)	0	Shingletown	Claysburg Ring Bus	0	0	Rider	0	Monocacy
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
		2	2,861			3,050		16,2
	-	35	5,813			(1,277,119)		16,2
		35	5,813			(2,153,633)		16,3
		35	5,813			(2,262,224)		16,
		35	5,813			(2,262,224)		16.
		35	5,813			(2,262,224)		16,
		35	5,813			(2,262,224)		16.
		35	5,813			(2,262,224)		16.
		35	5,813			(2,262,224)		16.
		35	5,813			(2,262,224)		16.
		35	5,813			(2,262,224)		16.
		35	5,813			(2,262,224)		16.
		35	5,813			(2,262,224)		16.
		422	72.613		-	(26.049.943)		212.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
		Mainsburg			Farmers Valley Substation				
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWIP ) p216.b.43	Actual	7,988			83,713				-
Jan 2017	Actual	60,185			156,412				-
Feb	Actual	74,864			88,568				-
Mar	Actual	942			319,578				-
Apr	Budget	1,432,329							-
May	Budget	99,495							-
Jun	Budget								-
Jul	Budget								-
Aug	Budget								-
Sep	Budget								-
Oct	Budget								
Nov	Budget								
Dec	Budget								
Total		1,675,804			648,271				-

				Month End Balance	s	EX	EXHIBIT NO. TRC-203		
Other Projects PIS (Monthly additions)	Mainsburg	0	0	Farmers Valley Substation	0	<sub>0</sub> A	TTACHMENT H-18A	0	
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	<del>∏age30 of 49</del>	(in service)	
	7,988	-		83,713					
	68,173			240,126			-		
	143,037			328,694			-		
	143,980	-		648,271			-		
	1,576,309			648,271					
	1,675,804			648,271					
	1,675,804			648,271					
	1,675,804			648,271					
	1,675,804	-		648,271					
	1,675,804			648,271					
	1,675,804	-		648,271					
	1,675,804			648,271					
	1,675,804			648,271					
	15,345,916			7,135,244			-		

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

	Post results of Step 3 on P.	JM web site																
Wylie Ridge (Monthly additio	Black Oak (Monthly additions)	North Shenandoah (Monthly additions)	Meadowbrook Transformer (Monthly additions)	Bedington Transformer (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Kammer Transformers (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #4 (Monthly additions)	Cabot SS (Monthly Additions)	Hunterstown	Farmers Valley	Harvey Run	Doubs SS	Potter SS (Monthly Additions)	Osage Whiteley (Monthly Additions)	Meadowbrook SS	502 Junction - Territorial Line (Monthly additions)
\$ 2,970,84	0 5,938,701.18	232,346.28	1,004,457.12	954,096.80	817,459.18	4,949,027	652,982	597,966	739,498	933,649	6,037,934	233,655	113,669	680,851	265,630	3,337,025	8,375,477	146,581,162
502 Junction Substation	Waldo Run	Conemaugh	Blairsville	Four Mile Junction	Johnstown	Yeagertown	Grandview Capacitor	Altoona SVC	Luxor	Grandpoint & Guilford	Moshannon	Carbon Center	Shawville	Oak Mound	Shuman Hill	Buffalo Road	Conemaugh Capacitor	Grover SS Capacitor
\$ 1,306,273.6	9 7,814,900.82	3,830,202.82	456,892.81	1,330,033.24	678,962.06	159,883	88,976	4,980,673	165,480	244,612	1,019,486	78,357	317,817	13,257,802	207,523	62,901		118,529
			•														•	
	Handsome Lake - Homer							Johnstown Sub										
Richwood Hill	City	West Union	Rider Sub (West Milford)	Erie South	Monocacy SS	Bartonville SS Capacitor	Mainsburg SS	Capacitor	Claysburg Ring Bus	Joffre Sub	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Armstrong	Farmers Valley Substation	Damascus Substation	Warren Substation
\$ 11,348,238.7	0 1,769,154.96	123,325.52	2,773,257.85	6,427,754.65	5,379,789.37	70,713	3,200,314	191,735	1,078,590	6,015,964	2,571,165	4,619,959	252,145	120,665	2,147,763	5,179,590	44,221	1,475,529

Total Revenue Requirement \$ 276,330,902.71

5 June Year 2 Results of Step 3 go into effect

6 April Year 3 TO estimates all transmission Cap Adds and CWIP during Year 3 based each proje

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
							502 Junction - Territorial Line (monthly additions)		
		(in service)	CWIP						
ec (Prior Year I/P) p216.b.43 n 2017 b r r r y y									
:									

				Month End Balance	IS .			
						02 Junction - Territorial Line		
					3	(monthly additions)		
_				(in service)	(in service)	CWIP	CWIP	CWIP
	•			-	:	:	:	-
				-				
		-		-				-
		:		-	:			
	:				:			
				-				
		-	-	-			-	-
	-			-			-	-
	:				:	:	:	
		<del></del>				<del></del>		

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

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
							502 Junction - Territorial Line (monthly additions)		
							CWIP		
Dec (Prior Year CWIP ) p216.b.43	Actual				_		138,957		
Jan 2017	Actual		-		-		(280)		
Feb	Actual						18,267		
Mar	Actual						(2,788)		
Apr	Actual						(2,779)		
May	Actual						3,652		
Jun	Actual						23,429		
Jul	Actual		-				(17,612)		
Aug	Actual		-				(12,421)		
Sep	Actual		-				605		
Oct	Actual			-			(5,038)		
Nov	Actual				-		81,576		
Dec	Actual						(79,813)		
Total	•			-			145 754		

			N.	Nonth End Balances		
Other Projects PIS (Monthly additions)					Junction - Territorial Line (monthly additions)	
					CWIP	
İ						
	-	-			138,957	-
					138,677	-
					156,944	-
					154,156	-
					151,378	-
					155,029	-
					178,458	-
					160,846	-
					148,425	-
					149,030	-
					143,992	-
					225,567	-
					145,754	-
			-		2,047,214	-
					157,478	

Farmers Valley Substation

5.363.391

Richwood Hill

10,642,294

Result of Formula for Recognilists

2.265.079

Monocacy SS

5.239.324

		recount or i orinida for rec																
																	Page 32 of	49
			Doubs Transformer #4	Doubs Transformer #3	Doubs Transformer #2	Kammer Transformers	Meadow Brook SS Capacitor (Monthly	Bedington Transformer	Meadowbrook Transformer (Monthly	North Shenandoah	Black Oak (Monthly	Wylie Ridge (Monthly	502 Junction - Territorial Line (Monthly					
Total Revenue Requirement	Potter SS	Cabot SS Transformer	(Monthly additions)	(Monthly additions)	(Monthly additions)	(Monthly additions)	additions)	(Monthly additions)	additions)	(Monthly additions)	additions)	additions)	additions)	Osage Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$ 269,505,465.60	258,578.68	907,787.86	717,813.86	582,053.33	635,268.21	4,810,031	794,270	927,307	976,398	240,096	5,742,055	2,867,214	142,224,811	3,245,456	2,088,569	236,955	110,548	662,178
	Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Altoona	Blairsville	Conemaugh Transformer	502 Junction Substation	Cabron Center	Hunterstown	Johnstown	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor
	8,142,575	58,735	1,717,172	86,528	160,941	237,618	4,844,151	444,364	3,723,230	1,284,076	76,209	5,872,558	660,346	1,010,281	7,653,004	1,294,052	119,949	82,888
<del>-</del>																		

Squab Hollow SS

Squab Hollow SVC

2,623,792 4,486,757

Shingletown Capacitor

244,928

128.537

Oak Mound

14.265.519

308.592

Joffre SS

4.897.877

Erie South

6,771,141

Damascus SS Warren Substation 100,749 1,820,835

155.522

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

Shuman Hill Sub

201,870

Mainsburg SS

3.140.021

The Reconcilation in Step 8

269.505,466

276.303,903

276.303,903

276.305,903

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Johnstwon Sub Capcitor

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Grover SS

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Claysburg Ring Bus

1.051.461

				mo	onths the rate was in erre	CI.
	unt of Refunds or Surcharges					
	or March Current Yr	0.3500%				
Month	Yr	1/12 of Step 9	Interest 35.19a for		Interest	Surcharge (Refund) Owed
			March Current Yr	Months		
Jun	Year 1	(568,786)	0.3500%	11.5	(22,894)	(591,680)
Jul	Year 1	(568,786)	0.3500%	10.5	(20,903)	(589,689)
Aug	Year 1	(568,786)	0.3500%	9.5	(18,912)	(587,699)
Sep	Year 1	(568,786)	0.3500%	8.5	(16,921)	(585,708)
Oct	Year 1	(568,786)	0.3500%	7.5	(14,931)	(583,717)
Nov	Year 1	(568,786)	0.3500%	6.5	(12,940)	(581,726)
Dec	Year 1	(568,786)	0.3500%	5.5	(10,949)	(579,736)
Jan	Year 2	(568,786)	0.3500%	4.5	(8,958)	(577,745)
Feb	Year 2	(568,786)	0.3500%	3.5	(6,968)	(575,754)
Mar	Year 2	(568,786)	0.3500%	2.5	(4,977)	(573,763)
Apr	Year 2	(568,786)	0.3500%	1.5	(2,986)	(571,773)
May	Year 2	(568,786)	0.3500%	0.5	(995)	(569,782)
Total		(6,825,437)				(6,968,771)
		Balance	Interest	Amort	Balance	
Jun	Year 2	(6,968,771)	0.3500%	(594,027)	(6,399,135)	
Jul	Year 2	(6,399,135)	0.3500%	(594,027)	(5,827,505)	
Aug	Year 2	(5,827,505)	0.3500%	(594,027)	(5,253,874)	
Sep	Year 2	(5,253,874)	0.3500%	(594,027)	(4,678,235)	
Oct	Year 2	(4,678,235)	0.3500%	(594,027)	(4,100,582)	
Nov	Year 2	(4,100,582)	0.3500%	(594,027)	(3,520,906)	
Dec	Year 2	(3,520,906)	0.3500%	(594,027)	(2,939,202)	
Jan	Year 3	(2,939,202)	0.3500%	(594,027)	(2,355,462)	
Feb	Year 3	(2,355,462)	0.3500%	(594,027)	(1,769,679)	
Mar	Year 3	(1,769,679)	0.3500%	(594,027)	(1,181,846)	
Apr	Year 3	(1,181,846)	0.3500%	(594,027)	(591,955)	
May	Year 3	(591,955)	0.3500%	(594,027)	(0)	
Total with interest	t .			(7 128 326)		

The difference between the Reconciliation in Step 8 and the forecast in Prior Year with interest Rev Red based on Year 2 data with estimated Cap Adds for Year 3 (Step 8) Revenue Requirement for Year 3 (7,128,326) Input to Appendix A, Line 143

(7,128,326)

								Recor	nciliation Amount by	Project								
Total Revenue Requirement	Potter SS	Cabot SS Transformer	Doubs Transformer #4 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Kammer Transformers (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Bedington Transformer (Monthly additions)	Meadowbrook Transformer (Monthly additions)	North Shenandoah (Monthly additions)	Black Oak (Monthly additions)	Wylie Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)	Osage Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$ (7,128,326)	(7,364)	(27,009)	(22,646)	(16,619)	(18,500)	(145,165)	(24,218)	(27,979)	(29,305)	8,093	(205,373)	(108,225)	(4,549,671)	(95,632)	(61,821)	3,446	(3,259)	(19,502)

Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Altoona	Blairsville	Conemaugh Transformer	502 Junction Substation	Cabron Center	Hunterstown	Johnstown	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor
(243,238)	(4,351)	(54,290)	(2,556)	(4,741)	(7,304)	(142,580)	(13,085)	(111,720)	(23,182)	(2,243)	(172,714)	(19,443)	(9,614)	(169,082)	(37,578)	(3,526)	12,716

	Yeagertown	Rider	Monocacy SS	Shuman Hill Sub	Mainsburg SS	Johnstown Sub Capcitor	Grover SS	Claysburg Ring Bus	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Shawville	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill
F	(4,555)	(530,730)	(146,698)	(5,904)	(62,970)	(5,444)	(3,488)	(28,333)	54,962	(139,113)	(7,537)	8,221	(9,635)	1,052,436	(1,167,704)	358,625	191,958	(737,272)
																	,	
F	Damascus SS	Warren Substation	Joffre SS															
F	59,037	360,629	(5,533)															

9 May Year 3 Post results of Step 8 on PJM web site \$ (7,128,326)

une Year 3 Results of Step 8 go into effect \$ (7,128,325)

#### Attachment 7 - Transmission Enhancement Charge Worksheet

#### Revenue Requirement By Project

A	Formula Line	FCR without Depreciation and Pre-Commercial Costs FCR with Incentive ROE without Depreciation and Pre-Commercial Line B less Line A	12.0143%
B	137		12.8455%
C	145		0.8312%
D D	138	FCR without Decreciation. Return. nor Income Taxes	0.9652%

The FCR resulting from Formula in a given year is used for that year only.

Therefore actual revenues collected in a year do not change based on cost data for subsequent years

•																
				PJM Upgrade ID: b0328.1 b0328.2; b0347.1; b0347.2; b0347.3; b0347.4					PJM Upgrade ID: b0218				PJM Upgrade ID: b0216			
10		Details		502 Junction - Territorial Line (CWIP + Plant In Service)				Wylie Ridge Transformer (Plant In Service)			Black Oak (SVC) Dynamic Reactive Device (Plant In Service)					
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Schedule 12	(Yes or No)	Yes					Yes				Yes			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	CIAC	(Yes or No)	No					No				No			
13	Input the allowed ROE	Allowed ROE	(165 01 140)	12.70%					11.70%				12 70%			
14	From line 3 above if "No" on line 12 and From line 7	Allowed NOL		12.70%					11.70%				12.7070			
	above if "Yes" on line 12	FCR without Incentive ROE		12.0143%					12.0143%				12.0143%			
15	If line 13 equals 12.7%, then line 4, if line 13 equals															
16	11.7% then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year	FCR for This Project		12.8455%					12.0143%				12.8455%			
	forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant															
	balances plus prior year 13-mo CWIP balances.	Investment		942.338.390					19.028.140				33.988.620			
17	Annual Depreciation Exp from Attachment 5	involuncing.		21.176.597					581.116				1,376,042			
	Annual Depreciation Exp from Attachment 5	1 Exp from Attachment 5							581,116				1,376,042			
						Pre-Commercial	Reconciliation	_			Reconciliation	_			Reconciliation	_
18			Invest Yr	Return	Depreciation	Exp.	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue
19 20		Wo Incentive ROE W Incentive ROE	2011 2011	113,215,372.83 121.048.214.09	21,176,597.13 21,176,597.13	0.00	0.00	134,391,969.96 142,224.811.22	2,286,098.02 2,286,098.02	581,115.99 581,115.99	0.00	2,867,214.01 2,867,214.01	4,083,495.20 4,366.013.10	1,376,041.82 1,376,041.82	0.00	5,459,537.02 5,742,054.92
20	See Calculations for each item below	W Incentive ROE	2011	121,040,214.09	21,170,097.13	0.00	0.00	192,224,011.22	2,200,090.02	361,113.99	0.00	2,007,214.01	4,300,013.10	1,370,041.02	0.00	5,742,054.92

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

For Plant in Service

\*Pre-Commercial Exp' is equal to the amount of pre-commercial expense on Attachment 5a for each project expensed in year and amortized in year.

Revenue is equal to the "Return" ("investment" times FCR) plus "Depreciation" plus "Pre-Commercial Exp' plus prior year "Reconciliation amount"

\*Reconciliation Amount" is created in the reconciliation in Attachment 6 and included in the forecasted revenue recuirement.

10		
		_
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	
13	Input the allowed ROE	
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12	
15	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7	
16	Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant	
	balances plus prior year 13-mo CWIP balances.	
17	Annual Depreciation Exp from Attachment 5	
		Г

		PJM Upgrad	le ID: b0323			PJM Upgra	de ID: b0230			PJM Upgra	ie ID: b0229			PJM Upgrad	ie ID: b0559	
	Nor	th Shenandoah Tran	sformer (Plant In Service	)		Meadowbrook Transf	ormer (Plant In Service)			Bedington Transfor	mer (Plant In Service)			Meadowbrook Capa	citor (Plant In Service)	
	Yes				Yes				Yes				Yes			
lo"	No				No				No				No			
	11.70%				11.70%				11.70%				11.70%			
	12.0143%				12.0143%				12.0143%				12.0143%			
r																
int	1,662,132				6,712,773				6,368,348				5,403,460			
Ļ	40,402				169,905				162,194				145,082			
	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
	199,693.60 199,693.60	40,401.96 40,401.96	0.00 0.00	240,095.56 240,095.56	806,492.78 806,492.78	169,904.81 169,904.81	0.00 0.00	976,397.59 976,397.59	765,112.47 765,112.47	162,194.28 162,194.28	0.00 0.00	927,306.75 927,306.75	649,188.00 649,188.00	145,082.04 145,082.04	0.00 0.00	794,270.04 794,270.04

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

10	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"
13	Input the allowed ROE
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12
15	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7
16	Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds.
	reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.
17	Annual Depreciation Exp from Attachment 5

		PJM Upgrade II	D: b0495			PJM Upgrad	le ID: b0343			PJM Upgrad	e ID: b0344			PJM Upgrac	le ID: b0345	
		Kammer Transformers (	Plant In Service)			Doubs Replace	Transformer #2			Doubs Replace	Transformer #3			Doubs Replace	Transformer #4	
	Yes				Yes				Yes				Yes			
in "No"	No				No				No				No			
	11.70%				11.70%				11.70%				11.70%			
	12.0143%				12.0143%				12.0143%				12.0143%			
	12.0143%				12.0143%				12.0143%				12.0143%			
ear																
lant	33,125,211				4,497,787				4,159,690				4,729,728			
	830,268				94,890				82,296				149,570			
ı		Re	econciliation				Reconciliation				Reconciliation				Reconciliation	
	Return 3,979,762.68 3,979,762.68	Depreciation 830,268.12 830,268.12	Amount 0.00 0.00	Revenue 4,810,030.80 4,810,030.80	Return 540,377.73 540,377.73	Depreciation 94,890.48 94,890.48	Amount 0.00 0.00	Revenue 635,268.21 635,268.21	Return 499,757.69 499,757.69	Depreciation 82,295.64 82,295.64	Amount 0.00 0.00	Revenue 582,053.33 582,053.33	Return 568,243.82 568,243.82	Depreciation 149,570.04 149,570.04	Amount 0.00 0.00	Revenue 717,813.86 717,813.86

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

			PJM Upgra	de ID: b0704			PJM Upgrade II
10			Cabot SS - Instal	II Autotransformer			Armstron
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes				Yes	
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No				No	
13 14	Input the allowed ROE From line 3 shows if "No" on line 12 and From line 7	11.70%				11.70%	
	above if "Yes" on line 12	12.0143%				12.0143%	
15 16	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds.	12.0143%				12.0143%	
17	reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	6,311,377				14,616,172	
17	Annual Depreciation Exp from Attachment 5	149,520				332,538	
18		Return	Depreciation	Reconciliation Amount	Revenue	Return	Re Depreciation
19 20	See Calculations for each item below See Calculations for each item below	758,267.86 758,267.86	149,520.00 149,520.00	0.00	907,787.86 907,787.86	1,756,030.91 1,756,030.91	332,538.12 332,538.12

I		PJM Upgrad	de ID: b0704			PJM Upgrae	de ID: b1941			PJM Upgrad	le ID: b0563			PJM Upgrad	de ID: b0564	
l		Cabot SS - Install	I Autotransformer			Arm	strong			Farmers Vall	ey Capacitor			Harvey Ru	n Capacitor	
	Yes				Yes				Yes				Yes			
	No 11.70%				No 11.70%				No 11.70%				No 11.70%			
	12.0143%				12.0143%				12.0143%				12.0143%			
	12.0143%				12.0143%				12.0143%				12.0143%			
	6,311,377 149,520				14,616,172 332,538				1,808,380 19,691				774,677 17,476			
	Return 758,267.86 758,267.86	Depreciation 149,520.00 149,520.00	Reconciliation Amount 0.00 0.00	Revenue 907,787.86 907,787.86	Return 1,756,030.91 1,756,030.91	Depreciation 332,538.12 332,538.12	Reconciliation Amount 0.00 0.00	Revenue 2,088,569.03 2,088,569.03	Return 217,264.26 217,264.26	Depreciation 19,690.68 19,690.68	Reconciliation Amount 0.00 0.00	Revenue 236,954.94 236,954.94	Return 93,072.00 93,072.00	Depreciation 17,476.20 17,476.20	Reconciliation Amount 0.00 0.00	Revenue 110,548.20 110,548.20

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

10	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"
13	Input the allowed ROE
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12
15	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7
16	Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds.
	reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.
17	Annual Depreciation Exp from Attachment 5

		PJM Upgrad	le ID: b1803				PJM Upgrade ID: b1	1243				PJM Upg	grade ID: b0674, b102	23, b1023.3			PJM Upgra	de ID: b1804	
L		Doub	os SS				Potter SS						Osage Whiteley				Meadow	brook SS	
	Yes				Yes						Yes					Yes			
0*	No 11.70%				No 11.70%						No 11.70%					No 11.70%			
	12.0143%				12.0143%						12.0143%					12.0143%			
.	12.0143%				12.0143%						12.0143%					12.0143%			
nt	4,644,112 104,220				1,866,070 34,383						22,264,998 570,472					57,162,343 1,274,919			
	Return 557,957.59 557,957.59	Depreciation 104,220.36 104,220.36	Reconciliation Amount 0.00 0.00	Revenue 662,177.95 662,177.95	Return 224,195 224,195	Depreciation 34,383 34,383	Pre-Commercial Exp.	Reconciliation Amount	0	Revenue 258,578.68 258,578.68	Return 2,674,984 2,674,984	Depreciation 570,472 570,472	Pre-Commercial Exp.	Reconciliation amount	Revenue 3,245,456.05 3,245,456.05	Return 6,867,656.08 6,867,656.08	Depreciation 1,274,919.24 1,274,919.24	Reconciliation Amount 0.00 0.00	Revenue 8,142,575.32 8,142,575.32

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

10	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"
13	Input the allowed ROE
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12
15	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7
16	Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant
	balances plus prior year 13-mo CWIP balances.
17	Annual Depreciation Exp from Attachment 5

		PJM Upgrad	de ID: b1990		Р	JM Upgrade ID:	b0674 & b1023.1			PJM Upgrad	e ID: b1153			PJM Upgrade	D: b1965	
		Grandviev	v Capacitor			502 Jct Su	bstation			Conemaug	h-Seward			Lux	or	
	Yes				Yes				Yes				Yes			
n No*	No 11.70%				No 11.70%				No 11.70%				No 11.70%			
	12.0143%				12.0143%				12.0143%				12.0143%			
ar	12.0143%				12.0143%				12.0143%				12.0143%			
ant	605,233 13,814				9,653,774 124,243				25,640,924 642,652				1,128,620 25,345			
	Return 72,714.50 72,714.50	Depreciation 13,813.68 13,813.68	Reconciliation Amount 0.00 0.00	Revenue 86,528.18 86,528.18	Return 1,159,833.54 1,159,833.54	Depreciation 124,242.73 124,242.73	Reconciliation Amount 0.00 0.00	Revenue 1,284,076.27 1,284,076.27	Return 3,080,577.89 3,080,577.89	Depreciation 642,652.37 642,652.37	Reconciliation Amount 0.00 0.00	Revenue 3,723,230,26 3,723,230,26	Return 135,595.83 135,595.83	Depreciation 25,345.20 25,345.20	Reconciliation Amount 0.00 0.00	Revenue 160,941.03 160,941.03

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

10

"Yes" if a project under PJM OATT Schedule 12, otherwise "No"

12

"Yes" if the customer has paid a lump sum payment in the amount of the investment on ine 23, Otherwise No"

13
Input the allowed ROE

14 From line 3 above if "No" on line 12 and From line 7 above if "res" on line 10 and From line 7 above if "res" on line 10 and From line 7 above if "res" on line 10 and fine 12 is "Yes" there line 7.

If line 13 acquisit 2.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" there line 7 for line 10 and line 12 is "Yes" there line 7 for line 10 and line 12 is "Yes" there line 7 for line 10 and line 12 is "Yes" there line 7 for line 10 and line 12 is "Yes" there line 7 for line 10 and line 1

L		PJM Upgrad	e ID: b1839			PJM Upgrade	ID: b1941			PJM Upgrade	ID: b1801			PJM Upgrad	e ID: b1967	
		Grandpoint	& Guilford			Handsome Lake	e-Homer City			Altoo	ona			Blairs	sville	
	Yes				Yes				Yes				Yes			
0*	No 11.70%				No 11.70%				No 11.70%				No 11.70%			
	12.0143%				12.0143%				12.0143%				12.0143%			
	12.0143%				12.0143%				12.0143%				12.0143%			
nt	1,667,578 37,270				11,990,750 276,567				33,982,221 761,425				3,116,977 69,881			
	Return 200,347.89 200,347.89	Depreciation 37,270.44 37,270.44	Reconciliation Amount 0.00 0.00	Revenue 237,618.33 237,618.33	Return 1,440,604.80 1,440,604.80	Depreciation 276,567.28 276,567.28	Reconciliation Amount 0.00 0.00	Revenue 1,717,172.08 1,717,172.08	Return 4,082,726.39 4,082,726.39	Depreciation 761,424.96 761,424.96	Reconciliation Amount 0.00 0.00	Revenue 4,844,151.35 4,844,151.35	Return 374,482.95 374,482.95	Depreciation 69,881.04 69,881.04	Reconciliation Amount 0.00 0.00	Revenue 444,363.99 444,363.99

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

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

10	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "N
13	Input the allowed ROE
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12
15	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7
16	Forecast – End of prior year net plant plus current yea forecast of CWIP or Cap Adds.
	reconciliation – Average of 13 month prior year net pla balances plus prior year 13-mo CWIP balances.
17	Annual Depreciation Exp from Attachment 5

	PJM Upgrade ID: b1672	PJM Upgrade ID: b1800	PJM Upgrade ID: b1945	PJM Upgrade ID: b1770	PJM Upgrade ID: b1964
	Carbon Center	Hunterstown	Johnstown	Buffalo Road	Moshannon
Yes		Yes	Yes	Yes	Yes
No		No	No 11.70%	No 11.70%	No 11.70%
11.70%		11.70%	12.0143%	12.0143%	12.0143%
12.0143%		12.0143%	12.0143%	12.0143%	12.0143%
534,793 11,958		41,190,082 923,858	4,632,390 103,796	412,169 9,216	7,106,222 156,518
Return 64,251.61 64,251.61	Reconciliation   Amount   Revenue   11,957.52   0.00   76,209.13   11,957.52   0.00   76,209.13	Return         Depreciation         Amount         Revenue           4,948,700.47         923,857.58         0.00         5,872.558.1           4,948,700.47         923,857.68         0.00         5,872.558.1	Return         Depreciation         Amount         Revenue           555,549,24         103,796.33         0.00         660,345.62           595,549,24         103,796.33         0.00         660,345.62	Reconciliation   Return   Depreciation   Amount   Revenue   49.519.18   9.215.64   0.00   58.734.82   49.519.18   9.215.64   0.00   58.734.82	Return   Depreciation   Amount   Revenue   833,762.90   155,517.62   0.00   1,010,280.52   833,762.90   155,517.62   0.00   0.00   1,010,280.52

For Plant in Service
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Revenue is equal to the "Return" ("Investment" times FCR!
"Reconciliation Amount" is created in the reconciliation in A

10	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"
13	Input the allowed ROE
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12
15	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7
16	Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds.
	reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.
17	Annual Depreciation Exp from Attachment 5

I	PJM Upgrade ID: b2433.1, b2433.2, b2433.3	PJM Upgrade ID: b1609, b1769	PJM Upgrade ID: b2343	PJM Upgrade ID: b2342	PJM Upgrade ID: b1610	PJM Upgrade ID: b1840
	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Yeagertown	Rider Sub
Ī	Yes	Yes	Yes	Yes	Yes	Yes
٥"	No	No	No	No	No	No
	11.70%	11.70%	11.70%	11.70%	11.70%	11.70%
	12.0143%	12.0143%	12.0143%	12.0143%	12.0143%	12.0143%
	12.0143%	12.0143%	12.0143%	12.0143%	12.0143%	12.0143%
ıt						
	51,631,914 1,449,790	9,183,540 190,714	842,600 18.717	1,412,178 32,206	1,096,079 23,836	15,142,449 445,819
L	1,445,790	190,714	10,717	32,206	23,030	443,019
	Reconciliation Return Depreciation Amount Revenue	Reconciliation Return Depreciation Amount Revenue	Reconciliation Return Depreciation Amount Revenue	Reconciliation Return Depreciation Amount Revenue	Reconciliation Return Depreciation Amount Revenue	Reconciliation Return Depreciation Amount Revenue
	6.203.213.68 1,449,789.92 0.00 7,653,003.60 6,203,213.68 1,449,789.92 0.00 7,653,003.60	1,103,338.11 190,713.53 0.00 1,294,051.64	101,232.44 18,716.88 0.00 119,949.32	169,663.27 32,206.34 0.00 201,869.61 169,663.27 32,206.34 0.00 201,869.61	131,686.24 23,835.60 0.00 155,521.84	1,819,259.45 445,819.24 0.00 2,265,078.69

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

-																									
			PJM Upgrade	ID: b2235			PJM Upgrade	ID: b2260			PJM Upgrad	e ID: b1802			PJM Upgrad	le ID: b0555			PJM Upgrad	le ID: b0556			PJM Upgrade	D: b1943	
10		1	Monocac	icy SS			Bartonville SS	S Capacitor			Mainsb	urg SS			Johnstown S	Sub Capacitor			Grove	er SS			Claysburg F	ing Bus	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes				Yes				Yes				Yes				Yes				Yes			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No				No				No				No				No				No			
13		11.70%				11.70%				11.70%				11.70%				11.70%			Ī	11.70%			
	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12	12.0143%				12.0143%				12.0143%				12.0143%				12.0143%				12.0143%			
	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year	12.0143%				12.0143%				12.0143%				12.0143%				12.0143%				12.0143%			
10	forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant	Ì																							
	balances plus prior year 13-mo CWIP balances.	36,915,408				584,120				22,797,614				1,313,231				864,662				7,393,955			
17	Annual Depreciation Exp from Attachment 5	804,196				12,710				401,047				28,746				11,307				163,129			
18		Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
19	See Calculations for each item below	4,435,128.32	804,196.06	0.00	5,239,324.38	70,177.89	12,710.05	0.00	82,887.94	2,738,973.99	401,046.51	0.00	3,140,020.50	157,775.50	28,746.48	0.00	186,521.98	103,883.15	11,306.52	0.00	115,189.67	888,332.05	163,129.09	0.00	1,051,461.14
	See Calculations for each item below	4 435 128 32	804 196 06	0.00	5 239 324 38	70 177 89	12 710 05	0.00		2 738 973 99	401 046 51	0.00	3 140 020 50		28 746 48	0.00	186 521 98		11 306 52	0.00	115 189 67	888 332 05	163 129 09	0.00	1 051 461 14

For Plant In Service
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Revenue is equal to the "Return" ("Investment" times FCR;
"Reconciliation Amount" is created in the reconciliation in A

"Yes" if a project under PJM OATT Schedule 12, otherwise "No"
"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"
Input the allowed ROE
From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12
If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7
Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds.
reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.
Annual Depreciation Exp from Attachment 5

		b2364 & b2364.1			PJM Upgrade	ID: b2362			PJM Upgrad	e ID: b2156			PJM Upgrad	le ID: b2546			PJM Upgrad	e ID: b1998	
	Squab Ho	ollow SS			Squab Holl	low SVC			Shingletow	n Capacitor			Nysw	vaner			Shaw	ville	
Yes				Yes				Yes				Yes				Yes			
No				No				No				No				No			
11.70%				11.70%				11.70%				11.70%				11.70%			
12.0143%				12.0143%				12.0143%				12.0143%				12.0143%			
12.0143%				12.0143%				12.0143%				12.0143%				12.0143%			
17,824,822				29,669,930				1,670,889				906,152				2,177,240			
482,264				922,123				44,183				19,669				47,011			
		Reconciliation				Reconciliation				Reconciliation				Reconciliation				Reconciliation	
Return ,141,527.80	Depreciation 482,263.87	Amount 0.00	Revenue 2,623,791.67	Return 3,564,634.78	Depreciation 922,122.50	Amount 0.00	Revenue 4,486,757.28	Return 200,745.61	Depreciation 44,182.62	Amount 0.00	Revenue 244,928.23	Return 108,867.80	Depreciation 19,668.72	Amount 0.00	Revenue 128,536.52	Return 261,580.21	Depreciation 47,011.44	Amount 0.00	Revenue 308,591.65 308,591.65
1 R,1	No 11.70% 12.0143% 12.0143% 17.824.822 482.264	No 11.70% 12.0143% 12.0143% 17.824,822 482,264 Return Depreciation 482,283.87	No. 11.70% 12.0143% 12.0143% 17.824.822 482.264 Return Depreciation Reconciliation Amount 42.264.87 70.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 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00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.0000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000 00.000	No. 11.70%. 12.0143%. 12.0143%. 12.0143%. 17.824.822 482.264 Reconciliation Amount Revenue 414.527.80 482.26387 16.7	No. 11.70% 11.70% 11.70% 11.70% 11.70% 11.70% 11.70% 11.70% 11.70% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 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12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 12.0143%. 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No. 11.70%	No. 11.70% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 1

For Plant in Service

"Pre-Commercial Exp" is equal to the amount of pre-comm
Revenue is equal to the "Return" ("Investment" times FCR:

"Reconciliation Amount" is created in the reconciliation in I-

	_																								
			PJM Upgrade II	D: b2475			PJM Upgrade II	D: b2547.1			PJM Upgrad	le ID: b2441			PJM Upgrade	ID: b1991			PJM Upgrae	de ID: b2545			PJM Upgrad	e ID: b2261	
10			Oak Mour				Joffre S				Erie S				Farmers Valley	Cb-st-st			Dishara	ood Hill			Damasi	66	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes	Oak Mour	id .		Yes	Joine	13		Yes	Erie	south		Yes	rarmers valley	Substation		Yes	Richwo	DOG HIII		Yes	Damasi	:us 55	
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No				No				No				No				No				No			
13 14	Input the allowed ROE From line 3 above if "No" on line 12 and From line 7	11.70%				11.70%				11.70%				11.70%				11.70%				11.70%			
15	above if "Yes" on line 12 If line 13 equals 12.7%, then line 4, if line 13 equals	12.0143%				12.0143%				12.0143%				12.0143%				12.0143% 12.0143%				12.0143%			
16	11.7% then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds.	12.0143%				12.0143%				12.0143%				12.0143%				12.0143%				12.0143%			
17	reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances. Annual Decreciation Exo from Attachment 5	101,064,806 2.123,289				33,654,080 854,575				44,927,524 1.373,413				37,835,472 817.724				73,234,352 1.843.698				711,918 15,217			
	Annual Depreciation Exp from Allaciment 5	2,123,209				854,575				1,3/3,413				017,724				1,043,096				15,217			
18 19	See Calculations for each item below	Return 12.142.230.26		Reconciliati on Amount 0.00	Revenue 14.265.518.79	Return 4.043.302.61		Reconciliati on Amount 0.00	Revenue 4.897.877.21	Return 5.397.728.08	Depreciation 1.373.412.83	Reconciliati on Amount	Revenue 6.771.140.90	Return 4.545.667.54	Depreciation 817.723.70	Reconciliati on Amount 0.00	Revenue 5.363.391.24	Return 8.798.595.62	Depreciation 1.843.698.11	Reconciliati on Amount	Revenue 10.642.293.73	Return 85.531.96	Depreciation 15.217.37	Reconciliation Amount 0.00	Revenue 100.749.33
20	See Calculations for each item below	12,142,230.26	2,123,288.53	0.00	14,265,518.79	4,043,302.61	854,574.60	0.00	4,897,877.21	5,397,728.08	1,373,412.8		6,771,140.90	4,545,667.54	817,723.70	0.00	5,363,391.24	8,798,595.62	1,843,698.11		10,642,293.73	85,531.96	15,217.37	0.00	100,749.33

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

10
"Yes" if a project under PJM OATT Schedule 12, otherwise "No"

12
"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"

13
Input the allowed ROE

15
From the 3 above if "No" on line 12 and From line 7 above if "Yes" on line 10.

15 If line 13 depoids 12-7%, then line 4, if line 13 equals 11-7% then line 3, and line 12 is "Yes" from line 7 above if "No" of line 12 is "Yes" from line 7 and line 12 is "Yes" from line 7 on line 12 is "Yes" from line 7 is line 12 is line

	PJM Upgrade	ID: b2494			PJM Upgrad	e ID: s1041				
	Warren Sub	ostation			Joffre Subst	ation S1041				
Yes				Yes						
No 11.70%				No 11.70%						
12.0143%				12.0143%						
12.0143%				12.0143%						
12,877,092				0						
273,742				0						
Return 1,547,092.67	Depreciation 273,742.03	Amount 0.00	Revenue 1,820,834.70	Return 0.00	Depreciation 0.00	Reconciliation Amount	Revenue 0.00	Total 261,390,106.43	Incentive Charged	Revenue Credit 261,390,106.43
	No 11.70% 12.0143% 12.0143% 12.877.092 273,742	Warren Sul   Yes   No	No. 11.70% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 12.0143% 1	Warren Substation	Warren Substation   Yes	Warren Substation   Joffre Subst	Warren Substation   Jeffre Substation \$1041	Warren Substation   Joffre Substation \$1041	Warren Substation   Joffre Substation \$1041	Warren Substation   Joffre Substation \$1941

\$8,115,359.16 Ax A Line 148

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

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

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

TABLE 1: Summary Cost of Long Term Debt CALCULATION OF COST OF DEBT YEAR ENDED 12/31/2017 (d) (g) (b) (c) Weighted Debt Cost at t = N (h) \* (i) Effective Cost Rate (Tables 2 and 3) ORIGINAL ISSUANCE t=N
Long Term Debt ( 12/31/2017
First Mortoace Bonds:
3.65%, Senior Unsecured Notes
3.76%, Senior Unsecured Notes Issue Date Maturity Date 12/11/2014 10/16/2015 \$ 545,247,429 \$ 74.437.647 \$ 546,627,492 \$ 74.565.066 \$ 546,627,492.00 \$ 74.565.066.00 6/2/2025 5/30/2025 \$ 550,000,000 \$ 75.000.000 88.00% 12.004% 3.95% 3.85% 3.48% 0.46% \$ 625,000,000 \$ 621,192,558 \$ 621,192,558 Total Le sitte

The current professor is two stem date is included in the fleet Amount Chatacaders at 1 = N in these calmisations.

The custed professor is two stems of colors in (ii) for date released during the years in the custanding amount at the last month is was outstanding.

The custanding amount (colors in (ii) for date released during the years in the custanding amount at the last month is was outstanding.

2 - Averaged or month, believes for involves colorating during the year layers for the absences for it is morth of the year, with zero in morths that the Issuance is not outstanding in a month).

Internal involved determined deficit cost calculations about the surface of the professor is the desirable in professor is two desirable in professor is the desirable in professor is two desirable in professor is the desirable in professor is two desirable in professor in the professor in the professor is two desirable in professor in the professor in t

	TABLE 2: Effective Cost Rates I	For Traditional Front-Loaded De	ebt Issuances:										
	YEAR ENDED 12/31/201	47											
	TERRENDED IDUIZO	(aa)	(bb)	(cc)	(dd) (Discount)	(ee)	(ff) Loss/Gain on	(99) Less Related	(hh)	(ii) Net	(ii)	(kk)	(II) Effective Cost Rate*
		Issue	Maturity	Amount	Premium	Issuance	Reacquired	ADIT	Net	Proceeds	Coupon	Annual	(Yield to Maturity
	Long Term Debt Is Affiliate	Date	Date	Issued	at Issuance	Expense	Debt	(Attachment 1)	Proceeds	Ratio	Rate	Interest	at Issuance, t = 0)
(1)	3.85%. Senior Unsecure: NO	12/11/2014	6/2/2025	\$ 550,000,000	\$ (418,000)	4,334,571	-	200X	\$ 545,247,429	99.1359	0.03850	\$ 21,175,000	3.95%
(2)	3.76%, Senior Unsecured Notes	10/16/2015	5/30/2025	75,000,000		562,353			\$ 74,437,647	99.2502	0.0376	\$ 2,820,000	3.85%
												-	
								<u> </u>					
	TOTALS			\$ 625.000.000	(418.000)	\$ 4.896.924	-	XXX	\$ 619.685.076			\$ 23.995.000	
1	* YTM at issuance calculated from an acceptal	ble bond table or from YTM = Internal Rate of	f Return (IRR) calculation										
	Effective Cost Rate of Individual Debenture (Y	rTM at issuance): the t+0 Cashflow C <sub>a</sub> equals	Net Proceeds column (gg); Semi-annual (or other) interest cashflows	(C <sub>to1</sub> , C <sub>to2</sub> , etc.).									

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

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

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

Total Loan Amount		\$	900,000,000
Internal Rate of Retur	n¹		4.886348%
Based on following F	inancial Formula <sup>2</sup> :		
NPV = 0 =	$\sum_{t=1}^{N} C_t / (1 + IRR) pw$	) <b>Y</b> (	<b>(t)</b>

 Origination Fees
 7,780,954

 Origination Fees
 15,125

 Addison Origination Fees
 15,125

 Total Issuance Expense
 7,796,679

 Revolving Credit Commitment Fee
 New Borrowing Old Borr

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

	2008	2008	2008	2008	2009	2010	2011	2012	2013	2014	2015
LIBOR Rate	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Spread											
Interest Rate	6.13%	3.86%	4.05%	4.34%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%
Bond \$450M Interest											
Rate	\$ 450,000,000					4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Revolver Interest Rate	\$ 350,000,000	Draw 1	DONE			3.249%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 2, 3, 4	DONE			3.247%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 5	DONE			3.251%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 6	DONE - Roll over Draw	1 and 4		3.316%	4.50%	6.21%			
Revolver Interest Rate			DONE			3.361%	4.50%	6.21%			
Revolver Interest Rate			DONE - Roll over Draw 2	2, 3 and 5		3.422%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 9	DONE			3.417%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 10	DONE			3.348%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 11	DONE - Roll over Draw 6	and 9		3.498%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 12	DONE - Roll over Draw 1	10		3.418%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 13	DONE - Roll over Draw 7	and 8		3.398%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 14	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 15	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 16	DONE - Roll over Draw 1	1		3.289%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 17	DONE			3.248%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 17A	DONE - Roll over Draw 1	2, 14 and 15		3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 18	DONE - Roll over Draw 1	3 and 17		3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 19	DONE				3.283%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 20	DONE - Roll over Draw 1	6			3.304%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 21	DONE - Roll over Draw 1	7A and 19			3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 22	DONE - Roll over Draw 1	8			3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 23	DONE				3.222%	6.21%			
Revolver Interest Rate	\$ 450,000,000		DONE Roll over Draw 20	)			3.213%	6.21%			
Revolver Interest Rate			DONE Roll over Draw 21				3.174%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 26	DONE Roll over Draw 25				3.169%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 27	DONE - Pay off Draw 26	3			3.196%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 28	DONE				1.936%	6.21%			

				GL '224100		GL '820204	GL '181100/654106	GL '820202			
(A)	(B)	( C)	(D)	(E)		(F)	(G)	(H)	(1)		Amortization of
Year		Capital Expenditures	Principle Drawn In Quarter (\$000's)	Principle Drawn To Date	Outstanding Debt Balance	Interest Expense	Origination Fees	Commitment	Net Cash Flows (D-F-G-H)	Interest at effective rate	origination fees and commitment fees
2008											
12/24/2007	Q4	68,183,000	10,000,000	10,000,000	10,000,000		734,955.02		9.265.045	_	
01/31/2008	Q1	00,103,000	10,000,000	10,000,000	9.265.045		31.013.00		(31,013)	46.132	46,132
02/4/2008	Q1			10,000,000	9,280,164		69.578.45		(69,578)	4.853	4.853
02/6/2008	Q1			10,000,000	9,215,438		137.50		(138)	2,409	2,409
02/29/2008	Q1			10,000,000	9,217,710		2.960.00		(2,960)	27,752	27,752
03/5/2008	Q1			10,000,000	9,242,502		125,384.16		(125,384)	6,042	6,042
3/24/2008	Q1	25.543.000		10,000,000	9,123,160	155,047.57	125,504.10		(155,048)	22,684	(132,363)
03/31/2008	Q1	23,343,000		10,000,000	8,990,797	100,047.07	17.011.00		(17,011)	8,230	8.230
04/30/2008	Q2			10,000,000	8,982,016		197.269.56		(197,270)	35,289	35,289
05/19/2008	Q2			10,000,000	8.820.035		109.824.88		(109.825)	21,931	21,931
6/23/2008	Q2	20.509.000		10,000,000	8,732,141	97,477,43	109,024.00		(97,477)	40,038	(57,439)
06/26/2008	Q2	20,309,000		10,000,000	8,674,702	51,411.45	43.098.82		(43,099)	3,402	3,402
06/30/2008	Q2			10,000,000	8,635,005		13.267.50		(13,268)	4.516	4,516
08/8/2008	Q3			10,000,000	8,626,253		1,577,79		(1,578)	44,084	44,084
08/13/2008	Q3			10,000,000	8,668,760		62,776,98		(62,777)	5.667	5.667
8/15/2008	Q3		55,000,000	65,000,000	8,611,650	59,689.48	7,780,953.85		47,159,357	2,251	(57,438)
8/20/2008	Q3		55,000,000	65,000,000	55,773,258	39,009.40	530.00		(530)	36,461	36,461
8/25/2008	Q3			65,000,000	55,809,189		15.125.00		(15.125)	36,485	36,485
9/3/2008	Q3			65,000,000	55,830,549		82,654.66		(82,655)	65,714	65,714
9/8/2008	Q3			65,000,000	55,813,609		1.957.50		(1,958)	36,487	36.487
9/11/2008	Q3			65,000,000	55,848,138		41,845.84		(41,846)	21,903	21,903
9/15/2008	Q3		(20,000,000)	45,000,000	55,828,196	243,199,31	41,040.04		(20,243,199)	29,196	(214,004)
9/25/2008	Q3		(20,000,000)	45,000,000	35,614,192	243, 199.31	7.525.25		(7,525)	46.580	46,580
9/25/2008	Q3				35,614,192		7,525.25 98.058.08		(7,525)		
9/29/2008	Q3	24.995.000		45,000,000 45,000,000	35,553,247		98,058.08 18.136.90	235.520.83	(253,658)	18,645 4,650	18,645 4,650
10/2/2008	Q3 Q4	24,995,000	20.000.000	45,000,000 65,000,000	35,573,834		18,136.90	78.506.96	19,921,493	9,235	4,650 9,235
10/2/2008	Q4 Q4		20,000,000				2.030.03	78,506.96			
	Q4 Q4			65,000,000	55,255,554		2,030.03		(2,030)	108,439 86,901	108,439 86.901
10/29/2008 11/19/2008				65,000,000	55,361,963				(267)		
	Q4 Q4			65,000,000	55,448,597		96,048.71		(96,049)	152,404	152,404
11/21/2008	Q4			65,000,000	55,504,952		730.00		(730)	14,511	14,511

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

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

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

Total Loan Amount	\$	900,000,000
Internal Rate of Return <sup>1</sup>		4.886348%
Based on following Financial Formula <sup>2</sup> :		
$NPV = 0 = \sum_{t=1}^{N} C_t / (1 + IRR) p_M$	) pr	(t)

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

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

	<u> </u>				<del>.</del>							
(1)	12/15/2008 1/6/2009	Q4 Q1	42,068,000	25,000,000	90,000,000	55,518,734 79,974,165	718,999.31		618,333.53	24,281,001 (618,334)	174,431 230,297	(544,569 230,297
(1)	2/17/2009	Q1	42,000,000	30,000,000	120,000,000	79,586,128			010,333.33	30,000,000	438,097	438,097
	3/16/2009	Q1	75,475,000	40,000,000	160,000,000	110,024,225	933,987.50			39.066.013	388,964	(545.023
	3/25/2009	Q1	,,	-	160,000,000	149,479,202	,		1,100,000.00	(1,100,000)	175,942	175,942
	4/8/2009	Q2		-	160,000,000	148,555,144			549,166.67	(549,167)	272,085	272,085
	5/15/2009	Q2		50,000,000	210,000,000	148,278,062				50,000,000	718,820	718,820
	6/16/2009	Q2		40,000,000	250,000,000	198,996,882	1,405,039.11			38,594,961	834,057	(570,982
	6/30/2009	Q2		-	250,000,000	238,425,899					436,686	436,686
	7/31/2009	Q3			250,000,000	238,862,586			453,194.44	(453,194)	969,797	969,797
	8/3/2009	Q3		30,000,000	280,000,000	239,379,188				30,000,000	93,882	93,882
	9/4/2009	Q3 Q3		50,000,000	330,000,000	269,473,071	1.596.826.11			50,000,000	1,129,444 503,245	1,129,444
	9/16/2009 10/5/2009	Q3 Q4		45 000 000	330,000,000 375,000,000	320,602,515 319,508,934				(1,596,826) 44,792,084	794.450	(1,093,581 586,534
	10/16/2009	Q4 Q4		45,000,000	375,000,000	365,095,468	207,916.06		321,250.00	(321.250)	525,294	525,294
	11/5/2009	Q4 Q4		30,000,000	405,000,000	365,299,512	_		321,230.00	30,000,000	956,176	956,176
	12/4/2009	Q4		50,000,000	455,000,000	396,255,688				50,000,000	1,504,831	1,504,831
	12/16/2009	Q4	73,715,000	-	455,000,000	447,760,519	1,374,479.16			(1,374,479)	702,843	(671,636
	1/4/2010	Q1	70,770,000		455,000,000	447,088,883	1,011,110.10		138,489.58	(138,490)	1,111,675	1,111,675
	1/5/2010	Q1		30,000,000	485,000,000	448,062,068	892,331.11			29,107,669	58,568	(833,764
	1/15/2010	Q1		-	485,000,000	477,228,304	440,625.00			(440,625)	624,167	183,542
	1/25/2010	Q1		(485,000,000)	-	477,411,847	423,000.00		18,489.58	(485,441,490)	624,407	201,407
	1/25/2010	Q1		450,000,000	450,000,000	(7,405,236)		4,533,000.00		445,467,000	-	-
	1/25/2010	Q1		45,000,000	495,000,000	438,061,764		5,852,578.67		39,147,421	-	-
	1/27/2010 2/3/2010	Q1 Q1			495,000,000 495,000,000	477,209,186 477,326,969		6,979.59 58,000.00		(6,980)	124,763	124,763
	2/3/2010 2/3/2010	Q1 Q1			495,000,000	477,326,969 477,705,891		5,500.00		(58,000) (5,500)	436,922	436,922
	2/5/2010	Q1				477,705,891			2 024 74		124 002	424 002
	2/12/2010	Q1		20,000,000	495,000,000 515,000,000	477,700,391		82,116.73	2,934.74	(85,051) 20,000,000	124,892 437,300	124,892 437,300
	2/24/2010	Q1		20,000,000	515,000,000	498,177,531		23,770.00		(23,770)	781,982	781,982
	3/10/2010	Q1		30,000,000	545,000,000	498,935,743		90,000.00		29,910,000	913,821	913,821
	3/17/2010	Q1		-	545,000,000	529,759,564		195,720.20		(195,720)	484,916	484,916
	3/26/2010	Q1		20,000,000	565,000,000	530,048,759		17,821.04		19,982,179	623,885	623,885
	4/1/2010	Q2			565,000,000	550,654,823			255,416.67	(255,417)	432,008	432,008
	4/5/2010	Q2			565,000,000	550,831,415		123,660.90		(123,661)	288,060	288,060
	4/7/2010	Q2			565,000,000	550,995,814		201,250.00		(201,250)	144,054	144,054
	4/8/2010	Q2			565,000,000	550,938,618		224,587.75		(224,588)	72,015	72,015
	4/12/2010	Q1		30,000,000	595,000,000	550,786,045				30,000,000	288,036	288,036
	4/14/2010	Q2			595,000,000	581,074,082		194,134.74		(194,135)	151,918	151,918
	4/21/2010	Q2		(05 000 000)	595,000,000	581,031,865	000 570 75	18,977.41		(18,977)	531,848	531,848
	4/26/2010 4/26/2010	Q2 Q2		(65,000,000) 65,000,000	530,000,000 595,000,000	581,544,735 516,555,339	369,573.75 55,920.56			(65,369,574) 64,944,079	380,177	10,603 (55,921
	4/28/2010	Q2 Q2		65,000,000	595,000,000	581,499,418	55,920.56	2.300.79		(2.301)	152.029	152.029
	4/30/2010	Q2			595,000,000	581,649,147		2,156.70		(2,157)	152,029	152,029
	5/7/2010	Q2		30,000,000	625,000,000	581,799,058		2,130.70		30,000,000	532,550	532,550
	5/12/2010	Q2		(80,000,000)	545,000,000	612,331,608				(80,000,000)	400,304	400,304
	5/12/2010	Q2		80,000,000	625,000,000	532,731,912	160,694.44			79,839,306	-	(160,694
	5/12/2010	Q2		,,	625,000,000	612,571,218	81,275.00			(81,275)	-	(81,275
	5/12/2010	Q2			625,000,000	612,489,943	170,100.00			(170,100)	-	(170,100
	5/20/2010	Q2			625,000,000	612,319,843		182,500.00		(182,500)	640,599	640,599
	5/26/2010	Q2		20,000,000	645,000,000	612,777,942				20,000,000	480,746	480,746
	6/14/2010	Q2			645,000,000	633,258,687		150,071.58		(150,072)	1,574,581	1,574,581
	7/1/2010	Q3			645,000,000	634,683,197			230,764	(230,764)	1,411,820	1,411,820
	7/2/2010	Q3			645,000,000	635,864,253		1,168.50	-	(1,169)	83,116	83,116
	7/7/2010	Q3 Q3		35,000,000	680,000,000	635,946,200	0.500.000.00			35,000,000	415,741	415,741
	7/15/2010			(65 000 000)	680,000,000	671,361,942	8,500,000.00			(8,500,000)	702,368	(7,797,632
	7/26/2010 7/26/2010	Q3 Q3		(65,000,000) (20,000,000)	615,000,000 595,000,000	663,564,309 599,519,036				(65,000,000) (20,000,000)	954,726	954,726
	7/26/2010	Q3		115,000,000	710,000,000	579,519,036				115,000,000		
	7/26/2010	Q3		113,000,000	710,000,000	694,519,036	115,798.33			(115,798)		(115,798
	7/26/2010	Q2			710,000,000	694,403,237	544,837.22			(544,837)		(544,837
	8/9/2010	Q3		(35,000,000)	675,000,000	693,858,400	107,415.00			(35,107,415)	1,270,829	1,163,414
	8/9/2010	Q3		35,000,000	710,000,000	660,021,814	- ,			35,000,000		-
	8/12/2010	Q3		(30,000,000)	680,000,000	695,021,814	271,680.83			(30,271,681)	272,581	900
	8/12/2010	Q3		(80,000,000)	600,000,000	665,022,714	699,608.89			(80,699,609)	- 1	(699,609
	8/12/2010	Q3		110,000,000	710,000,000	584,323,106	-			110,000,000	-	-
	8/30/2010	Q3			710,000,000	694,323,106	-	407,816.09		(407,816)	1,635,445	1,635,445
	9/7/2010	Q3		30,000,000	740,000,000	695,550,735	-			30,000,000	727,674	727,674
	9/26/2010	Q3		-	740,000,000	726,278,408	-			,	1,805,872	1,805,872
	10/1/2010	Q4		00.000.000	740,000,000	728,084,280			162,778	(162,778)	475,975	475,975
	10/8/2010	Q4		30,000,000	770,000,000	728,397,478	-			30,000,000	666,739	666,739
	10/26/2010	Q4		(115,000,000)	655,000,000	759,064,217	1,028,023.33			(116,028,023)	1,787,940	759,916
	10/26/2010	Q4 Q4		115,000,000	770,000,000	644,824,133	-			115,000,000	993,774	993,774
	11/5/2010 11/9/2010	Q4 Q4		30,000,000 (35,000,000)	800,000,000 765,000,000	759,824,133 790,817,908	305,721.11			30,000,000 (35,305,721)	413,562	993,774 107,841
	11/9/2010	Q4 Q4					171.937.50				413,362	
	11/9/2010	Q4 Q4		(30,000,000)	735,000,000 705,000,000	755,925,749 725,753,811	1/1,937.50 86.853.33			(30,171,938) (30,086,853)	-	(171,938
	11/9/2010	Q4 Q4			800,000,000	725,753,811 695,666,958	00,853.33			95,000,000	-	(86,853
	11/9/2010	Q4 Q4		95,000,000 (110,000,000)	690,000,000	790,666,958	955,215,56			(110.955.216)	310,092	(645.123
	11/12/2010	Q4 Q4		(30,000,000)	660,000,000	680,021,835	18,946.67			(30,018,947)	310,092	(18,947
	11/12/2010	Q4 Q4		140,000,000	800,000,000	650,002,888	18,946.67			139,999,994	- 1	(10,947
	12/6/2010	Q4 Q4		20,000,000	820,000,000	790,002,882	5.03			20,000,000	2.482.059	2,482,059
		Q4 Q4		20,000,000	820,000,000	812,484,941		8,281.46		(8,281)	1,807,331	1,807,331
		W.				814,283,991		0,201.40	140,277.78		1,171,579	1,171,579
	12/23/2010	01										
	1/3/2011	Q1 Q1		-	820,000,000 820,000,000		9,000,000		140,277.76	(140,278)		
	1/3/2011 1/18/2011	Q1		(115,000,000)	820,000,000	815,315,292	9,000,000 966,600,56		140,277.70	(9,000,000) (115,966,601)	1,600,050 845,228	(7,399,950
	1/3/2011			- (115,000,000) 115,000,000	820,000,000 820,000,000 705,000,000 820,000,000				140,277.70	(9,000,000)	1,600,050	

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

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

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

Total Loan Amount	\$ 900,000,000
Internal Rate of Return <sup>1</sup>	4.886348%
Based on following Financial Formula <sup>2</sup> :	
NPV = 0 = $\sum_{t=1}^{N} C_t / (1 + IR)$	R)pwr(t)

Origination Fees Origination Fees		7,780,95
ongination Fees Addition Origination Fees		7,780,95 15,12
Total Issuance Expense	=	7,796,0
	New Borrowing	Old Borrowing
Revolving Credit Commitment Fee Revolving Credit Commitment Fee	0.005	0.008

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

2/9/2011	Q1	(95,000,000)	705,000,000	789,154,923	797,767.78			(95,797,768)	i	(797,768)
					797,767.78				-	(/9/,/68
2/9/2011	Q1	115,000,000	820,000,000	693,357,156	4 004 045 50			115,000,000	500 450	(070 700)
2/14/2011	Q1	(140,000,000)	680,000,000	808,357,156	1,201,215.56			(141,201,216)	528,453	(672,763)
2/14/2011	Q1	140,000,000	820,000,000	667,684,393				140,000,000		
2/16/2011 4/1/2011	Q1 Q2		820,000,000 820,000,000	807,684,393		3,098.63	07 777 70	(3,099)	211,164 4.659.577	211,164 4.659.577
4/1/2011	Q2 Q2	40,000,000		807,892,458			97,777.78	(97,778)		
4/14/2011		10,000,000	830,000,000 715,000,000	812,454,257 823.835.920	040 000 00		-	10,000,000	1,381,663	1,381,663
4/26/2011	Q2 Q2	(115,000,000) 115,000,000	830,000,000	709,179,184	949,900.00			(115,949,900) 115,000,000	1,293,164	343,264
5/9/2011	Q2	(115,000,000	715,000,000	824,179,184	941,620.00			(115,941,620)	1.401.603	459,983
5/9/2011	Q2	(140,000,000)	575.000,000	709.639.166	1.081.920.00			(141,081,920)	1,401,603	(1,081,920)
5/9/2011	Q2	(10,000,000)	565.000,000	568,557,246	22,375.00			(10,022,375)	-	(22,375)
5/9/2011	Q2 Q2	235,000,000	800.000.000	558,534,871	22,375.00			235,000,000	-	(22,375)
5/16/2011	Q2	(235,000,000	565,000,000	793,534,871	145,034.17			(235,145,034)	726,363	581,329
5/16/2011	Q2	235,000,000)	800.000.000	559.116.200	145,034.17			235,000,000	120,303	301,329
5/23/2011	Q2 Q2	(235,000,000)	565,000,000	794,116,200	144,805.69			(235,144,806)	726,895	582,089
5/23/2011	Q2	50,000,000	615,000,000	559,698,289	144,000.00			50,000,000	720,055	302,009
5/26/2011	Q2	(115,000,000)	500.000.000	609,698,289	307.912.50	233,657		(115,541,569)	239,118	(68,795)
6/23/2011	Q2	(50,000,000)	450.000.000	494.395.838	88,994.45	233,037		(50,088,994)	1,812,670	1,723,675
6/23/2011	Q2	20,000,000	470,000,000	446,119,513	00,554.40			20,000,000	1,012,070	1,723,073
7/6/2011	Q3	20,000,000	470,000,000	466,119,513			171,736.11	(171,736)	792,685	792,685
7/15/2011	Q3		470,000,000	466,740,462	9,000,000		171,730.11	(9,000,000)	549,369	(8,450,631)
7/25/2011	Q3	(20,000,000)	450,000,000	458,289,831	34,417.78			(20,034,418)	599,398	564,980
10/18/2011	Q3 Q4	(20,000,000)	450,000,000	438,854,811	34,417.70		290.416.67	(290,417)	4,902,813	4,902,813
1/17/2012	Q1		450,000,000	443,467,207	9,000,000		230,410.07	(9,000,000)	5,306,145	(3,693,855)
3/2/2012	Q1		450,000,000	439,773,352	3,000,000	3.070.00		(3,070)	2,594,240	2,594,240
7/15/2012	Q3		450,000,000	442,364,522	9,000,000	3,070.00		(9,000,000)	7,874,847	(1,125,153)
1/15/2013	Q1		450,000,000	441,239,369	9,000,000			(9,000,000)	10,740,283	1,740,283
7/15/2013	Q3		450,000,000	442,979,652	9,000,000			(9,000,000)	10,604,752	1,604,752
1/15/2014	Q1		450,000,000	444,584,404	9,000,000			(9,000,000)	10,821,705	1,821,705
7/15/2014	Q3		450.000.000	446,406,108	9,000,000			(9,000,000)	10,686,780	1,686,780
1/15/2015	Q1	(450,000,000)	-	448.092.888	9.000,000			(459,000,000)	10.907.105	1,907,105
., .0,2010	٠	(450,000,000)		0,002,000	5,550,000			(100,000,000)		1,307,103

Commitment fees for 4th quarter 2008

# ATTACHMENT 2 Annual Transmission Revenue Requirements For 2018 Rate Year

# ATTACHMENT H-18A

Tran	ns-Allegheny Interstate Line Company			]
Forn	nula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction	TrAILCo
Sha	ded cells are input cells			
	•			2018 Forecast
Alloca	tors			
	Wages & Salary Allocation Factor			
1	Transmission Wages Expense		p354.21.b	0
2	Total Wages Expense		p354.28.b	0
3	Less A&G Wages Expense		p354.27.b	0
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	0
5	Wages & Salary Allocator		(Line 1 / Line 4), if line 2 = 0, then 100%	100.0000%
	Plant Allocation Factors			
6	Electric Plant in Service	(Note B)	Attachment 5	2,131,490,070
7	Total Plant In Service		(Line 6)	2,131,490,070
8	Accumulated Depreciation (Total Electric Plant)		Attachment 5	237,013,629
9	Total Accumulated Depreciation		(Line 8)	237,013,629
10	Net Plant		(Line 7 - Line 9)	1,894,476,441
11	Transmission Gross Plant		(Line 15 + Line 21)	2,131,490,070
12	Gross Plant Allocator		(Line 11 / Line 7, if Line 7=0, enter 100%)	100.0000%
13	Transmission Net Plant		(Line 11 - Line 29)	1,894,476,441
14	Net Plant Allocator		(Line 13 / Line 10, if line 10=0, enter 100%)	100.0000%
Plant	Calculations  Transmission Plant  Transmission Plant In Service	(Note B)	Attachment 5	2,048,762,166
16	New Trans. Plant Adds. for Current Calendar Year (13 average balance)	(Note B)	Attachment 6	10,599,233
17	Total Transmission Plant	(Note D)	(Line 15 + Line 16)	2,059,361,398
18	General & Intangible		Attachment 5	82,727,904
19	Total General & Intangible		(Line 18)	82,727,904
20 21	Wage & Salary Allocator Transmission Related General and Intangible Plant		(Line 5) (Line 19 * Line 20)	100.0000% <b>82,727,904</b>
22	Transmission Related Plant		(Line 17 + Line 21)	2,142,089,302
	Accumulated Depreciation		,	, ,,
23	Transmission Accumulated Depreciation	(Note B)	Attachment 5	214,622,366
24	Accumulated General Depreciation		Attachment 5	9,930,498
25	Accumulated Intangible Amortization		Attachment 5	12,460,765
26	Total Accumulated General and Intangible Depreciation		(Sum Lines 24 to 25)	22,391,263
27 28	Wage & Salary Allocator Transmission Related General & Intangible Accumulated Depreciation		(Line 5) (Line 26 * Line 27)	100.0000% 22,391,263
29	Total Transmission Related Accumulated Depreciation		(Line 23 + Line 28)	237,013,629
30	Total Transmission Related Net Property, Plant & Equipment		(Line 22 - Line 29)	1,905,075,673
30			\	1,505,515,015

	Accumulated Deferred Income Taxes			
31	ADIT net of FASB 106 and 109 Enter Negative		Attachment 1	-412,692,89
32	Transmission Related Accumulated Deferred Income Taxes		(Line 31)	-412,692,89
33 <b>T</b>	Fransmission Related CWIP (Current Year 13 Month weighted average balances)	(Note B)	p216.b.43 as shown on Attachment 6	
34 <b>T</b>	ransmission Related Land Held for Future Use	(Note C)	Attachment 5	
т	Fransmission Related Pre-Commercial Costs Capitalized			
35	Unamortized Capitalized Pre-Commercial Costs		Attachment 5	
36	Prepayments Transmission Related Prepayments	(Note A)	Attachment 5	190,09
		(Note A)	Attaciment	130,03
37	Materials and Supplies Undistributed Stores Expense	(Note A)	Attachment 5	
38	Wage & Salary Allocator	(Note A)	(Line 5)	100.00009
39	Total Undistributed Stores Expense Allocated to Transmission		(Line 37 * Line 38)	100.0000
40	Transmission Materials & Supplies		Attachment 5	
41	Transmission Related Materials & Supplies		(Line 39 + Line 40)	
			(2.1.0 00 1 2.1.0 10)	
	Cash Working Capital		(Line 74)	2,549,63
42 43	Operation & Maintenance Expense 1/8th Rule		(Line 74) 1/8	2,549,63
44	Transmission Related Cash Working Capital		(Line 42 * Line 43)	318,70
45 <b>T</b>	Total Adjustment to Rate Base		(Lines 32 + 33 + 34 + 35+ 36 + 41 + 44)	-412,184,09
46 R	Rate Base		(Line 30 + Line 45)	1,492,891,57
40 1	Adie Dase		(Line 30 + Line 43)	1,432,031,37
D&M				
Т	Fransmission O&M			
47	Transmission O&M		p321.112.b	7,129,54
48	Less Account 566 Misc Trans Exp listed on line 73 below.)		(line 73)	672,06
49	Less Account 565		p321.96.b	
50	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note M)	PJM Data	
51 52	Plus Property Under Capital Leases Transmission O&M		p200.4.c (Lines 47 - 48 - 49 + 50 + 51)	6,457,48
	NG Evnanços			
53	A&G Expenses Total A&G		p323.197.b	-4,579,90
54	Less Property Insurance Account 924		p323.185.b	55,65
55	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b	30,00
56	Less General Advertising Exp Account 930.1	(14010 L)	p323.191.b	
57	Less PBOP Adjustment		Attachment 5	
58	Less EPRI Dues	(Note D)	p352 & 353	
59	A&G Expenses		(Line 53) - Sum (Lines 54 to 58)	-4,635,56
60 61	Wage & Salary Allocator		(Line 5) (Line 59 * Line 60)	100.0000° -4,635,56
61	Transmission Related A&G Expenses		(Line 59 " Line 60)	-4,635,56
	Directly Assigned A&G			
62	Regulatory Commission Exp Account 928	(Note G)	Attachment 5	
63 64	General Advertising Exp Account 930.1	(Note J)	Attachment 5	
64	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 62 + Line 63)	
65	Property Insurance Account 924		p323.185.b	55,65
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5	
	Total Accounts 928 and 930.1 - General		(Line 65 + Line 66)	55,65
67	Net Plant Allocator  A&G Directly Assigned to Transmission	-	(Line 14) (Line 67 * Line 68)	100.0000 <sup>4</sup> <b>55,6</b> 5
67 68 69			•	,
68	Account 500 Misselleneous Transmission F			
68 69	Account 566 Miscellaneous Transmission Expense	Account ECC	Attachment F	
68 69 70	Amortization Expense on Pre-Commercial Cost	Account 566	Attachment 5	
68 69 70 71	Amortization Expense on Pre-Commercial Cost Pre-Commercial Expense	Account 566	Attachment 5	672.06
68 69 70	Amortization Expense on Pre-Commercial Cost			672,06
68 69 70 71 72	Amortization Expense on Pre-Commercial Cost Pre-Commercial Expense Miscellaneous Transmission Expense	Account 566	Attachment 5 Attachment 5	

Depre	ciation & Amortization Expense				
	Depreciation Expense				
75	Transmission Depreciation Expense			Attachment 5	42,867,247
76 77	General Depreciation Intangible Amortization		(Note A)	Attachment 5 Attachment 5	1,686,380 2,552,791
78	Total		(HOLO 71)	(Line 76 + Line 77)	4,239,171
79	Wage & Salary Allocator			(Line 5)	100.0000%
80	Transmission Related General Depreciation and Int	angible Amortization		(Line 78 * Line 79)	4,239,171
81	Total Transmission Depreciation & Amortization			(Lines 75 + 80)	47,106,418
Taxes	Other than Income				
82	Transmission Related Taxes Other than Income			Attachment 2	12,251,046
83	Total Taxes Other than Income			(Line 82)	12,251,046
Return	/ Capitalization Calculations				
84	Preferred Dividends		enter positive	p118.29.c	0
٠.			ontor postavo	p 1 10.20.0	· ·
85	Common Stock Proprietary Capital			p112.16.c	925,958,342
86	Less Accumulated Other Comprehensive Income Ad	ccount 219		p112.15.c	020,000,042
87	Less Preferred Stock			(Line 95)	0
88	Less Account 216.1			p112.12.c	0
89	Common Stock			(Line 85 - 86 - 87 - 88)	925,958,342
	Capitalization				
90	Long Term Debt		(Note N)		624,703,932
91	Less Unamortized Loss on Reacquired Debt			p111.81.c	0
92	Plus Unamortized Gain on Reacquired Debt			p113.61.c	0
93 94	Less ADIT associated with Gain or Loss Total Long Term Debt			Attachment 1	0
94 95	Preferred Stock			(Line 90 - 91 + 92 - 93) p112.3.c	624,703,932
96	Common Stock			(Line 89)	925,958,342
97	Total Capitalization			(Sum Lines 94 to 96)	1,550,662,274
98	Debt %	Total Long Term Debt	(Note N)	(Line 94 /Line 97)	40.2863%
99	Preferred %	Preferred Stock	(Note N)	(Line 95 /Line 97)	0.0000%
100	Common %	Common Stock	(Note N)	(Line 96 /Line 97)	59.7137%
101	Debt Cost	Total Long Term Debt			0.0394
102	Preferred Cost	Preferred Stock		(Line 84 / Line 95)	0.0000
103	Common Cost	Common Stock	(Note I)	The most recent FERC approved ROE	0.1170
104	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 98 * Line 101)	0.0159
105	Weighted Cost of Preferred	Preferred Stock		(Line 99 * Line 102)	0.0000
106	Weighted Cost of Common	Common Stock		(Line 100 * Line 103)	0.0699
107	Rate of Return on Rate Base ( ROR )			(Sum Lines 104 to 106)	0.0857
108	Investment Return = Rate Base * Rate of Return			(Line 46 * Line 107)	127,997,325

Name
STE-State Income Tax Rate or Composite
111
112
111
Total Income Taxes
Summary
Summary
Summary
Nel Property, Plant & Equipment   (Line 49)   1,195,07     Total Framewission O&M   (Line 49)   1,492,89     Total Transmission O&M   (Line 49)   1,492,89     Total Transmission Depreciation & Amortization   (Line 81)   47,10     Total Transmission Depreciation & Amortization   (Line 81)   47,10     Total Transmission Depreciation & Amortization   (Line 81)   47,10     Total Transmission Depreciation & Amortization   (Line 83)   122,59     Total Transmission Depreciation & Amortization   (Line 108)   127,99     Total Transmission Plant in Service   (Line 108)   228,825     Transmission Plant in Service   (Line 128)   (Line 129)   2,142,08     Exacted Transmission Facilities   (Note L)   Attachment 5   (Line 129)   (
Total Adjustment to Rate Base
118
Total Transmission O&M
Total Transmission Percelation & Amortization   (Line 81)   47,10
Taxes Other than Income
123   Investment Return   (Line 108)   127,99   127,191   123   128,825   124   Gross Revenue Requirement   (Sum Lines 119 to 123)   228,825   124   Gross Revenue Requirements Associated with Excluded Transmission Facilities   (Line 22)   242,08   126   Excluded Transmission Facilities   (Line 22)   242,08   127   Included Transmission Facilities   (Note L)   Attachment 5   (Line 126   Line 127)   127   Included Transmission Facilities   (Note L)   (Line 127 Line 128)   127   128,08   128   Inclusion Ratio   (Line 127 Line 128)   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   128   12
123   Income Taxes   (Line 115)   38.92    124   Gross Revenue Requirement
Adjustment to Remove Revenue Requirement
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities
125   Transmission Plant In Service   (Line 22)   (2,142,08     26   Excluded Transmission Facilities   (Line 125 - Line 126)   (Line 127 - Line 127)     17   Included Transmission Facilities   (Line 127 - Line 128)   (Line 127 - Line 128)   (Line 127 - Line 128)     18   Inclusion Ratio   (Line 127 - Line 129)   (Line 128 - Line 129)   (
125   Transmission Plant In Service   (Line 22)   2,142,08     26   Excluded Transmission Facilities   (Line 125 - Line 126)   2,142,08     27   Included Transmission Facilities   (Line 127 - Line 126)   2,142,08     28   Inclusion Ratio   (Line 127 - Line 126)   100     29   Gross Revenue Requirement   (Line 128 - Line 129)   228,82     28   Revenue Credits   Attachment 3   1,48     31   Revenue Credits   Attachment 3   1,48     32   Net Revenue Requirement   (Line 130 - Line 131)   227,345     32   Net Revenue Requirement   (Line 130 - Line 131)   227,345     31   Net Revenue Requirement   (Line 132)   227,345     32   Net Revenue Requirement   (Line 132)   227,345     33   Net Revenue Requirement   (Line 132)   227,345     34   Net Transmission Plant + CWIP   (Line 17 - Line 23 + Line 33)   1,844,73     34   Net Transmission Plant + CWIP   (Line 17 - Line 23 + Line 33)   1,844,73     35   FCR without Depreciation and Pre-Commercial Costs   (Line 133 - Line 76 - Line 176 - Line 176 - Line 176 - Line 177 - Line 78 - Line 178 -
Excluded Transmission Facilities
127   Included Transmission Facilities   (Line 125 - Line 126)   2,142,08     128   Inclusion Ratio   (Line 127 / Line 125)   100     129   Gross Revenue Requirement   (Line 124)   228,82     130   Adjusted Gross Revenue Requirement   (Line 128 * Line 129)   228,82     Revenue Credits   Revenue Credits   Attachment 3   1,48     131   Revenue Requirement   (Line 130 - Line 131)   227,345     132   Net Revenue Requirement   (Line 130 - Line 131)   227,345     133   Net Revenue Requirement   (Line 132)   227,345     134   Net Transmission Plant + CWIP   (Line 133 - Line 23 + Line 33)   1,844,73     135   FCR   FCR without Depreciation   (Line 133 - Line 75) / Line 134   10.0     130   FCR without Depreciation and Pre-Commercial Costs   (Line 133 - Line 75 - Line 108 - Line 115) / Line 134   0.9     Net Plant Carrying Charge Calculation with Incentive ROE   (Line 139 + Line 140 + Line 115) / Line 134   0.9     Net Revenue Requirement Less Return and Taxes   (Line 132 - Line 122 - Line 123)   60,42     Attachment 4   179,16   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134   134
128
129   Gross Revenue Requirement (Line 124)   228,82
Adjusted Gross Revenue Requirement
Adjusted Gross Revenue Requirement
132   Net Revenue Requirement   (Line 130 - Line 131)   227,345
Net Revenue Requirement   (Line 130 - Line 131)   227,345
Net Plant Carrying Charge   (Line 132)   227,34     134   Net Transmission Plant + CWIP   (Line 13 - Line 23 + Line 33)   1,844,73     135   FCR   (Line 133 - Line 75) / Line 134   (Line 133 - Line 75 - Line 108 - Line 115) / Line 134   (Line 133 - Line 75 - Line 108 - Line 115) / Line 134   (Line 133 - Line 75 - Line 108 - Line 115) / Line 134   (Line 132 - Line 122 - Line 123)   (Line 132 - Line 123 - Line 123 - Line 124 - Line 125)   (Line 132 - Line 125 - Line 126 - Line 126 - Line 127)   (Line 132 - Line 127)   (Line 132 - Line 132)   (
133   Net Revenue Requirement   (Line 132)   227,34     134   Net Transmission Plant + CWIP   (Line 17 - Line 23 + Line 33)   1,844,73     135   FCR   (Line 133 / Line 134)   12.3     136   FCR   without Depreciation and Pre-Commercial Costs   (Line 133 - Line 75) / Line 134   10.0     137   FCR   without Depreciation and Pre-Commercial Costs   (Line 133 - Line 75) / Line 134   10.0     138   FCR   without Depreciation, Return, nor Income Taxes   (Line 133 - Line 75 - Line 108 - Line 115) / Line 134   10.0     139   Net Plant Carrying Charge Calculation with Incentive ROE   (Line 132 - Line 122 - Line 123)   60,42     140   Increased Return and Taxes   (Line 132 - Line 124)   179,16     141   Net Revenue Requirement Less Return and Taxes   (Line 139 + Line 140)   239,58     142   Net Transmission Plant + CWIP   (Line 17 - Line 23 + Line 33)   1,844,73     143   FCR with Incentive ROE   (Line 141 / Line 142)   12.9     144   FCR with Incentive ROE without Depreciation   (Line 141 / Line 142)   12.9     145   FCR with Incentive ROE without Depreciation and Pre-Commercial   (Line 141 - Line 75) / Line 142   10.6     146   Net Revenue Requirement   (Line 132)   Attachment 6   7,128,3     147   Reconciliation amount   Attachment 6   7,128,3     148   Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones   Attachment 5     149   FCR with under Section 30.9 of the PJM OATT   Attachment 5   (A,343,6 )     140   Reconciliation amount   (Line 132)   (Line 141 / Line 75) / Line 145   (Line 147)   (Line 148)   (Line 148)   (Line 148)   (Line 149)   (Line 1
133   Net Revenue Requirement   (Line 132)   227,345,9     134   Net Transmission Plant + CWIP   (Line 17 - Line 23 + Line 33)   1,844,73     135   FCR   without Depreciation   (Line 133 / Line 134)   12.3     136   FCR   without Depreciation   (Line 133 - Line 75) / Line 134   10.0     137   FCR   without Depreciation and Pre-Commercial Costs   (Line 133 - Line 75) / Line 134   10.0     138   FCR   without Depreciation, Return, nor Income Taxes   (Line 133 - Line 75 - Line 108 - Line 115) / Line 134   10.0     Net Plant Carrying Charge Calculation with Incentive ROE   (Line 132 - Line 122 - Line 123)   60,42     139   Net Revenue Requirement Less Return and Taxes   (Line 132 - Line 122 - Line 123)   60,42     140   Increased Return and Taxes   (Line 139 + Line 140)   239,58     141   Net Revenue Requirement with Incentive ROE   (Line 139 + Line 140)   239,58     142   Net Transmission Plant + CWIP   (Line 17 - Line 23 + Line 33)   1,844,73     143   FCR with Incentive ROE   (Line 141 / Line 142)   12.9     144   FCR with Incentive ROE without Depreciation   (Line 141 / Line 142)   10.6     145   FCR with Incentive ROE without Depreciation and Pre-Commercial   (Line 141 - Line 75) / Line 142   10.6     146   Net Revenue Requirement   (Line 132)   Attachment 6   7,128,3     147   Reconciliation amount   Attachment 6   7,128,3     148   Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones   Attachment 5     149   Facility Credits under Section 30.9 of the PJM OATT   Attachment 5   (Line 141 - Line 15) / (Line 141 - Line 15) / (Line 141 - Line 15)   (Line 141 - Line 15) / (Line 141 - Line 15)
134 Net Transmission Plant + CWIP 135 FCR 136 FCR without Depreciation 137 FCR without Depreciation 138 FCR without Depreciation and Pre-Commercial Costs 139 FCR without Depreciation, Return, nor Income Taxes 140 Increased Return and Taxes 151 Net Revenue Requirement Less Return and Taxes 152 Attachment 4 153 FCR with Incentive ROE 153 Net Revenue Requirement with Incentive ROE 154 Net Revenue Requirement with Incentive ROE 155 Net Transmission Plant + CWIP 156 Cwithout Depreciation with Incentive ROE 166 Cwithout Depreciation with Incentive ROE 177 Line 132 - Line 122 - Line 123   60,42   188 FCR with Incentive ROE without Depreciation and Pre-Commercial 189 Net Revenue Requirement with Incentive ROE   (Line 139 + Line 140)   239,58   189 FCR with Incentive ROE   (Line 139 + Line 23+ Line 33)   1,844,73   180 FCR with Incentive ROE   (Line 141 / Line 23+ Line 133)   1,844,73   180 FCR with Incentive ROE without Depreciation and Pre-Commercial   (Line 141 - Line 75) / Line 142   10,68   180 FCR with Incentive ROE without Depreciation and Pre-Commercial   (Line 132)   227,345,9   180 FCR with Incentive ROE without Depreciation and Pre-Commercial   (Line 141 - Line 70 - Line 71 - Line 75) / Line 142   10,68   180 FCR with Incentive ROE without Depreciation and Pre-Commercial   (Line 132)   227,345,9   180 FCR with Incentive ROE incentive RO
135   FCR   (Line 133 / Line 134)   12.3     136   FCR without Depreciation   (Line 133 - Line 75) / Line 134   10.0     137   FCR without Depreciation and Pre-Commercial Costs   (Line 133 - Line 70 - Line 71 - Line 75) / Line 134   10.0     138   FCR without Depreciation, Return, nor Income Taxes   (Line 133 - Line 75 - Line 108 - Line 115) / Line 134   0.9      Net Plant Carrying Charge Calculation with Incentive ROE   (Line 132 - Line 122 - Line 123)   60,42     139   Net Revenue Requirement Less Return and Taxes   (Line 132 - Line 122 - Line 123)   60,42     140   Increased Return and Taxes   (Line 139 - Line 140)   239,58     141   Net Revenue Requirement with Incentive ROE   (Line 139 - Line 140)   239,58     142   Net Transmission Plant + CWIP   (Line 17 - Line 23 + Line 33)   1,844,73     143   FCR with Incentive ROE   (Line 141 / Line 142)   12.9     144   FCR with Incentive ROE without Depreciation and Pre-Commercial   (Line 141 - Line 75) / Line 142   10.6     145   FCR with Incentive ROE without Depreciation and Pre-Commercial   (Line 132)   227,345,9     146   Net Revenue Requirement   Attachment 6   -7,128,3     148   Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones   Attachment 5     146   Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones   Attachment 5     146   Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones   Attachment 5     147   Reconciliation amount   Attachment 6   -7,128,3     148   Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones   Attachment 5     148   Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones   Attachment 5     149   Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones   Attachment 5     140   Plus Attachmen
136   FCR without Depreciation   (Line 133 - Line 75) / Line 134   10.0     137   FCR without Depreciation and Pre-Commercial Costs   (Line 133 - Line 70 - Line 71 - Line 75) / Line 134   10.0     138   FCR without Depreciation, Return, nor Income Taxes   (Line 133 - Line 75 - Line 108 - Line 115) / Line 134   10.0     Net Plant Carrying Charge Calculation with Incentive ROE       139
137   FCR without Depreciation and Pre-Commercial Costs   (Line 133 - Line 70 - Line 71 - Line 75) / Line 134   10.0
Net Plant Carrying Charge Calculation with Incentive ROE     139   Net Revenue Requirement Less Return and Taxes   (Line 132 - Line 122 - Line 123)   60,42     140   Increased Return and Taxes   (Line 132 - Line 123 - Line 123)   60,42     141   Net Revenue Requirement with Incentive ROE   (Line 134 - Line 125 - Line 126)   (Line 137 - Line 126 - Line 127 - Line 127 - Line 128)   60,42     142   Net Transmission Plant + CWIP   (Line 139 + Line 140)   239,58     143   FCR with Incentive ROE   (Line 141 / Line 142)   12,9     144   FCR with Incentive ROE without Depreciation   (Line 141 / Line 142)   12,9     145   FCR with Incentive ROE without Depreciation and Pre-Commercial   (Line 141 - Line 75) / Line 142   10,6     146   Net Revenue Requirement   (Line 132 - Line 133)   (Line 141 - Line 75) / Line 142   10,6     146   Net Revenue Requirement   (Line 132 - Line 133)   (Line 141 - Line 75) / Line 142   10,6     146   Net Revenue Requirement   (Line 132 - Line 132)   (Line 141 - Line 70 - Line 71 - Line 75) / Line 142   10,6     146   Net Revenue Requirement   (Line 132 - Line 133)   (Line 132 - Line 133)   (Line 134 - Line 75) / Line 145   (Line 145 - Line 75) / Line 147   (Line 146 - Line 75) / Line 147   (Line 147 - Line 75) / Line 148   (Line 147 - Line 75) / Line 147   (Line 147 - Line 75) / Line 148   (Line 147 - Line 75) / Line 149   (Line 147 - Line 75) / Line 147   (Line 148 - Line 75) / Line 148   (Line 148 - Line 75) / Line 149
139       Net Revenue Requirement Less Return and Taxes       (Line 132 - Line 122)       60,42         140       Increased Return and Taxes       Attachment 4       179,16         141       Net Revenue Requirement with Incentive ROE       (Line 139 + Line 140)       239,58         142       Net Transmission Plant + CWIP       (Line 17 - Line 23 + Line 33)       1,844,73         143       FCR with Incentive ROE       (Line 141 / Line 142)       12.9         144       FCR with Incentive ROE without Depreciation       (Line 141 - Line 75) / Line 142       10.6         145       FCR with Incentive ROE without Depreciation and Pre-Commercial       (Line 141 - Line 70 - Line 71 - Line 75) / Line 142       10.6         146       Net Revenue Requirement       (Line 132)       227,345,9         147       Reconciliation amount       Attachment 6       -7,128,3         148       Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones       Attachment 7       6,434,5         149       Facility Credits under Section 30.9 of the PJM OATT       Attachment 5
139   Net Revenue Requirement Less Return and Taxes   (Line 132 - Line 122 - Line 123)   60,42   140   Increased Return and Taxes   Attachment 4   179,16   141   Net Revenue Requirement with Incentive ROE   (Line 139 + Line 140)   239,58   142   Net Transmission Plant + CWIP   (Line 17 - Line 23 + Line 33)   1,844,73   143   FCR with Incentive ROE   (Line 141 / Line 142)   12.9   144   FCR with Incentive ROE without Depreciation   (Line 141 - Line 75) / Line 142   10.6   145   FCR with Incentive ROE without Depreciation and Pre-Commercial   (Line 141 - Line 70 - Line 71 - Line 75) / Line 142   10.6   146   Net Revenue Requirement   (Line 132)   227,345,9   147   Reconciliation amount   Attachment 6   -7,128,3   148   Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones   Attachment 7   6,434,5   149   Facility Credits under Section 30.9 of the PJM OATT   Attachment 5
140         Increased Return and Taxes         Attachment 4         179,16           141         Net Revenue Requirement with Incentive ROE         (Line 139 + Line 140)         239,58           142         Net Transmission Plant + CWIP         (Line 17 - Line 23 + Line 33)         1,844,73           143         FCR with Incentive ROE         (Line 141 / Line 142)         12,9           144         FCR with Incentive ROE without Depreciation         (Line 141 - Line 75) / Line 142         10.6           145         FCR with Incentive ROE without Depreciation and Pre-Commercial         (Line 132)         227,345,9           146         Net Revenue Requirement         (Line 132)         Attachment 6         -7,128,3           147         Reconciliation amount         Attachment 6         -7,128,3           148         Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones         Attachment 7         6,434,5           149         Facility Credits under Section 30.9 of the PJM OATT         Attachment 5
141       Net Revenue Requirement with Incentive ROE       (Line 139 + Line 140)       233,58         142       Net Transmission Plant + CWIP       (Line 17 - Line 23+ Line 33)       1,844,73         143       FCR with Incentive ROE       (Line 141 / Line 142)       12.9         144       FCR with Incentive ROE without Depreciation       (Line 141 - Line 75) / Line 142       10.6         145       FCR with Incentive ROE without Depreciation and Pre-Commercial       (Line 141 - Line 70 - Line 71 - Line 75) / Line 142       10.6         146       Net Revenue Requirement       (Line 132)       227,345,9         147       Reconciliation amount       Attachment 6       -7,128,3         148       Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones       Attachment 7       6,434,5         149       Facility Credits under Section 30.9 of the PJM OATT       Attachment 5
142       Net Transmission Plant + CWIP       (Line 17 - Line 23 + Line 33)       1,844,73         143       FCR with Incentive ROE       (Line 141 / Line 142)       12.9         144       FCR with Incentive ROE without Depreciation       (Line 141 - Line 75) / Line 142       10.6         145       FCR with Incentive ROE without Depreciation and Pre-Commercial       (Line 141 - Line 70 - Line 71 - Line 75) / Line 142       10.6         146       Net Revenue Requirement       (Line 132)       227,345,9         147       Reconciliation amount       Attachment 6       -7,128,3         148       Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones       Attachment 7       6,434,5         149       Facility Credits under Section 30.9 of the PJM OATT       Attachment 5
143       FCR with Incentive ROE       (Line 141 / Line 142)       12.9         144       FCR with Incentive ROE without Depreciation       (Line 141 - Line 75) / Line 142       10.6         145       FCR with Incentive ROE without Depreciation and Pre-Commercial       (Line 141 - Line 70 - Line 71 - Line 75) / Line 142       10.6         146       Net Revenue Requirement       (Line 132)       227,345,9         147       Reconciliation amount       Attachment 6       -7,128,3         148       Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones       Attachment 7       6,434,5         149       Facility Credits under Section 30.9 of the PJM OATT       Attachment 5
FCR with Incentive ROE without Depreciation FCR with Incentive ROE without Depreciation and Pre-Commercial  Net Revenue Requirement Reconciliation amount Attachment 6 Retaility Credits under Section 30.9 of the PJM OATT  Reconciliation Attachment 5
145 FCR with Incentive ROE without Depreciation and Pre-Commercial  146 Net Revenue Requirement 147 Reconciliation amount 148 Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones 149 Facility Credits under Section 30.9 of the PJM OATT  140 (Line 132) 141 Attachment 6 1-7,128,3 141 Attachment 7 142 Attachment 7 143 Attachment 5
146 Net Revenue Requirement (Line 132) 227,345,9 147 Reconciliation amount Attachment 6 -7,128,3 148 Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones Attachment 7 6,434,5 149 Facility Credits under Section 30.9 of the PJM OATT Attachment 5
147 Reconciliation amount Attachment 6 -7,128,3 148 Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones Attachment 7 6,434,5 149 Facility Credits under Section 30.9 of the PJM OATT Attachment 5
147 Reconciliation amount Attachment 6 -7,128,3 148 Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones Attachment 7 6,434,5 149 Facility Credits under Section 30.9 of the PJM OATT Attachment 5
149 Facility Credits under Section 30.9 of the PJM OATT  Attachment 5
149 Facility Credits under Section 30.9 of the PJM OATT  Attachment 5
150 <b>Net Zonal Revenue Requirement</b> (Line 146 + 147 + 148 + 149) <b>226,652,117</b>
Network Zonal Service Rate
151 1 CP Peak (Note K) PJM Data N/A
152 Rate (\$/MW-Year) (Line 150 / 151) <b>N/A</b>
153 Network Service Rate (\$/MW/Year) (Line 152) N/A

- A Electric portion only

  B For both the estimate and the reconciliation, Construction Work In Progress ("CWIP") and leases that are expensed as O&M (rather than amortized) are excluded.

## For the Estimate Process:

Transmission plant in service will show the end of year balance and is linked to Attachment 5 which shows detail support by project.

The transmission plant will agree to or be reconciled to the FERC Form 1 balance for the transmission plant.

New Transmission Plant expected to be placed in service in the current calendar year will be based on the average of 13 monthly investment costs

and shown separately detailed by project on Attachment 6.

Accumulated depreciation will show the end of year balance and is linked to Attachment 5 which shows detail support by project.

CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).

### For the Reconciliation Process:

Transmission plant in service will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes

new transmission plant added to plant-in-service

Accumulated depreciation will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes

accumulated depreciation associated with current year transmission plant.

- CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).

  C Includes Transmission portion only and (i) only land that has an estimated in-service date within 10 years may be included and (ii) a plan for the land's use is required to be included in the filing whenever the cost of the land is proposed to be included in rates.

  D Excludes all EPRI Annual Membership Dues
- E Excludes all Regulatory Commission Expenses
- F Includes Safety related advertising included in Account 930.1
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and p =
- the percentage of federal income tax deductible for state income taxes. If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- ROE will be established in the Commission order accepting the settlement in Docket No. ER07-562 and no change in ROE will be made absent a Section 205 or Section 206 filling at FERC.
- J Education and outreach expenses relating to transmission, for example siting or billing
  K As provided for in Section 34.1 of the PJM OATT; the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- L Amount of transmission plant excluded from rates per Attachment 5.

  M Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M on Line 47.

If they are booked to Acct 565, they are included on Line 50. Copies of PJM invoices will be provided upon request.

N The capital structure will remain 50% equity and 50% debt until construction of all of the segments of the TrAIL Project is completed and the entire TrAIL Project is placed in service. The first year that these projects are in service the formula will be run based on the 50/50 capital structure and on the actual year end capital structure. The two results will be weighted based on: the number of days the last project was in service and 365 day minus the numbers of days the last project was in service divided by 365 days. This can be illustrated using the following example:

Assume Last Project goes into service on day 260. Hypothetical Capital Structure until the last project goes into service is 50/50. Assume Year End actual capital structure is 60% equity and 40% debt.

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

# Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

		Trans-Allegheny Interstate Company								
Line	B1	B2	B3 End of Year Est. for	С	D Only	E	F	G		
	Beg of Year Total	End of Year Total	Final Total	Retail Related	Transmission Related	Plant Related	Labor Related	Total ADIT		
1 ADIT- 282 From Account Total Below	545,228,004	559,422,845	559,422,845		559,422,845			559,422,845		
2 ADIT-283 From Account Total Below 3 ADIT-190 From Account Total Below	101,839,033 (334,216,000)	99,335,630 (246,128,398)	99,335,630 (246,128,398)		98,104,325 (244,834,277)	:	:	98,104,325 (244,834,277)	Enter Negat	
4 Subtotal 5 Wages & Salary Allocator					412,692,892		100.0000%	412,692,892		
6 Gross Plant Allocator 7 ADIT					412,692,892	100.0000%		412,692,892		

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

Amount

0 < From Acct 283, below

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

A	B1	B2	B3 Trai	C ns-Allegheny Ir	D nterstate Company	<u>E</u>	F	G	
ADIT-190	Beg of Year Balance p234.18.b	End of Year Balance p234.18.c	nd of Year Est. for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
AMT Carryforward		982.089	982.089			982.089			Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
Charitable Contribution - WV RTA		280	280			280			Reclass of the tax portion (gross-up) for property items included in account
haritable Contribution Carryforward	10.899	13,455	13.455			13,455			Result of bonus depreciation
haritable Contribution State & Local RTA	249	10,400	13,433			13,433			Accounting change relating to A&G expense
AC-Fed-Norm	240	341.077	341.077			341.077			Accounting change relating to A&G expense
AC-Fed-Norm-Incurred-CWIP	1.862.609	1.892.583	1.892.583			1.892.583			Long term disability accrual
NOT BUT WITH THE WITH	1,002,000	1,002,000	1,002,000			1,002,000			Costs incurred as a result of Allegheny merging with FirstEnergy which a
IAC-Ferl-Norm-Reversal-CWIP	4.631.520								not to be included within the revenue requirement
HO-FEU-NUITI-REVEISAI-CWIF	4,031,320								Costs incurred as a result of Allegheny merging with FirstEnergy which a
IAC-MD-Norm-Incurred-CWIP	21.252	21.594	21.594			21.594			not to be included within the revenue requirement
AC-WD-North-incured-GWIF	21,232	21,394	21,594			21,594			not to be included within the revenue requirement
IAC-MD-Norm-Reversal-CWIP	50.842								Result of bonus depreciation
IAC-PA-Norm		60.344	60.344			60.344			Result of bonus depreciation
IAC-PA-Norm-Incurred-CWIP	70.048	71,176	71.176			71,176			Result of bonus depreciation
IAC-PA-Norm-Reversal-CWIP	167.099								Additional tax deprecation over book
ato 17 Hom Holoida Offi	107,000								Additional tax depreceded over book
IAC-VA-Norm		(48,080)	(48,080)			(48,080)			Additional tax deprecation over book
									Set-up of a reserve on transmission companies for the amount of merger
									expenses that have been overcollected and are owed to customers - timing
IAC-VA-Norm-Incurred-CWIP	20,232	20,557	20,557			20,557			difference between book and tax
IAC-VA-Norm-Reversal-CWIP	49,701								Reflects the adjustments and subsequent amortization of the regulatory as associated with the adjusted debt balances resulting from the FE/AYE mer (Offset is PAA - LT Regulatory Asset Amort below in 283)
IAC-WV-Norm		22,367	22,367			22,367			Temporary difference resulting from purchase accounting transactions
IAC-WV-Norm-Incurred-CWIP	155,180	157,678	157,678			157,678			Deductions related to state income taxes
IAC-WV-Norm-Reversal-CWIP	381,380					-			Additional tax deprecation over book
ASB 109 Gross-UP	11,882,116	(3,457,109)	(3,457,109)			(3,457,109)			Portion of AFUDC Equity that relates to property and booked to account 1
ederal NOL	225,521,300	146,951,695	146,951,695			146,951,695			Portion of AFUDC Equity that relates to property and booked to account 1
erger Costs: D&O Insurance	1,493	1,333	1,333		1,333				Portion of AFUDC Equity that relates to property and booked to account 1
lerger Costs: Licenses	68,888	61,482	61,482		61,482				Portion of AFUDC Equity that relates to property and booked to account 1
OL Deferred Tax Asset - LT PA	4,400,386	3,563,101	3,563,101			3,563,101			Paid AMT tax which generates a credit
									Temporary difference that is capitalized for book purposes but deductible
OL Deferred Tax Asset - LT WV	17,735,335	17,735,335	17,735,335			17,735,335			tax purposes
ension/OPEB : Other Def Cr. or Dr.	2,183,288	2,187,156	2,187,156			2,187,156			Taxable CIAC
urch Acct-LTD FMV	1,229,128	1,231,306	1,231,306		1,231,306				Taxable CIAC
tate Income Tax Deductible	5,039,440	443,800	443,800			443,800			Taxable CIAC
ax Interest Capitalized-Fed-Norm	29,576,802	29,507,775	29,507,775			29,507,775			Taxable CIAC
ax Interest Capitalized-Fed-Norm-Incurred-CWIP	32,238,748	32,415,858	32,415,858			32,415,858			Taxable CIAC
ax Interest Capitalized-MD-Norm	476,552	418,062	418,062			418,062			Temporary difference arising for removal of plant/property
ax Interest Capitalized-MD-Norm-Incurred-CWIP	306,436	308,401	308,401			308,401			Result of bonus depreciation
ax Interest Capitalized-PA-Norm	682,978	693,023	693,023			693,023			Other property related temporary differences
ax Interest Capitalized-PA-Norm-Incurred-CWIP	995,377	1,016,849	1,016,849			1,016,849			Actual amount of tax interest capitalized
ax Interest Capitalized-VA-Norm	627,601	499,957	499,957			499,957			Actual amount of tax interest capitalized
ax Interest Capitalized-VA-Norm-Incurred-CWIP	331,599	331,688	331,688			331,688			Actual amount of tax interest capitalized
ax Interest Capitalized-WV-Norm	2,831,360	2,671,993	2,671,993			2,671,993			Actual amount of tax interest capitalized
ax Interest Capitalized-WV-Norm-Incurred-CWIP	2,548,278	2,554,466	2,554,466			2,554,466			Actual amount of tax interest capitalized
ubtotal	346,098,116	242,671,288	242,671,288	-	1,294,120				
ess FASB 109 included above ess FASB 106 included above	11,882,116	(3,457,109)	(3,457,109)	-	-	(3,457,109)	-	-	
ntal	334,216,000	246.128.398	246.128.398		1,294,120	244.834.277		-	

## Instructions for Account 190:

- ADIT items related only to Retail Related Operations are directly assigned to Column C.
   ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
   ADIT items related only to Transmission are directly assigned to Column E.
   ADIT items related to Pitar and not in Columns C. D. & E are directly assigned to Column F.
   ADIT items related to Pitar and not in Columns C. D. & Ta' are directly assigned to Column F.
   ADIT items related to battor and not Columns C. D. & Ta' are directly assigned to Column C.
   D. ADIT items related to battor and not Columns C. D. & Ta' are directly assigned to Column C.
   D. Bernor of Columns C. D. & Ta' are directly assigned to Column C.
   D. Bernor of Columns C. D. & Ta' are directly assigned to Column C.
   D. Bernor of Columns C. D. & Ta' are directly assigned to Column C.
   D. Bernor of Columns C. D. & Ta' are directly assigned to Column C.
   D. Bernor of C. Bernor of Columns C. D. S. D. Bernor of Columns C.
   D. Bernor of C. B

## PJM TRANSMISSION OWNER

## Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	B3	С	D	E	F	G	
			Tran	s-Allegheny In	terstate Compan	у			
ADIT- 282	Beg of Year Balance p274.9.b	End of Year Balance p275.9.k	End of Year Est. for Final Total	Retail Related	Gas, Prod Or Other Related Related	Only Transmission Related Related	Plant Related Related	Labor Related Related	JUSTIFICATION
A&G Exportes Capitalized Accidented Tax Depresation Additional State Depresation MD Additional State Depresation MD Additional State Depresation PA Additional State Depresation VA Additional State Depresation VA Additional State Depresation VA AFILIDE State Text Text Protect AFILIDE State Text Text Protect Cost of Removal F-ABI 108 Gross-Up ABI 108 Gross-Up	5,860,076 510,293,001 2,044,318 7,055,017 3,272,806 46,156,850 4,217,661 	7,837,378 520,665,679 2,433,745 7,539,621 3,602,727 46,894,821 4,248,659 3 109,560 (2,537,660) (176,952,100)	7,837,378 520,665,679 2,433,745 7,539,621 3,602,727 46,894,821 4,248,659 3 109,560 (2,537,660) (176,952,100)			7.837.378 520,665,679 2.433.745 7.539.621 3.602.727 46,894,821 4,248.659 3 109,560 (2.537.660) (176,952.100)			Allowance for borrowed funds used durina construction (ABFUDC) Additional tax deprecation over book Tax depreciation Incrase in AACPDC Recises of the tax portion (gross-up) for property items included in account 282 Book depreciation Book depreciation Property Trust-Up Portion of Repairs & Maintenance 481a Adjustment offset in Account 182 Temporary difference for additional state depreciation allowed for WV tax return
Other Basis Differences Sale of Property - Book Gain or (Loss)  T&D Repairs  Vegetation Management - Transmission	(34,005,677) (73,032) 3,077,998 (162,689)	(34,044,286) (123,056) 2,930,713 (135,059)	(34,044,286) (123,056) 2,930,713 (135,059)			(34,044,286) (123,056) 2,930,713 (135,059)			Portion of AFUDC Debt that relates to property and booked to account 282  Sale of book gains and losses  Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules  Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43
Subtotal Less FASB 109 included above Less FASB 106 included above Total	558,681,845 13,453,841 545,228,004	382,470,745 (176,952,100) 559,422,845	382,470,745 (176,952,100) 559,422,845	-	:	382,470,745 (176,952,100) 559,422,845	:	:	

- 1. ADIT items related only to Retail Related Operations are directly assigned to Column C.
  2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
  3. ADIT items related only to Transmission are directly assigned to Column F.
  4. ADIT items related to Plant and not in Columns C. D. 8 E are directly assigned to Column F.
  5. ADIT items related to blact and not in Columns C. D. 8 The are directly assigned to Column F.
  6. Delivered income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

## PJM TRANSMISSION OWNER

## Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	В3	С	D	E	F	G	
			Trai	ns-Allegheny In	terstate Company	у			
ADIT-283	Beg of Year Balance p276.19.b	End of Year Balance p277.19.k	End of Year Est. for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Charitable Contribution State & Local RTA	-	260	260			260			West Virginia property tax payment
CIAC-Fed-Norm	5,076,307								Reclass of the tax portion (gross-up) for property items included in account 283
CIAC-Fed-Norm-Reversal-CWIP	-	848,550	848,550			848,550			Accounting change relating to A&G expense
CIAC-MD-Norm CIAC-MD-Norm-Reversal-CWIP	(8,334)	(68,524) 11,542	(68,524) 11,542			(68,524) 11,542			Accounting change relating to A&G expense Allocated portion of total liabilities relating to captive insurance
CIAC-PA-Norm CIAC-PA-Norm-Reversal-CWIP	142,194	75.880	75.880			75.880			Deferred revenues associated with attachments to FirstEnergy poles Additional tax deprecation over book
CIAC-VA-Norm CIAC-VA-Norm-Reversal-CIVIP	108,190	5.256	5,256			5.256			Additional tax deprecation over book Portion of AFUDC Debt that relates to property and booked to account 189
CIAC-WV-Norm	429,182	-	-			-			Portion of AFUDC Debt that relates to property and booked to account 191 Reflects the adjustments and subsequent amortization of adjusted debt
CIAC-WV-Norm-Reversal-CWIP Deferred Charge-EIB	- 16.118	53,850 20,304	53,850 20.304			53,850 20,304			balances associated with the FE/AYE merger
FASB 109 Gross-Up PAA - LT Regulatory Asset Amort	21,814,827 1,229,128	9,066,511 1,231,305	9,066,511 1,231,305		1.231.305	9,066,511			Portion of AFUDC Equity that relates to property and booked to account 283
PJM Receivable	40,638,686	42,616,309	42,616,309		1,231,305	42,616,309			Portion of AFUDC Equity that relates to property and booked to account 285
SC01 Timing Allocation Tax Interest Capitalized-Fed-Norm-Reversal-CWIP	381,593 31,516,799	382,269 32,111,359	382,269 32,111,359			382,269 32,111,359			Taxable CIAC Taxable CIAC
Tax Interest Capitalized-MD-Norm Tax Interest Capitalized-MD-Norm-Reversal-CWIP	55,650 299,285	305,994	305,994			305,994			Taxable CIAC Taxable CIAC
Tax Interest Capitalized-PA-Norm-Reversal-CWIP Tax Interest Capitalized-VA-Norm	972,064 122,568	1,013,950	1,013,950			1,013,950			Temporary difference arising for removal of plant/property Temporary difference arising for removal of plant/property
Tax Interest Capitalized-VA-Norm-Reversal-CWIP Tax Interest Capitalized-WV-Norm	324,084 146,931	328,125	328,125			328,125			Misc Liability Result of bonus depreciation
Tax Interest Capitalized-WV-Norm-Reversal-CWIP Valuation Allowance NOL WV	2,490,564 17,735,335	2,528,807 17.735.335	2,528,807 17,735,335			2,528,807 17.735.335			Other property related temporary differences
Vegetation Management	162,689	135,059	135,059			135,059			Valuation allowances recorded against state NOL carryforwards not expected to be realized
									Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
Subtotal	123,653,860	108,402,141	108,402,141		1,231,305	107,170,836		-	<u> </u>
Less FASB 109 included above Less FASB 106 included above	21,814,827	9,066,511	9,066,511	-	-	9,066,511	-		
Total	101,839,033	99,335,630	99,335,630		1,231,305	98,104,325			

## Instructions for Account 283:

- ADIT items related only to Retail Related Operations are directly assigned to Column C.
   ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
   ADIT items related only to Transmission are directly assigned to Column E.
   ADIT items related to Plant and not in Columns C. D. 8 E are directly assigned to Column F.
   ADIT items related to blant and not in Columns C. D. 8 T are directly assigned to Column F.

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

# Attachment 2 - Taxes Other Than Income Worksheet

Other Ta	axes	FERC Form No.1 page, line & Col	Amount	Allocator	Allocated Amount
Pla	ant Related		Gro	oss Plant Allocato	r
1.1 1.2 1.3 1.4 1.5 1.6 1.7 1.8 1.9 2.0	2016 State Property WV 2017 State Property WV 2017 State Property PA (PURTA) 2016 State Property PA (PURTA) 2016 Local Property WV 2017 Local Property WV 2017 Local Property WA 2017 Local Property PA 2016 Local Property MD 2017 Local Property MD	p263.34(i) p263.35(i) p263.21(i) p263.22(i) p263.1.7(i) p263.1.8(i) p263.1.12(i) p263.1.17(i) p263.1.21(i) p263.1.22(i)	4,391,325 4,609,024 33,000 4,769 8,172 9,916 1,671,545 5,478 784,582 750,996	100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000%	\$ 4,391,325 4,609,024 33,000 4,769 8,172 9,916 1,671,545 5,478 784,582 750,996 0
2.1 2.2	2017 Capital Stock Tax/Franchise PA 2014 WV Franchise Tax	p263.18(i) p263.32(i)	300 -25,833	100.0000% 100.0000%	300 -25,833
2.3	State Sales/Use Tax PA	p263.14(i)	579	100.0000%	579
4 To	otal Plant Related	_	12,243,853	100.0000%	12,243,853
La	bor Related		Wage	s & Salary Alloca	tor
5 6 7	Accrued Federal FICA Accrued Federal Unemployment State Unemployment		7,193 0 0		
8 To	otal Labor Related	_	7,193	100.0000%	7,193
Ot	her Included		Gro	oss Plant Allocato	r
9 10 11			0 0 0		0 0 0
12 <b>T</b> c	tal Other Included	_	0	100.0000%	0
13 <b>T</b> c	tal Included (Lines 4 + 8 + 12)		12,251,046	=	12,251,046 Input to Appendix A, Line 82
Re	etail Related Other Taxes to be Excluded				
14 15 16 17 18	Federal Income Tax Corporate Net Income Tax MID Corporate Net Income Tax PA Corporate Net Income Tax VA Corporate Net Income Tax WV	p263.2(i) p263.8(i) p263.13(i) p263.27(i) p263.31(i)	-36,777,833 449,968 2,977,317 365,106 6,016,774		
19	Subtotal, Excluded		-26,968,668		
20 <b>T</b> c	etal, Included and Excluded (Line 13 + Line 19)		-14,717,622		
21 <b>T</b> c	otal Other Taxes from p114.14.c	<u> </u>	12,251,046		
22	Difference (Line 20 - Line 21)		-26,968,668		

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

  Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.

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

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

	Attachment 3 - Revenue Credit Workpaper		Amount	FERC Form No.1 page, line & Col
	Account 454 - Rent from Electric Property			
1 2	Rent from Electric Property - Transmission Related (Note 3) Total Rent Revenues	(Line 1)	-	Page 300 Line: 19 Column: b
	Account 456 - Other Electric Revenues (Note 1)			
3 4	Schedule 1A  Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)		-	
8 9	Point to Point Service revenues for which the load is not included in the divisor received by Trans PJM Transitional Revenue Neutrality (Note 1) PJM Transitional Market Expansion (Note 1) Professional Services (Note 3) Revenues from Directly Assigned Transmission Facility Charges (Note 2) Rent or Attachment Fees associated with Transmission Facilities (Note 3)	smission Owner	1,483,526 - -	p328-330 Footnote Data Schedule Page: 328 Line: 1 Column: m
11	Gross Revenue Credits	(Sum Lines 2-10)	1,483,526	
	Less line 14g Total Revenue Credits	(Line 11 - Line 12)	- 1,483,526	Input to Appendix A, Line 131
	Revenue Adjustment to determine Revenue Credit			
14b 14c 14d 14e 14f	Revenues associated with lines 14b-g are to be included in lines 2-10 and total of those revenues entered here Costs associated with revenues in line 14a Net Revenues (14a - 14b) 50% Share of Net Revenues (14c / 2) Costs associated with revenues in line 14a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue. Net Revenue Credit (14d + 14e) Line 14a less line 14f		-	
15	Amount offset in line 4 above		-	
16	Total Account 454 and 456		1,483,526	
17				

- Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 178 of Appendix A.
- 18 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 14a 14g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).
- 20 Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support. For example revenues associated with distribution facilities. In addition Revenues from Schedule 12 of the PJM OATT are not included in the total above to the extent they are credited under Schedule 12 of the PJM OATT.

# Attachment 4 - Calculation with Incentive ROE

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

Difference between Base ROE and Incentive ROE

100

В	Difference between Base ROE and Incentive R	OE		100
Return Ca	lculation		Source Reference	
1	Rate Base		Appendix A, Line 46	1,492,891,577
2	Preferred Dividends	enter positive	Appendix A, Line 84	0
	Common Stock			
3	Proprietary Capital		Appendix A, Line 85	925,958,342
4	Less Accumulated Other Comprehensive Inc	come Account 219	Appendix A, Line 86	0
5	Less Preferred Stock		Appendix A, Line 87	0
6	Less Account 216.1		Appendix A, Line 88	0
7	Common Stock		Appendix A, Line 89	925,958,342
	Capitalization			
8	Long Term Debt		Appendix A, Line 90	624,703,932
9	Less Unamortized Loss on Reacquired Deb		Appendix A, Line 91	0
10 11	Plus Unamortized Gain on Reacquired Deb		Appendix A, Line 92 Appendix A, Line 93	0
12	Less ADIT associated with Gain or Loss Total Long Term Debt		Appendix A, Line 93 Appendix A, Line 94	624,703,932
13	Preferred Stock		Appendix A, Line 95	024,703,332
14	Common Stock		Appendix A, Line 96	925,958,342
15	Total Capitalization		Appendix A, Line 97	1,550,662,274
16	Debt %	Total Long Term Debt	Appendix A, Line 98	40.2863%
17	Preferred %	Preferred Stock	Appendix A, Line 99	0.0000%
18	Common %	Common Stock	Appendix A, Line 100	59.7137%
19	Debt Cost	Total Long Term Debt	Appendix A, Line 101	0.0394
20	Preferred Cost	Preferred Stock	Appendix A, Line 102	0.0000
21	Common Cost	Common Stock	1	2.70% 0.1270
22	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 16 * 19)	0.0159
23	Weighted Cost of Preferred	Preferred Stock	(Line 17 * 20)	0.0000
24	Weighted Cost of Common	Common Stock	(Line 18 * 21)	0.0758
25	Rate of Return on Rate Base ( ROR )		(Sum Lines 22 to 24)	0.0917
26	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 25)	136,911,938
Composit	e income Taxes			
	Income Tax Rates			
27	FIT=Federal Income Tax Rate		Appendix A, Line 109	21.00%
28	SIT=State Income Tax Rate or Composite		Appendix A, Line 110	7.82%
29	p = percent of federal income tax deductible for		Appendix A, Line 111	0.00%
30	T	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	Appendix A, Line 112	27.18%
31	T/ (1-T)		Appendix A, Line 113	37.32%
32	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		42,251,948
33	Total Income Taxes		(Line 32)	42,251,948
	<del>-</del>			

### Attachment 5 - Cost Support

Plant in Service Worksheet				deminent o Goot Gupp													
	s. Descriptions, Notes, Form 1 Page #s and Instruction	ns															
	,,,,,		13 Month Balance for	EOY Balance for													
			Reconciliation	Estimate													
										Meadowbrook		Bedington					
Calculation of Transmission Plant In Service	Source		Total	Total	Black Oak	Wylie Ridge	502 Junction - Territorial Line	Potter SS	OsageWhiteley	Transformer	North Shenandoah	Transformer	Meadowbrook Capacitor	Kemmer	Doubs #2 Trans	Doubs #3 Trans	Doubs #4 Trans
December	p206.58.b	For 2016	1.979.482.591		46.814.248	17.965.667	1.076.634.181	2.022.554	24.534.011	8.206.718	1.923.902	7.723.538	6,496,239	39.535.803	5.149.271	4.686.053	5.700.307
January	company records	For 2017	1,980,815,940		46,814,248	17,965,667	1,076,598,866	2,022,554	24,534,011	8.206.718	1.923.902	7.723.538	6.496.239	39.535.803	5.149.271	4.686.053	5.700.307
February	company records	For 2017	1,980,352,672		46,814,248	17,965,667	1,076,501,244	2,022,554	24,534,011	8,206,718	1,923,902	7,723,538	6,496,239	39,535,803	5,149,271	4,686,053	5,700,307
March	company records	For 2017	1,981,058,334		46.814.248	17.965.667	1.076.497.229	2.022.554	24.534.011	8.206.718	1.923.902	7.723.538	6.496.239	39.535.803	5.149.271	4.686.053	5.700.307
April	company records	For 2017	1,977,002,203		46,814,248	17,965,667	1,076,543,218	2,022,554	24,554,011	8.206.718	1.923.902	7.723.538	6.496.239	39.535.803	5.149.271	4.686.053	5.700.307
May	company records	For 2017	1,999,714,454		46.814.248	17.955.382	1.076.757.999	2.022.554	24.555.348	8.206.718	1.923.902	7.723.538	6.496.239	39.535.803	5.149.271	4.686.053	5.700.307
June	company records	For 2017	2,025,106,540		46.814.248	17.955.382	1.076.986.247	2.022.554	24.555.348	8.206.718	1.923.902	7.723.538	6.496.239	39.533.762	5.149.271	4.686.053	5.700.307
July	company records	For 2017	2,036,145,525		46,814,248	17,955,382	1,076,937,923	2,022,554	24,555,348	8.206.718	1.923.902	7.723.538	6.496.239	39.534.385	5.149.271	4.686.053	5.700.307
August	company records	For 2017	2,029,772,387		46.814.248	17.653.081	1.077.319.090	2.022.554	24.555.348	8.206.718	1.923.902	7.723.538	6.496.239	39.534.385	5.149.271	4.686.053	5.700.307
September	company records	For 2017	2,036,446,075		46.814.248	17.653.081	1.077.743.191	2.022.554	24.555.348	8.206.718	1.923.902	7.723.538	6.496.239	39.534.385	5.149.271	4.686.053	5.700.307
October	company records	For 2017	2,038,666,099		46,814,248	17,653,081	1,077,743,157	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	5,700,307
November	company records	For 2017	2,039,096,764		46.814.248	17.653.081	1.077.756.945	2.022.554	24.555.348	8.206.718	1.923.902	7.723.538	6.496.239	39.534.385	5.149.271	4.686.053	5.700.307
December	p207.58.a	For 2017	2.048.762.166	2.048.762.166	47.196.352	17.653.081	1.077.649.185	2.022.554	24.555.348	8.206.718	1.923.902	7.723.538	6.496.239	39.572.702	5.149.271	4.686.053	5.700.307
15 Transmission Plant In Service		_	2,011,724,750	2,048,762,166	46,843,641	17,843,068	1,077,051,421	2,022,554	24,548,680	8,206,718	1,923,902	7,723,538	6,496,239	39,537,939	5,149,271	4,686,053	5,700,307

					Details												
				13 Month	Plant Balance For reco	nciliation											
		Farmers Valley	Harvey Run			Grandview		Conemaugh-		Grandpoint &	Handsome Lake -						
Cabot SS	Armstrong	Capacitor	Capacitor	Doubs SS	Meadowbrook SS	Capacitor	502 Jct Substation	Seward	Luxor	Guilford	Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
7,119,671	15,623,574	1,800,807	832,202	4,993,604	60,762,197	657,191	10,130,932	27,408,598	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	1,800,807	832,202	4,993,604	61,018,354	657,191	10,130,932	27,408,598	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	1,800,807	832,202	4,993,604	61,018,354	657,191	10,130,932	27,412,106	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	1,800,807	832,202	4,993,604	61,018,354	657,191	10,130,932	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	1,800,807	832,202	4,993,604	61,018,354	657,191	10,130,932	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	1,800,807	832,202	4,993,604	61,018,354	657,191	10,130,932	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	1,802,346	832,202	4,993,604	61,020,631	657,191	10,130,932	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	1,801,420	832,202	4,993,604	61,034,739	657,191	10,130,932	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	1,801,420	832,202	4,993,604	61,034,739	657,191	10,130,932	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,025,074	832,202	4,993,604	61,034,739	657,191	10,130,932	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,025,074	832,202	4,993,604	61,034,739	657,191	10,130,932	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,066,754	832,202	4,993,604	61,034,739	657,191	10,621,689	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,066,954	832,202	4,993,604	61,310,947	657,191	10,780,107	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	1.876.453	832,202	4,993,604	61.027.634	657,191	10,218,619	27.411.818	1,199,446	1,781,380	12.863.994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438.837

																									/
									Clayshura Ring	Johnstown SS											Farmers Valley				
Moshannon	Waldo Run	Four Mile Junction	West Union SS 3	Shuman Hill/Mobiley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Bus	Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Oak Mound	Joffre SS	Erie South	Substation	Richwood Hill	Damascus SS	Warren Substation	Total
7.433.581	54,603,725	9.675.056	891.283	1.525.229	504.198	18,706,350	31.318.256	1.754.245	7.723.591	1,368,881	891.014	21.303.520	2.268.540	38.292.674	22.023.148	1.135.027	936.604	100.992.386	16,175,899	46.328.894	37.965.951	73.568.297			1.979.482.591.12
7.433.581	54,603,725	9,675,056	891.283	1.525.229	504.189	18,698,247	31.318.256	1.754.277	7,726,543	1,368,881	891.014	20.023.351	2.268.540	38.292.674	22.083.333	1,135,027	936.604	101,204,847	16.589.595	46.315.539	38.122.364	75.136.699			1,980,815,939,88
7,433,581	54,603,725	9,675,056	891,283	1,525,229	504,189	18,698,247	31,318,256	1,754,277	7,726,543	1,368,881	891,014	19,146,837	2,268,540	38,292,725	22,158,197	1,135,027	936,604	101,783,988	16,436,499	46,339,502	38,210,932	75,030,569			1,980,352,671.91
7,433,581	54,603,725	9,675,056	891,283	1,525,229	504,189	18,699,687	31,318,256	1,754,277	7,726,543	1,368,881	891,014	19,038,246	2,268,540	38,292,761	22,159,140	1,135,027	936,604	102,164,050	16,563,776	46,355,012	38,530,510	75,003,664			1,981,058,333.61
7,433,581	54,603,725	9,675,056	891,283	1,525,229	504,189	18,699,687	31,318,256	1,754,277	7,726,543	1,368,881	891,014	13,678,533	2,268,540	38,292,761	23,705,840	1,135,027	936,604	102,533,318	16,749,038	46,361,734	38,501,847	74,161,968			1,977,002,202.71
7,433,674	54,603,725	9,675,056	891,283	1,525,229	504,352	18,699,687	31,318,256	1,754,277	7,726,543	1,368,881	891,014	13,679,223	2,268,540	38,292,761	23,880,645	1,135,027	936,604	103,043,382	37,614,037	46,375,469	38,440,989	74,123,054	1,041,643	/	1,999,714,454.25
7,433,674	54,603,725	9,675,056	891,283	1,525,229	688,977	18,699,687	31,318,256	1,754,277	7,726,821	1,368,881	885,549	13,666,093	2,268,540	38,294,634	23,932,779	1,135,027	936,604	103,767,348	37,150,968	46,503,530	38,838,135	74,138,044	1,147,202	24,035,092	2,025,106,540.12
7,433,674	54,603,725	9,675,056	891,283	1,525,229	688,977	18,699,687	31,318,256	1,754,277	7,726,821	1,368,881	885,549	13,666,154	2,268,540	38,298,225	24,346,182	1,135,027	936,604	103,932,645	47,477,938	46,518,155	38,895,131	74,129,085	1,178,405	24,105,409	2,036,145,524.94
7,433,674	54,603,725	9,675,061	891,283	1,525,229	688,977	18,699,687	31,318,256	1,754,277	7,726,913	1,368,881	885,715	13,667,565	2,268,540	38,296,638	24,172,790	1,135,027	936,604	97,732,465	47,429,985	46,523,137	38,902,489	74,148,090	1,175,789	24,046,115	2,029,772,387.04
7,433,674	54,603,725	9,675,061	891,283	1,525,229	692,103	18,699,687	31,318,256	1,754,277	7,730,920	1,368,881	885,549	13,665,943	2,268,540	38,297,431	24,172,272	1,135,027	936,604	103,537,260	47,449,703	46,524,021	38,919,384	74,227,319	1,176,299	24,144,397	2,036,446,074.80
7,527,658	56,343,908	9,675,061	891,283	1,525,229	692,259	18,699,687	31,318,256	1,754,277	7,730,920	1,368,881	885,549	13,677,199	2,268,540	38,297,389	24,225,124	1,135,027	936,604	103,609,772	47,469,872	46,529,451	39,203,925	74,275,520	1,176,589	24,034,922	2,038,666,099.16
7,527,658	56,182,394	9,675,061	891,283	1,525,229	692,263	18,699,687	31,318,256	1,754,277	7,730,920	1,368,881	885,549	13,675,134	2,268,540	38,297,389	24,198,195	1,135,027	936,604	103,580,275	47,470,959	46,534,756	39,262,322	74,315,148	1,176,573	24,034,964	2,039,096,764.38
7,527,658	56,430,354	9,675,061	891,283	1,525,229	692,272	18,699,687	31,318,256	1,754,277	7,730,920	1,368,881	885,549	17,039,738	2,268,540	38,297,866	24,416,851	1,135,027	936,604	108,659,987	47,495,352	46,533,012	39,291,847	74,201,465	1,246,287	24,033,255	2,048,762,165.52
7,455,327	54,999,531	9,675,058	891,283	1,525,229	604,703	18,699,978	31,318,256	1,754,275	7,727,734	1,368,881	888,084	15,840,580	2,268,540	38,295,071	23,498,038	1,135,027	936,604	102,810,902	34,005,663	46,441,708	38,698,910	74,342,994	716,830	12,956,473	2,011,724,749.96

1 924 120 900

## Trans-Allegheny Interstate Line

					Link to Appendix A, I
				Link to Appendix A. line 15	15
Calcula	tion of Distribution Plant In Service	Source			
Decemi		p206.75.b	For 2016	and the second second	
January		company records	For 2017	and the second second	
Februar	y	company records	For 2017	and the second second	
March		company records	For 2017		
April		company records	For 2017		
May		company records	For 2017		
June		company records	For 2017		
July		company records	For 2017		
August		company records	For 2017		
Septem		company records	For 2017		
Octobe		company records	For 2017		
Novemi	per	company records	For 2017		
Decemi		p207.75.g	For 2017		
Distribu	ition Plant In Service				
Calcula	tion of Intangible Plant In Service	Source			
Decemi	oer	p204.5.b	For 2016	21.416.232	
Decemi	agr .	p205.5.a	For 2017	21.131.450	21,131,4
Intangi	ble Plant In Service			21,273,841	21,131,4
					Link to Appendix A.
				Link to Appendix A, line 18	18
Calcula	tion of General Plant In Service	Source			
Decem	ner .	n206 99 h	For 2016	57 280 481	
Decemi		n207 99 n	For 2017	61,596,454	61,596.4
	Plant In Service	DED1.30.0	1912911	59.438.468	61,596,4
					Link to Appendix A.
				Link to Annendix A. line 18	
Calcula	tion of Production Plant In Service	Source		CHIK TO ADDENDIX A: HIE TO	
Decemi	tor.	n204.46h	For 2016		
January		company records	For 2017		
Februar		company records	For 2017		
March	,	company records	For 2017		
April		company records	For 2017		
May		company records	For 2017		
June		company records	For 2017		
July		company records	For 2017	1	
		company records	For 2017		
August	her	company records	For 2017		
August		company records	For 2017		
Septem		company records	For 2017		
Septem Octobe Novem	ber		F== 2047		
Septem Octobe Novemi Decemi	ber ber	p205.46.g	For 2017		
Septem Octobe Novemi Decemi	ber		For 2017	:	
Septem Octobe Novem Decemi Produc	ber ber tion Plant in Service	p205.46.a	For 2017	2.092.437.058	2.131.490.0
Septem Octobe Novem Decemi Produc	ber ber		For 2017	2,092,437,058	2,131,490,0 Link to Appendix A.

### Attachment 5 - Cost Support

1				710	acomount o Goot Gupp													
Accun	nulated Depreciation Worksheet																	
Attach	ment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions																	
				13 Month Balance for Reconciliation	EOY Balance for Estimate													
								502 Junction - Territorial			Meadowbrook		Bedington	Meadowbrook				
	Calculation of Transmission Accumulated Depreciation	Source				Black Oak	Wylie Ridge	Line	Potter SS	Osage Whiteley	Transformer	North Shenandoah	Transformers	Capacitor	Kammer	Doubs #2 Trans	Doubs #3 Trans	Doubs #4 Trans
	December	Prior year FERC Form 1 p219.25.b	For 2016	172.111.811		12.167.141	(1.476.334)	124.627.317	139.292	1.998.527	1,409,589	241.568	1.274.093	1.020.238	5.997.604	604.038	485.215	895.794
	January	company records	For 2017	175,570,667		12.281.784	(1.427.698)	126.339.793	142.157	2.048.025	1.423.745	244.935	1.287.609	1.032.328	6.068.792	611.945	492.073	908.258
	February	company records	For 2017	178,829,292		12,396,426	(1,379,062)	127,850,077	145,023	2,093,524	1,437,900	248,302	1,301,125	1,044,418	6,135,980	619,853	498,931	920,722
	March	company records	For 2017	182,245,989		12.511.068	(1.330.426)	129.563.575	147.888	2.141.022	1.452.055	251.669	1.314.641	1.056.508	6.205.167	627.761	505.789	933.186
	April	company records	For 2017	185,703,788		12.625.711	(1.281.790)	131.273.571	150.753	2.188.541	1,486,211	255.038	1.328.158	1.068.598	6.274.355	635.668	512.647	945.651
	May	company records	For 2017	189,171,634		12,740,353	(1,233,163)	132,971,010	153,618	2,238,081	1,480,368	258,402	1,341,674	1,080,689	6,343,543	643,576	519,505	958,115
	June	company records	For 2017	192,732,513		12.854.995	(1.184.545)	134.712.415	156.484	2.283.623	1,494,521	261.769	1.365.190	1.092.779	6.412.729	651.483	526.363	970.579
	July	company records	For 2017	196,231,680		12,969,637	(1,135,927)	138,356,749	159,349	2,331,176	1,508,680	265,138	1,388,706	1,104,869	6,481,913	659,391	533,221	983,043
	August	company records	For 2017	200,126,662		13,084,280	(1,087,574)	138,391,271	162,214	2,378,740	1,522,843	268,503	1,382,222	1,116,959	6,551,098	667,298	540,079	995,507
	September	company records	For 2017	203,664,353		13.198.922	(1.039.485)	140.080.892	165.079	2.428.304	1.537.006	271.870	1.395.739	1.129.049	6.620.284	675.208	548.937	1.007.971
	October	company records	For 2017	207,295,698		13,313,564	(991,396)	141,868,403	167,945	2,473,869	1,551,169	275,237	1,409,255	1,141,139	6,689,469	683,113	553,795	1,020,438
	November	company records	For 2017	211,032,344		13,428,207	(943,307)	143,769,934	170,810	2,521,434	1,565,331	278,603	1,422,771	1,153,230	6,758,654	691,021	560,653	1,032,900
	December	p219.25.b	For 2017	214.622.366	214.622.366	13.543.183	(895.218)	145.511.619	173.675	2.568.999	1.571.867	281.970	1.436.287	1.165.320	6.827.873	698.928	567.511	1.045.384
23	Transmission Accumulated Depreciation			193,026,061	214,622,366	12,855,021	(1,185,071)	134,870,510	156,484	2,283,682	1,493,945	261,769	1,355,190	1,092,779	6,412,728	651,483	526,363	970,579

					Details												
				13 Mon	th Balance For Recond	liation											
Cabot SS	Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	502 Jct Substation	Conemaugh- Seward	Luxor	Grandpoint & Guilford	Handsome Lake - Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
733,534	841,133	58,227	48,787	297,382	3,227,831	45,051		1,449,574	58,153	95,166	734,962	1,895,402	175,755	28,637	2,341,211	258,397	22,0
745.994	868.844	59.868	50.243	306.067	3.334.075	46.202		1.503.122	60.265	98.272	758.009	1.958.854	181.578	29.633	2.418.200	267.046	22
758,454	896,556	61,509	51,699	314,752	3,440,318	47,353		1,556,674	62,377	101,378	781,055	2,022,306	187,401	30,630	2,495,188	275,696	23,
770.914	924.267	63.150	53.158	323.437	3.546.561	48.504	533.790	1.610.229	64.490	104.484	804.102	2.085.758	193.225	31.626	2.572.176	284.346	24.
783.374	951,979	64,790	54,612	332,122	3.652.804	49.665	544.129	1.663.784	66,602	107,590	827.149	2.149.210	199.048	32.623	2,649,164	292,995	25.
795.834	979.690	66.431	56,068	340.807	3.759.048	50.807	554.469	1,717,340	68.714	110.695	850,196	2.212.662	204.872	33.619	2,726,152	301.645	25.
808.294	1.007.402	68.072	57.525	349,492	3.865.291	51,958	564.808	1,770.891	70.826	113.801	873.243	2.276.114	210.695	34.616	2.803.140	310,295	26.
820.754	1.035.113	69.713	58,981	358,177	3.971.534	53,109	575.147	1.824.446	72.938	116,907	896.290	2.339.566	216.519	35.612	2,880,128	318,944	27.
833.214	1.062.825	71,354	60.437	386.862	4.077,778	54.260	585,505	1.878.002	75,050	120.013	919,338	2.403.018	222.342	36,609	2,957,116	327.594	28
845,674	1.090,536	72,995	61.894	375,547	4,184,021	55 411	595.883	1,931,557	77.162	123,119	942,386	2.466.470	228.165	37,605	3,034,105	338 244	28.
858.134	1.118.248	74.636	63.350	384.232	4.290.264	56.562		1,985,112	79.274	126,225	965.433	2.529.922	233.989	38.602	3.111.093	344.894	29
870,594	1,145,959	76,277	64.807	392,917	4.396.507	57.713		2.038.667	81,386	129,331	988.481	2.593.374	239.812	39,598	3,188,081	353,543	30
883.054	1 173 671	77 918	66 263	401 602	4,502,751	58.865		2,000,007	83,498	132,437	1 011 529	2,656,827	245.636	40 594	3,265,069	362 193	31.

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										Claysburg Ring	Johnstown SS											Farmers Valley				
Moshar	non Wald	do Run Fr	our Mile Junction	West Union SS S	human Hill/Mobley	Bartonville	Squab Hollow SS S	Equab Hollow SVC	Shingletown	Bus	Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Oak Mound	Joffre SS	Erie South	Substation	Richwood Hill	Damascus SS	Warren Substation	Total
	70,995	2,646,910	396,161	39,325	96,947	14,676	634,023	1,187,265	61,282	252,224	41,277	17,768	501,481	67,794	977,577	504,326	27,030	20,618	658,912	24,466	827,639	457,332	187,667			172,111,811
	84.004	2.767.211	412.054	40.885	99.631	15.558	674.216	1.264.108	64.969	265.813	43.673	18.710	545.526	71.712	1.044.589	535,178	29.016	22.257	841.109	51.993	941.901	523.910	340.686			175.570.667
	197,012	2,887,517	427,947	42,444	102,316	16,441	714,402	1,340,952	68,656	279,406	46,068	19,653	588,939	75,629	1,111,601	586,147	31,003	23,896	1,024,066	79,748	1,056,175	590,701	494,963			178.829.292
		3.007.829	443.840	44.004	105.000	17.323	754.501	1.417.795	72.343	292.997	48.464	20.595	585.902	79.547	1.178.613	597.182	32.989	25.535	1.207.946	107.478	1.170.498	657.850	649.164			182.245.989
		3.128.144	459.733	45.584	107.684	18.205	794.779	1.494.639	76.030	306.589	50.859	21.537	624.840	83.465	1.245.626	629.572	34.975	27.174	1.392.544	135.481	1.285.277	725.552	802.616			185.703.788
		3,248,460	475,625	47,124	110,369	19,088	834,968	1,571,482	79,717	320,181	53,255	22,479	658,450	87,382	1,312,638	663,469	38,962	28,813	1,577,999	189,232	1,399,502	793,473	955,300	911		189,171,634
	149.048	3.368.776	491.518	48.683	113.053	20.132	875.157	1.648.326	83.399	333.773	55.650	23.421	692.154	91.300	1.379.652	697.564	38.948	30.453	1.764.491	268.091	1.513.901	861.688	1.107.964	2.827	21.031	192.732.513
	62,057	3,489,094	507,411	50,243	115,737	21,338	915,345	1,725,170	87,077	347,368	58,046	24,384	725,968	95,217	1,448,671	732,067	40,934	32,092	1,951,664	359,143	1,628,476	930,292	1,260,638	4,862	63,154	196.231.680
	75,068	3,609,414	523,304	51,803	118,422	22,543	955,533	1,802,013	90,754	380,958	60,442	25,306	760,274	99,135	1,513,691	766,779	42,920	33,731	2,130,354	462,985	1,743,075	998,939	1,414,052	6,922	105,286	200,126,662
	88.075	3.729.733	539.197	53.383	121.101	23.752	996.722	1.878.857	94.432	374.554	62.837	26.248	796.061	103.053	1.580.711	801.340	44.907	35.370	2.295.572	568.958	1.857.682	1.067.605	1.568.285	8.980	147.454	203.664.353
	101,166	3,850,056	555,089	54,922	123,785	24,963	1,035,910	1,955,700	98,109	388,154	65,233	27,190	829,856	106,970	1,647,731	835,946	46,893	37,009	2,455,983	670,965	1,972,296	1,138,534	1,722,620	11,038	189,611	207.295.698
	114,339	3,961,211	570,982	56,482	128,469	26,175	1,076,098	2,032,544	101,787	401,753	67,628	28,132	864,690	110,888	1,714,752	870,578	48,879	38,648	2,616,400	774,992	2,086,923	1,205,761	1,877,027	13,097	231,676	211,032,344
	27.513	4.084.667	586.875	58.042	129.153	27.386	1.116.287	2.109.387	105.464	415.353	70.024	29.075	902.567	114.806	1.781.773	905.372	50.866	40.287	2.782.201	879.041	2.201.052	1.275.056	2.031.385	15.217	273.742	214.622.366
3	9,105 3	3,367,617	491,518	48,683	113,051	20,583	875,156	1,648,326	83.386	333,778	55,650	23,421	698,131	91,300	1,379,663	700,424	38,948	30,453	1.746.095	351.583	1,514,184	863,438	1,108,642	4.912	79,381	193.026.061

#### Trans-Allegheny Interstate Line

			Att	achment 5 - Cost Sup Link to Appendix A, line
Calculation of Distribution Accumulated Depreciation December	Source Prior year FERC Form 1 p219.26.b	For 2016	LINK TO ADDRING A TIME 23	_
January	company records	For 2017		
February	company records	For 2017		
March	company records	For 2017		
April	company records	For 2017		
May	company records	For 2017		
7				
June	company records	For 2017		
July	company records	For 2017		
August	company records	For 2017		
September	company records	For 2017		
October	company records	For 2017		
November	company records	For 2017		
December	p219.26.b	For 2017		
Distribution Accumulated Depreciation				
Calculation of Intangible Accumulated Depreciation	Source Prior year FERC Form 1 p200.21.b	For 2016	9.878.555	
December	n200.21h	For 2017	12 460 765	12 460 765
Accumulated Intangible Depreciation	DESIGNATIO	1012011	11,169,660	12,460,765
				Link to Appendix A. line
			Link to Annendix A. line 25	25
Calculation of General Accumulated Depreciation	Source		Link to Appendix A. line 25	25
December	Prior year FERC Form 1 p219.28b	For 2016	8,244,119	
December December		For 2016 For 2017	8,244,119 9,930,498	9,930,498
December December	Prior year FERC Form 1 p219.28b		8,244,119	9,930,498 9,930,498
December December Accumulated General Depreciation	Prior year FERC Form 1 p219.28b p219.28.b		8,244,119 9,930,498	9,930,498 9,930,498 Link to Appendix A, line
December December Accumulated General Depreciation  Calculation of Production Accumulated Decreciation	Prior year FERC Form 1 p219.28b p219.28.b	For 2017	8,244,119 9,930,498 9,087,308 Link to Appendix A. line 24	9,930,498 9,930,498 Link to Appendix A, line
December  Accumulated General Depreciation  Calculation of Production Accumulated Decreciation December	Prior year FERC Form 1 p219.28b p219.28.b Source Prior year FERC Form 1 p219.20.b-24.b	For 2017	8,244,119 9,930,498 9,087,308	9,930,498 9,930,498 Link to Appendix A, line
December  Accumulated General Depreciation  Calculation of Production Accumulated Depreciation  December  January	Prior year FERC Form 1 p219.28b p219.28.b Source Prior year FERC Form 1 p219.20.b-24.b company records	For 2017 For 2016 For 2017	8,244,119 9,930,498 9,087,308 Link to Appendix A. line 24	9,930,498 9,930,498 Link to Appendix A, line
December  Accumulated General Depreciation  Calculation of Production Accumulated Decreciation December	Prior year FERC Form 1 p219.28b p219.28.b Source Prior year FERC Form 1 p219.20.b-24.b company records	For 2017	8,244,119 9,930,498 9,087,308 Link to Appendix A. line 24	9,930,498 9,930,498 Link to Appendix A, line
December  December  Accumulated General Depreciation  Calculation of Production Accumulated Decreciation December January Feboury	Prior year FERC Form 1 p219.28b p219.28.b Source Prior year FERC Form 1 p219.20.b-24.b company records	For 2017 For 2016 For 2017 For 2017	8,244,119 9,930,498 9,087,308 Link to Appendix A. line 24	9,930,498 9,930,498 Link to Appendix A, line
Documber Decumber  4 Accumulated General Depreciation  Calculation of Production Accumulated Decreciation Documber January February Retrin Mary May	Prior year FERC Form 1 p.219.28b p.219.28 b. p.219.28 b. p.219.28 b. p.219.28 b. p.219.29 b. p.219.20 b.24 b. company records	For 2017 For 2016 For 2017 For 2017 For 2017 For 2017	8,244,119 9,930,498 9,087,308 Link to Appendix A. line 24	9,930,498 9,930,498 Link to Appendix A, line
Docember Documber Documber Accumulated General Depreciation  Calculation of Production Accumulated Decreciation Documber February March April June June	Pior year ERCF Form 1 p219.28b p219.28 b Source Pior year FERC Form 1 p219.20 b-24 b company records company records company records company records company records company records	For 2017 For 2016 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017	8,244,119 9,930,498 9,087,308 Link to Appendix A. line 24	9,930,498 9,930,498 Link to Appendix A, line
Documber Documber Accumulated General Depreciation Calculation of Production Accumulated Decreciation January February May May May May May May May May May Ma	Pior year ERC Form 1 p219.28b p219.28 b Source Floor year ERC Form 1 p219.20 b-24 b company records company records company records company records company records company records company records company records	For 2017  For 2016  For 2017	8,244,119 9,930,498 9,987,398 Link to Appendix A. line 24	9,930,498 9,930,498 Link to Appendix A, line
December Constructed General Depreciation Accumulated General Depreciation Calculation of Production Accumulated Desrectation December January Again Again June June June June June June June Jun	Pilor year ERC Form 1 p219 28b p219 28 b. p219 20 b. p24 b. company records compan	For 2017 For 2016 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017	8,244,119 9,930,498 9,987,398 Link to Appendix A. line 24	9,930,498 9,930,498 Link to Appendix A, line
Docember Docember Accommunated General Depreciation Calculation of Production Accommunated Depreciation Docember Fathany Maturn April June June June September September	Pilor year FERC Form 1 p219.28b p219.28 b. p219.29 b. p	For 2017  For 2016 For 2017	8,244,119 9,930,498 9,987,398 Link to Appendix A. line 24	9,930,498 9,930,498 Link to Appendix A, line
December Constructed General Depreciation Accumulated General Depreciation Calculation of Production Accumulated Desrectation December January Again Again June June June June June June June Jun	Pilor year FERC Form 1 p219-28b p219-28 b p219	For 2017  For 2016  For 2017	8,244,119 9,930,498 9,987,398 Link to Appendix A. line 24	9,930,498 9,930,498 Link to Appendix A, line
Documber Documber Accumulated General Depreciation Coloration of Production Accumulated Depreciation January Fathamy Hospital May April May April Apri	Pilor year FERC Form 1 p219.28b p219.28 b. p219.29 b. p	For 2017  For 2016 For 2017	8,244,119 9,930,498 9,987,398 Link to Appendix A. line 24	9,930,498 9,930,498 Link to Appendix A, line
December Construction Accountable General Depreciation Calculation of Production Accoundated Desrectation Describe January Again Again January	Prior year FRCF Form 1 p219 28b p219 28b b219 28b b219 28b b120 b219 28b b2	For 2017  For 2016 For 2017	8,244,119 9,930,498 9,987,398 Link to Appendix A. line 24	9,930,498 9,930,498 Link to Appendix A, line
December  Control Description  Accounted General Depreciation  Calculation of Production Accountated Description  Description  Accounted Technology  Accounted Technology  Accounted Technology  Accounted Technology  Accounted Technology  Accounted Technology  Colored Technology  Production Accountated Description	Prior year FRCF Form 1 p219 28b p219 28 b p219 29 b p219 219 20 b p219 219 24 b p219 219 219 24 b p219 219 219 219 219 219 219 219 219 219	For 2017  For 2016 For 2017	8,244,119 9,333,498 9,337,398 Link to Aocendix A. Inc 24	9.030.498 9.930.498 Link to Appendix A, line 24
Docember Docember Accumulated General Depreciation Calculation of Production Accumulated Depreciation Calculation of Production Accumulated Depreciation January Fotoury Autor Autor Autor Autor Autor Autor Docember Goods	Prior y year FRCF Form 1 p219 28b p219 28b b219 28b b210 28b b219 28b b219 28b b219 28b b219 28b b219 28b b219 28b b210 28b b219	For 2017  For 2016 For 2017	8,244,119 9,030,198 9,027,308 Link to Appendix A. line 24	9,930,498 9,930,498 Link to Appendix A, line

#### Attachment 5 - Cost Support

	Atta	chment 5 - Cost Supp	port		
Electric / Non-electric Cost Support					
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and	Instructions	Form 1 Amount	Electric Portion	Non-electric Portion	Debilo
Link to Appendix A, line #5, Descriptions, Notes, Form 1 Page #5 and	a mondetions		Decore Foreign	Hornacon Follows	Learn
				Average of Beginning	
Materials and Supplies		Beg of year	End of Year (for estimate)	and Ending Balances	
40 Transmission Materials & Supplies 37 Undistributed Stores Expense	p227.8 p227.16			-	
Allocated General Expenses					-
51 Plus Property Under Capital Lesses	0 p200.4.c				
Transmission / Non-transmission Cost Support					
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and	d Instructions	Beg of year	End of Year (for estimate)	Average of Beginning and Ending Balances	Details
34 Transmission Related Land Held for Future Use	Total Non-transmission Related				Enter Details Here
	Transmission Related			:	
CWIP & Expensed Lease Worksheet					
				Expensed Lease in Form 1 Amount	
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and	d Instructions	Beg of year	CWIP In Form 1 Amount	Amount	Details .
Plant Allocation Factors 6 Electric Plant in Service	(Note B) Attachment 5	2,058,179,304			
Plant In Service					
15 Transmission Plant In Service Accumulated Depreciation	(Note B) Attachment 5	1,979,482,591		-	
23 Transmission Accumulated Depreciation	(Note B) Attachment 5	172,111,811			
Pre-Commercial Costs Capitalized					
The definitional decide duplicances					
				Average of Beginning	
		FOY for Estimate and ROY	Amortization Amount	and Ending Balances Calculated End of Year (for estimate and	
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and	d Instructions	for Final	(Over 4 Years)	Balance reconciliation)	
35 Unamortized Capitalized Pre-Commercial Costs					
35 Unamortized Capitalized Pre-Commercial Costs		s -	s -	s - s -	
EPRI Dues Cost Support					
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and In	nstructions	Beg of year	EPRI Dues		Deails
Allocated General & Common Expenses			0		
58 Less EPRI Dues	(Note D) p352 & 353	0	0		Enter Details Here
Regulatory Expense Related to Transmission Cost Support					
				Non-transmission Related	
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Directly Assigned A&G	d Instructions	Form 1 Amount	Transmission Related	Related	Details
				Link to Appendix A, line	
62 Regulatory Commission Exp Account 928	(Note G) p323.189.b			. 62	Enter Details Here
Safety Related Advertising Cost Support					
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and	d Instructions	Form 1 Amount	Safety Related	Non-safety Related	Details
Directly Assigned A&G				Link to Appendix A, line	
66 General Advertising Exp Account 930.1	(Note F) p323.191.b			. 66	Enfor Datalis Here
	· · · · · · · · · · · · · · · · · · ·				

#### Attachment 5 - Cost Support

MultiState Workpaper	Attacament 5 - Cost Support
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions Income Tax Rates	State 1         State 2         State 4         State 5         Creation           NDD 125%         NV 65%         PM 595%         VA 65%           Company Line or Company Line or Company Line or Line purple and property for each fundation of         PM 595%         VA 65%
110 SIT=State Income Tax Rate or Composite (Note H)	7.8595
Education and Out Reach Cost Support	
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions  Directly Assigned A&G	Form 1 Amount Education & Outracch Other Datails
63 General Advertising Exp Account 930.1 (Note J) p323.191.b	- Enter Details Here
Excluded Plant Cost Support	Forbel Transition
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions  Adjustment to Remove Requirements Associated with Excluded Transmission Facilities	Facilities Description of the Facilities
126 Excluded Transmission Facilities (Note L)	General Description of the Facilities
Step-Up Facilities	·
Instructions:  1 Remove all investment below 69 kV or generator step up transformers included in transmission plant in service that are not a result of the KIEP Process	Enter 5
2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used: Example	Or Enter's
A Total investment in substation 1,000,000  B Identifiable investment in Transmission (provide workpapers) 500,000	
C Identifiable investment in Distribution (provide workpapers) 400,000	
D. Amount to be excluded (A x (C / (B + C))) 444,444	Add more lines if necessary
Prepayments	
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Beg of year End of Year and Endring Balances Allocation Transmission Richard Datable
36 Prepayments Prepayments Prepaid Insurance	Etat \$ Anount   142,535 237,647 190,091 100% 190,091
Prepaid Pensions if not included in Prepayments Total Prepayments	- 0 0 100% 0 142,535 237,447 190,091 190,091
Detail of Account 566 Miscellaneous Transmission Expenses  Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Total States
70 Amortization Expense on Pre-Commercial Cost 71 Pre-Commercial Expense	S Summary of Pre-Commercial Expenses
72 Miscellaneous Transmission Expense Total Account 566 Miscellaneous Transmission Expenses p.321.97.b	672.064 Cost Element Name Total S 672.064
	Labor & Overhead (1)
	Monitorious (2) Outside Services Logis (3)
	Outside Stervinces Others (4) Outside Stervinces Relates (5)
	Advertising (8) Transit Cologing and Meals (7)
	Total -
	(f) Labor & ownhead amount includes costs allocated to preparation of the preliminary survey and investigation. (2) Mecalitaneous amount includes rests of virulement the department facilities for open houses, Field XX
	fees for various makings from leagh of the leagh of the second in Finance, the for various conference calls are PM appellation to Enter the Conference calls are PM appellation for the Conference calls are the Conference call are the Conference calls are the Conference ca
	<ol> <li>Cludde legal among includes the cost for research any preparation of the filing to determine controls and availability.</li> </ol>
	(4) Other services other includes fees for website development, media relations services, campaign
	management, open houses and research annice.  (5) Qualizes services research annices are sufficient or native consultant regarding rate design.
	(6) Advantage includes newspaper and other media amouncements of jubble sopping meetings related to the proposal project.
	(i) Travel, beging and meals are the direct expenses for Allegheny staff to attand the coping meetings.
Net Revenue Requirement  149 Facility Credits under Section 30.9 of the PJM OATT	

#### Attachment 5 - Cost Support

Depreciation Rate

				Survivor	Salvage	Rate (Annual)											
ANSMISSION PLANT		Life		Curve	Percent	Percent	Black Oak	Wylie Ridge		Meadow brook Transformer	North Shenandoah	Bedington Transformer	Meadowbrook Capacitor	Kammer Transformers	Doubs Replacement Transformer #2	Doubs Replacement Transformer #3	Doubs Replacem Transformer #
L2 Lan	d & Land Rights - Easements	70	_	R4	0	1.43			2,463,141								
	uctures & Improvements /C	50 35	-	R3	(10)	2.20 2.86	16,761		1,353,766								
Sta	tion Equipment						1,359,281	581,116	793,597	169,905	40,402	162,194	145,082	830,268	94,890	82,296	
Oi		50	-	R2	(5)	2.10											
S\	/C	Note 1	-	80 R2 - 35-vr truncation		2.96											
Sc	CADA	15	-	S3	0	6.67											
Tov	vers & Fixtures	65	-	R4	(25)	1.92			7,306,837								
Pol	es & Fixtures	55	-	R2.5	(20)	2.18			2,951,859								
Ove	erhead Conductors & Devices																
Oi	her	55		R2.5	(40)	2.80			6,289,004								
CI	earing	70	-	R4	0	1.43			18,393								
Uno Uno	derground conduit	55		S3	(5)	1.91											
	derground conductor and devices	45	-	R3	(5) (5)	2.33											
al Transmission Plant Depreciation	/C	35				2.86	1,376,042	581,116	21,176,597	169,905	40,402	162,194	145,082	830,268	94,890		

						Annu	al Depreciation Exp	ense					
abot SS	Grandview Capacitor	Potter	Osage Whitely	Armstrong	Farmers Valley	Harvey Run	Doubs SS	Meadowbrook SS	502 Jct Substation	Conemaugh- Seward	Luxor	Grandpoint & Guilford	Handsome Lake Homer City
152	281		14,882	326 2,506	1,255				124,243	2,666	3,450		
149,368	13,533	34,383	110,503	329,706	18,436	17,476	104,220	1,274,919		246,557	21,896	37,270	
			96,565							8,427			35 198
			348,521							385,002			42,
149,520	13,814	34,383	570,472	332,538	19,691	17,476	104,220	1,274,919	124,243	642,652	25,345	37,270	276

Utoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobiley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Claysburg Ring Bus	Johnstown SS Capacitor
							43,514	6,328		2,073		153,906			18,608	
761,425	69,881	11,968	923,858	103,796	9,216	156,518	1,296,120	184,385	18,717	30,056	12,710	328,357	922,123	44,183	144,521	28,74
							80,158			78						
							29,998									
761,425	69,881	11,958	923,858	103,796	9,216	156,518	1,449,790	190,714	18,717	32,206	12,710	482,264	922,123	44,183	163,129	28,

Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	Damascas SS	Warren Substation	Tota
	111,141													2,577,2
	40,810							44,419	8,580	176,270	230,931		4,726	2,247,
11,307	124,716	47,011	804,196	401,047	23,836	19,669	62.514	810,156	1,364,833	641,454	1,612,767	15,217	250.016	18,021,
11,307	124,710	47,011	804,130	401,047	23,030	13,003	62,514	610,126	1,364,633	041,404	1,012,707	10,217	200,010	10,021,
														7,423
	(21,303)						1,137,005							4,370
	190.457						923,769							391 7.818
	130,407						923,769							7.818

#### Attachment 5 - Cost Support

GENERAL PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total
390	Structures & Improvements	50	R1	0	2.00	89
391	Office Furniture & Equipment	20	SQ	0	5.00	9
	Information Systems	10	SQ	0	10.00	3
	Data Handling	10	SQ	u u	10.00	
392	Transportation Equipment					
	Other	15	SQ	20	5.33	
	Autos	7	S3	20	11.43	
	Light Trucks	11.5	L4	20	6.96	
	Medium Truck	11.5	L4	20	6.96	
	Trailers	18	L1	20	4.44	
	ATV	15	SQ	20	5.33	
393	Stores Equipment	20	SQ	0	5.00	
394	Tools. Shop & Garage Equipment	20	SQ	0	5.00	
396	Power Operated Equipment	18	L1	25	4.17	
397	Communication Equipment	15	SQ	0	6.67	
398 Total General Plant	Miscellaneous Equipment	15	SQ	0	6.67	1.68
Total General Plant Depreciation Expense (must tie to p336.10.b & c)	1,686,380				-	
			Survivor	Net Salvage	Accrual Rate (Annual)	
INTANGIBLE PLANT		Life	Curve	Percent	Percent	Total
303	Miscellaneous Intannible Plant	5	SQ	0	20.00	2.58
Total Intangible Plant		=		-		2,5
Total Intangible Plant Amoritization (must tie to p336.1 d & e)	2.552.791					2,00

22,856,433 8,786,372 14,070,061 4,408 3,192 0.000

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

#### PBOP Expenses

1 Total PBCP enceroses
2 A monot relating to enterind parsonnel
3 A monot relating to enterind parsonnel
4 Number of PTES for Alleghany
5 Costar PTE.
7 TOTAL OF PBCP Engine for Total sequent speed
7 T TALCO PBCP Engine for this sequent sequence of the sequent sequence of the sequence

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

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

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

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

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

	Column A	Column B Pre-	Column C Commercial (	Column D Costs		Column E CWIP	Column F	Column G
Step 1	For Estimate: Prexy - 502 Junction 138 kV (CWIP) Prexy - 502 Junction 500 kV (CWIP) 502 Junction - Territorial Line (CWIP) Total	Expensed (Estimated)	Deferred -	Amount of Deferred Amortized in Year	Estimate Step 2	Average of 13 Monthly Balances		
Step 3	For Reconciliation: Prexy - 502 Junction 138 kV (CWIP)	Pre Expensed (Actual)	-Commercial	Costs Amount of Deferred Amortized in Year	For Reconciliation Step 2	CWIP	AFUDC In CWIP	AFUDC (If CWIP was not in Rate Base)
	1 2 3 4		- - -			:	:	
	Total	-	-	-		-	-	
	Prexy - 502 Junction 500 kV (CWIP)  1 2 3 4	:	- - - -	:		:	- - - -	
	Total	-	-	-		-	-	
	502 Junction - Territorial Line (CWIP)  1 2 3 4	- - - -	- - -			145,754 - - -	- - -	136,129,170 - - -
	 Total	-	-	-		145,754	-	136,129,170
	Total Additions to Plant In Service (sum of the above for ea Total Additions to Plant In Service reported on pages 204-2 Difference (must be zero)		Plai Refer to	Attachment 5 - Cost Sup nt in Service Worksheet Attachment 5 - Cost Sup nt in Service Worksheet	pport			136,129,170

# Notes:

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

Allocation of Pre-Commercial Costs	Plant in Service	Allocation
	(Estimated 2/12/2008)	
Prexy - 502 Junction 138 kV (CWIP)	94,140,000	0.10734
Prexy - 502 Junction 500 Kv (CWIP)	121,260,000	0.13827
502 Junction - Territorial Line (CWIP)	661,600,000	0.75439
Total	877 000 000	1 00000

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

#### Attachment 6 - Estimate and Reconciliation Worksheet

Step Month Year Action Exec Summary
1 April
2 April
3 April
4 May
5 June TO populates the formula with Year 1 data In Jegustes the formula win Year 1 data
TO estimates all transmission Cap Adds and CVIP for Year 2 based on each projects cost using the average of 13 monthly balances. Cap Adds are the projects expected to be in service in Year 2.
TO adds Cap Adds and CVIP to plant in service in Formula (Appendix A, Lines 16 and 33)
Post results of Step 3 on P.IM who site
Results of Step 3 on P.IM who site Year 2 Year 2 Year 2 Year 2 April April Year 3 Year 3 TO estimates all transmission Cap Adds and CWIP during Year 3 based each project's cost using the average of 13 monthly balances. Cap Adds are expected be in service in Year 3.

Reconciliation - TO calculates Reconciliation by populating the 13 monthly plant balances and beginning and end of year balances for the other rate base items and the 13 monthly averages for CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year). 8 April Year 3 Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Step 5 with interest to the result of Step 7 (this difference is also added to Step 7 in the subsequent year) Year 3 Year 3 Post results of Step 8 on PJM web site 9 May 10 June Results of Step 8 go into effect

Reconciliation Details

1 April Year 2 TO populates the formula with Year 1 data

Rev Req based on Year 1 data

Rev Reg based on Year 1 data Must run Appendix A line 16 and without CWIP in Appendix A line 16 and without CWIP in Appendix A line 13)

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
		Richwood Hill	Erie South	Joffre Sub	Oak Mound	Black Oak	Damascus Substation	Conemaugh	502 Junction - Territorial Line (monthly additions)
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWIP) p216.b.43	Actual	16,757,542	59,666	15,549,157	600,367			42	526,720
Jan 2017	Actual	1,568,402	(13,355)	413,696	212.461				(35,315)
Feb	Actual	(106,130)	23,963	(153,096)	579,141			3,507	(97,623)
Mar	Actual	(26,906)	15,511	127,277	380,062			328	(4,014)
Apr	Budget	(839,288)	2	144,253	194,678		-		-
May	Budget			20,438,553	610,238		585,239		1,707,954
Jun	Budget			6,633	344,917		-		510,000
Jul	Budget			8,806,130	-		-		125,000
Aug	Budget		61,488		-				
Sep	Budget		13,770		-	250,000			515,200
Oct	Budget	-			-		-		-
Nov	Budget	-			-		-		-
Dec	Budget								-
Total		17,353,621	161,045	45,332,603	2,921,864	250,000	585,239	3,877	3,247,922

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Meadowbrook SS	Warren Substation	Joffre Substation S1041				Bartonville	Squab Hollow SS
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWIP ) p216.b.43	Actual	(101)	-						8,257
Jan 2017	Actual	256,157						(9)	(8,102)
Feb	Actual								-
Mar	Actual								1,439
Apr	Budget								-
May	Budget								-
Jun	Budget		22,317,409						-
Jul	Budget	126,000							-
Aug	Budget								-
Sep	Budget			140,222					-
Oct	Budget								-
Nov	Budget								-
Dec	Budget								-
Total		382 057	22 317 400	140 222				(9)	1594

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
			Shingletown	Claysburg Ring Bus			Rider		Monocacy
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year									
CWIP ) p216.b.43			2	2,861			3,050		16,272
Jan 2017	Actual		33	2,951			(1,280,169)		-
Feb	Actual						(876,514)		51
Mar	Actual						(108,591)		36
Apr	Budget								-
May	Budget								-
Jun	Budget								-
Jul	Budget								-
Aug	Budget								-
Sep	Budget								-
Oct	Budget								-
Nov	Budget								-
Dec	Budget								-
Total		-	35	5,813			(2,262,224)		16,359

				Month End Balance	is			
Other Projects PIS								502 Junction - Territorial
(Monthly additions)	Richwood Hill	Erie South	Joffre Sub	Oak Mound	Black Oak	Damascus Substation	Conemaugh	Line (monthly additions)
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	CWIP
	16,757,542	59,666	15,549,157	600,367			42	526,720
	18,325,944	46,312	15,962,853	812,828	-	-	42	491,405
	18,219,814	70,274	15,809,757	1,391,969			3,549	393,782
	18,192,909	85,785	15,937,034	1,772,031		-	3,877	389,768
	17,353,621	85,787	16,081,287	1,966,709		-	3,877	389,768
	17,353,621	85,787	36,519,840	2,576,947		585,239	3,877	2,097,722
	17,353,621	85,787	36,526,473	2,921,864	-	585,239	3,877	2,607,722
	17,353,621	85,787	45,332,603	2,921,864		585,239	3,877	2,732,722
	17,353,621	147,275	45,332,603	2,921,864		585,239	3,877	2,732,722
	17,353,621	161,045	45,332,603	2,921,864	250,000	585,239	3,877	3,247,922
	17,353,621	161,045	45,332,603	2,921,864	250,000	585,239	3,877	3,247,922
1	17,353,621	161,045	45,332,603	2,921,864	250,000	585,239	3,877	3,247,922
	17,353,621	161,045	45,332,603	2,921,864	250,000	585,239	3,877	3,247,922
	227,678,796	1,396,642	424,382,015	29,573,898	1,000,000	4,681,912	42,407	25,354,020
	17,513,754	107,434	32,644,770	2,274,915	76,923	360,147	3,262	1,950,309
(Appendix A, Line 16)	(Appendix A, Line 16)	(Appendix A, Line 16)	(Appendix A, Line 16)			(Appendix A, Line 33)		

				Month End Balan	ces			
Other Projects PIS (Monthly additions)	Meadowbrook SS	Warren Substation	Joffre Substation S1041	0	0	0	Bartonville	Squab Hollow SS
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
	(101)			-				8,
	256,057						(9)	
	256,057						(9)	
	256,057						(9)	1,
	256,057						(9)	1,
	256,057						(9)	1,
	256,057	22,317,409					(9)	1,
	382,057	22,317,409					(9)	1,
	382,057	22,317,409					(9)	1.
	382,057	22,317,409	140,222				(9)	1.
	382,057	22,317,409	140,222	-			(9)	1
	382,057	22,317,409	140,222	-			(9)	1.
	382,057	22,317,409	140,222	-			(9)	1,
	3 828 578	156 221 863	560 888				(111)	24

				Month End Balan	ces			
Other Projects PIS (Monthly additions)		Shingletown	Claysburg Ring Bus	0	0	Rider	0	Monocacy
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
		2	2,861			3,050		16,27
		35	5,813			(1,277,119)		16,27
		35	5,813			(2,153,633)		16,32
		35	5,813			(2,262,224)		16,35
		35	5,813	-		(2,262,224)		16,35
		35	5,813			(2,262,224)		16,35
		35	5,813			(2,262,224)		16,35
		35	5,813			(2,262,224)		16,35
		35	5,813			(2,262,224)		16,35
		35	5,813			(2,262,224)		16,35
		35	5,813			(2,262,224)		16,35
		35	5,813			(2,262,224)		16,35
		35	5,813	-		(2,262,224)		16,35
	-	422	72,613		-	(26,049,943)	-	212,45

(8.50)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
		Mainsburg			Farmers Valley Substation				
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWIP) p216.b.43	Actual	7,988			83,713				_
Jan 2017	Actual	60,185			156,412				-
Feb	Actual	74,864			88,568				-
Mar	Actual	942			319,578				-
Apr	Budget	1,432,329							-
May	Budget	99,495							-
Jun	Budget	-							-
Jul	Budget	-				-			-
Aug	Budget	-				-			-
Sep	Budget	-				-			-
Oct	Budget								-
Nov	Budget		-						-
Dec	Budget								-
Total		1,675,804		-	648,271		-	-	

				Month End Bala	nces			
Other Projects PIS								
(Monthly additions)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
	Mainsburg			Farmers Valley Substation				
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
	7,988			83,713		-		
	68,173		-	240,126		-		-
	143,037			328,694				
	143,980			648,271				
	1,576,309			648,271				
	1,675,804			648,271		-		-
	1,675,804			648,271				
	1,675,804			648,271				
	1,675,804			648,271				
	1,675,804			648,271				
	1,675,804			648,271				
	1,675,804			648,271				
	1,675,804			648,271	-	-	-	-

43,145.23 - - -

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

May	Year 2	Post results of Step 3 on PJM web si

1	Wyle Ridge (Monthly additions)	Black Oak (Monthly additions)	North Shenandoah (Monthly additions)	Meadowbrook Transformer (Monthly additions)	Bedington Transformer (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Kammer Transformers (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #4 (Monthly additions)	Cabot SS (Monthly Additions)	Hunterstown	Farmers Valley	Harvey Run	Doubs SS	Potter SS (Monthly Additions)	Osage Whiteley (Monthly Additions)	Meadowbrook SS	502 Junction - Territorial Line (Monthly additions)
\$	2,970,840	5,938,701.18	232,346.28	1,004,457.12	954,096.80	817,459.18	4,949,027	652,982	597,966	739,498	933,649	6,037,934	233,655	113,669	680,851	265,630	3,337,025	8,375,477	146,581,162
	502 Junction Substation	Waldo Run	Conemaugh	Blairsville	Four Mile Junction	Johnstown	Yeagertown	Grandview Capacitor	Altoona SVC	Luxor	Grandpoint & Guilford	Moshannon	Carbon Center	Shawville	Oak Mound	Shuman Hill	Buffalo Road	Conemaugh Capacitor	Grover SS Capacitor
\$	1,306,273.69	7,814,900.82	3,830,202.82	456,892.81	1,330,033.24	678,962.06	159,883	88,976	4,980,673	165,480	244.612	1,019,486	78,357	047.047	40.057.000	007.500			
									4,300,073	100,400	244,012	1,019,400	10,331	317,817	13,257,802	207,523	62,901	-	118,529
			0,000,000	400,002.01	1,000,000.24	070,002.00	100,000	50,570	4,300,073	103,400	244,612	1,019,466	70,337	317,817	13,257,802	207,523	62,901		118,529
Ē		Handsome Lake - Homer						00,070	Johnstown Sub	105,400	,-			317,817	13,257,802	207,523	62,901	-	
	Richwood Hill 11,348,238.70	Handsome Lake - Homer City		Rider Sub (West Milford)	Erie South	Monocacy SS	Bartonville SS Capacitor	Mainsburg SS		Claysburg Ring Bus	Joffre Sub	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	13,257,802 Nyswaner	Armstrong	62,901 Farmers Valley Substation	Damascus Substation	118,529 Warren Substation

294,506.03 12,017,066.38

Total Revenue Requirement \$ 276,330,902.71

5 June Year 2

Results of Step 3 go into effect

6 April Year 3

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
		Richwood Hill	Erie South	Joffre Sub	Oak Mound	Damascus Substation	Warren Substation	Kammer	502 Junction - Territorial Line (monthly additions)
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year	Actual								
CWIP ) p216.b.43 Jan 2018	Actual	63,709	10.449	(6,399)	299.580	4.142	(1,950)	7.660	(37,956)
Feb	Actual	3,559	6,962	(4,876)	87.121	1.443	1.194	11.247	6,629
Mar	Actual	6,771	2,954	25,819	73,539		3,328	(23,826)	
Apr	Budget		35,000	-	237,047				944,653
May	Budget		-		357,090		-		95,945
Jun	Budget		-		357,090	-	-		1,707,012
Jul	Budget	-			30,391		-		1,958,492
Aug	Budget	-					-		677,647
Sep	Budget								353,671
Oct	Budget		-		-	-	-	-	335,750
Nov	Budget					-	-		186,565
Dec	Budget								33,915
Total		74,039	55,364	14,544	1,441,857	5,586	2,573	(4,919)	6,791,102

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
					Doubs Replace				
		Meadowbrook SS	502 Jct Substation	Black Oak	Transformer#4	Piercebrook Substation	Doubs SS	Bartonville	
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year									
CWIP ) p216.b.43				-					-
Jan 2018	Actual	4,430	11,773	34,996			44,040	0	-
Feb	Actual	2,963	328	14,856					-
Mar	Actual	3,104	11	197,155	(8,950)				-
Apr	Budget								-
May	Budget					8,649,666			-
Jun	Budget					48,792			
Jul	Budget					3,793			-
Aug	Budget					3,793			-
Sep	Budget			234,412		3,793			-
Oct	Budget			839,883					-
Nov	Budget			12,341					-
Dec	Budget			48,625					-
Total		10,498	12,112	1,382,268	(8,950)	8,709,837	44,040	0	

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
		Shuman Hill Sub	Farmers Valley Capacitor	Waldo Run SS			Rider		Monocacy
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWIP ) p216.b.43	Actual								
Jan 2018	Actual		5	249,985			2,022		0
Feb	Actual	47,488	-	(147,640)		-	13,837		-
Mar	Actual			51,209			880		-
Apr	Budget				-				-
May	Budget	-							-
Jun	Budget								-
Jul	Budget								-
Aug	Budget								-
Sep	Budget								-
Oct	Budget								-
Nov	Budget								-
Dec	Budget								-
Total		47,488	5	153,554			16,739		0
New Transmissio	n Plant Additions for Year 3 (13 mo	nth average balance)							

				Month End Balar	nces			
Other Projects PIS								502 Junction - Territorial
(Monthly additions)	Richwood Hill	Erie South	Joffre Sub	Oak Mound	Damascus Substation	Warren Substation	Kammer	Line (monthly additions)
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
	63.709	10,449	(6,399)	299,580	4,142	(1,950)	7,660	(37,956)
	67,268	17.410	(11,275)	386,701	5,586	(756)	18,907	(31,327)
	74,039	20,364	14,544	460,239	5,586	2,573	(4,919)	497,452
	74,039	55,364	14,544	697,286	5,586	2,573	(4,919)	1,442,105
	74,039	55,364	14,544	1,054,376	5,586	2,573	(4,919)	1,538,050
	74,039	55,364	14,544	1,411,466	5,586	2,573	(4,919)	3,245,062
	74,039	55,364	14,544	1,441,857	5,586	2,573	(4,919)	5,203,554
	74,039	55,364	14,544	1,441,857	5,586	2,573	(4,919)	5,881,201
	74,039	55,364	14,544	1,441,857	5,586	2,573	(4,919)	6,234,872
	74,039	55,364	14,544	1,441,857	5,586	2,573	(4,919)	6,570,622
	74,039	55,364	14,544	1,441,857	5,586	2,573	(4,919)	6,757,187
	74,039	55,364	14,544	1,441,857	5,586	2,573	(4,919)	6,791,102
	871,370	546,500	127,767	12,960,791	65,583	23,020	(22,618)	44,091,925
	67,028	42,038	9,828	996,984	5,045	1,771	(1,740)	3,391,687

				Month End Balan	ces			
Other Projects PIS				Doubs Replace				
(Monthly additions)	Meadowbrook SS	502 Jct Substation	Black Oak	Transformer #4	Piercebrook Substation	Doubs SS	Bartonville	
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
	4.430	11.773	34,996			44.040	- 0	
	7.393	12.101	49,853			44,040	ō	
	10,498	12,112	247,007	(8,950)		44,040	0	
	10,498	12,112	247,007	(8,950)		44,040	0	
	10,498	12,112	247,007	(8,950)	8,649,666	44,040	0	
	10,498	12,112	247,007	(8,950)	8,698,458	44,040	0	
	10,498	12,112	247,007	(8,950)	8,702,251	44,040	0	
	10,498	12,112	247,007	(8,950)	8,706,044	44,040	0	
	10,498	12,112	481,419	(8,950)	8,709,837	44,040	0	
	10,498	12,112	1,321,302	(8,950)	8,709,837	44,040	0	
	10,498	12,112	1,333,643	(8,950)	8,709,837	44,040	0	
	10,498	12,112	1,382,268	(8,950)	8,709,837	44,040	0	
	116,799	144,995	6,085,527	(89,505)	69,595,767	528,481	3	
	8.984.51	11.153.45	468.117.47	(6.884.98)	5.353.520.54	40.652.42	0.23	

-				Month End Balan	ces				
ther Projects PIS Monthly additions)	Shuman Hill Sub	Farmers Valley Capacitor	Waldo Run SS			Rider		Monocacy	
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	
		5	249,985			2,022			
	47,488	5	102,345			15,859			
	47,488	5	153,554			16,739			
	47,488	5	153,554			16,739			
	47,488	5	153,554			16,739			
	47,488	5	153,554			16,739			
	47,488	5	153,554			16,739			
	47,488	5	153,554			16,739			
	47,488	5	153,554			16,739			
	47,488	5	153,554			16,739			
	47,488	5	153,554			16,739			
	47,488	5	153,554			16,739			
	522,368	63	1,887,866			185,272			
	40,182.17	4.81	145,220.48			14,251.69			

l	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Mainsburg			Farmers Valley Substation				
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWIP) p216.b.43	Actual								
Jan 2018	Actual	(15,688)		:	15,658				-
Jan 2018 Feb	Actual	5,052		:	2,907				-
Heo Mar	Actual				6,086				-
									-
Apr	Budget					-			-
May	Budget					-			-
Jun	Budget	-							-
Jul	Budget								-
Aug	Budget								-
Sep	Budget								-
Oct	Budget								-
Nov	Budget	-							-
Dec	Budget								-
Total		(10,636)			24,651		-		
New Transmission	Plant Additions for Year 3 (13 mo	nth average balance)							

				Month End Balance	s			
Other Projects PIS								
Monthly additions)	Mainsburg		r	armers Valley Substation				
	(in service)			(in service)	(in service)	(in service)	(in service)	(in service)
	(15,688)		-	15,658				
	(10,636)		-	18,565				
	(10,636)			24,651				
	(10,636)			24,651				
	(10,636)			24,651				
	(10,636)	-	-	24,651				
	(10,636)	-	-	24,651				
	(10,636)		-	24,651				
	(10,636)			24,651				
	(10,636)			24,651				
	(10,636)			24,651				
	(10,636)			24,651				
	(132,679)	-	-	280,733	-			
	(10,206.10)			21,594.86				

Wyle Ridge (Monthly additions) \$ 2,435,994	Black Oak (Monthly additions) 5,014,684.81	North Shenandoah (Monthly additions) 204,599.36	Meadowbrook Transformer (Monthly additions) 833,407.08	Bedington Transformer (Monthly additions) 790,935.59	Meadow Brook SS Capacitor (Monthly additions) 678,187.76	Kammer Transformers (Monthly additions) 4,104,662	Doubs Transformer #2 (Monthly additions) 539,936	Doubs Transformer #3 (Monthly additions) 494,161	Doubs Transformer #4 (Monthly additions) 614,388	Cabot SS (Monthly Additions) 773,198	Hunterstown 4,996,778	Farmers Valley 218,600	Harvey Run 94,072	Doubs SS 567,498	Potter SS (Monthly Additions) 219,276	Osage Whiteley (Monthly Additions) 2,769,164	Meadowbrook SS 6,956,784	502 Junction - Territorial Line (Monthly additions) 120,940,038
-	ı	ı	1				ı							1				
502 Junction Substation	Waldo Run	Conemaugh	Blairsville	Four Mile Junction	Johnstown	Yeagertown	Grandview Capacitor	Altoona SVC	Luxor	Grandpoint & Guilford	Moshannon	Carbon Center	Shawville	Oak Mound	Shuman Hill	Buffalo Road	Conemaugh Capacitor	Grover SS Capacitor
\$ 1,140,693.52	6,699,016.43	3,174,738.95	378,092.61	1,099,555.63	561,857.37	132,255	73,648	4,121,663	136,943	202,169	866,551	64,840	262,390	12,811,042	175,836	49,973		96,956
							•											
	Handsome Lake - Homer							Johnstown Sub										
Richwood Hill	City	West Union	Rider Sub (West Milford)	Erie South	Monocacy SS	Bartonville SS Capacitor	Mainsburg SS	Capacitor	Claysburg Ring Bus	Joffre Sub	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Armstrong	Farmers Valley Substation	Damascus Substation	Warren Substation
\$ 9.067.597.78	1.461.844.42	102.043.14	2.061.003.28	5.810.927.43	4.455.899.84	79.200	2.751.235	158.636	894,705	5.517.309	2.240.649	3.843.085	209.068	109.303	1.777.566	4.621.661	138.832	2.649.932

Total Revenue Requirement \$ 233,780,444.15

7 April Year 3

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

	(A)	(B)	(C)	(D)	(5)	(5)	(G)	(H)	/B
	(A)	(B)	(C)	(D)	(E)	(F)	Line (monthly additions)	(H)	(I)
								CWIP	CWIP
		(in service)	CWP	CWIP	CWIP				
Dec (Prior Year									
CWIP) p216.b.43	Actual	-					138,957		
Jan 2016	Actual				-		(280)		
Feb	Actual						18,267		
Mar	Actual						(2,788)		
Apr	Actual						(2,779)		
May	Actual						3,652		
Jun	Actual						23,429		
Jul	Actual						(17,612)		
Aug	Actual						(12,421)		
Sep	Actual						605		
Oct	Actual						(5,038)		
Nov	Actual	-					81,576		
Dec	Actual						(79,813)		
Total			-				145,754	-	

				Month End Balanc	es			
(Monthly additions)	0	0	0	0		(monthly additions)		
				(in service)	(in service)	CWIP		
						138,957		-
						138,677		-
						156,944		-
						154,156		-
						151,378		-
						155,029		
						178,458		
						160,846		
						148,425		
						149,030	•	
								-
						143,992		-
						225,567		-
						145,754		-
					•	2,047,214		-
						157,478		-

Recui				

Total Revenue Requirement	Potter SS	Cabot SS Transformer	Doubs Transformer #4 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Kammer Transformers (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Bedington Transformer (Monthly additions)	Meadowbrook Transformer (Monthly additions)	North Shenandoah (Monthly additions)	Black Oak (Monthly additions)	Wylie Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)	Osage Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$ 269,505,465.59	258,578.68	907,787.86	717,813.86	582,053.33	635,268.21	4,810,031	794,270	927,307	976,398	240,096	5,742,055	2,867,214	142,224,811	3,245,456	2,088,569	236,955	110,548	662,178
	Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Altoona	Blairsville	Conemaugh Transformer	502 Junction Substation	Cabron Center	Hunterstown	Johnstown	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor
	8,142,575	58,735	1,717,172	86,528	160,941	237,618	4,844,151	444,364	3,723,230	1,284,076	76,209	5,872,558	660,346	1,010,281	7,653,004	1,294,052	119,949	82,888
-																		•
	Yeagertown	Rider	Monocacy SS	Shuman Hill Sub	Mainsburg SS	Johnstwon Sub Capcitor	Grover SS	Claysburg Ring Bus	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Shawville	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill
	155,522	2,265,079	5,239,324	201,870	3,140,021	186,522	115,190	1,051,461	2,623,792	4,486,757	244,928	128,537	308,592	14,265,519	4,897,877	6,771,141	5,363,391	10,642,294

Damascus SS	Warren Substation
100,749	1,820,835

8 April Year 3

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

The Reconcilation in Step 8 269,505,466 The forecast in Prior Year 276,330,903

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

					mo	onths the rate was in eff	ect.
	mount of Refunds or Sur	rcharges					
	9a for March Current Yr		0.3500%				
M	onth	Yr	1/12 of Step 9	Interest 35.19a for		Interest	Surcharge (Refund) Owed
				March Current Yr	Months		
Jun	Year 1		(568,786)	0.3500%	11.5	(22,894)	(591,680)
Jul	Year 1		(568,786)	0.3500%	10.5	(20,903)	(589,689)
Aug	Year 1		(568,786)	0.3500%	9.5	(18,912)	(587,699)
Sep	Year 1		(568,786)	0.3500%	8.5	(16,921)	(585,708)
Oct	Year 1		(568,786)	0.3500%	7.5	(14,931)	(583,717)
Nov	Year 1		(568,786)	0.3500%	6.5	(12,940)	(581,726)
Dec	Year 1		(568,786)	0.3500%	5.5	(10,949)	(579,736)
Jan	Year 2		(568,786)	0.3500%	4.5	(8,958)	(577,745)
Feb	Year 2		(568,786)	0.3500%	3.5	(6,968)	(575,754)
Mar	Year 2		(568,786)	0.3500%	2.5	(4,977)	(573,763)
Apr	Year 2		(568,786)	0.3500%	1.5	(2,986)	(571,773)
May	Year 2		(568,786)	0.3500%	0.5	(995)	(569,782)
Total			(6,825,437)				(6,968,771)
			Balance	Interest	Amort	Balance	
Jun	Year 2		(6,968,771)	0.3500%	(594,027)	(6,399,135)	
Jul	Year 2		(6,399,135)	0.3500%	(594,027)	(5,827,505)	
Aug	Year 2		(5,827,505)	0.3500%	(594,027)	(5,253,874)	
Sep	Year 2		(5,253,874)	0.3500%	(594,027)	(4,678,235)	
Oct	Year 2		(4,678,235)	0.3500%	(594,027)	(4,100,582)	
Nov	Year 2		(4,100,582)	0.3500%	(594,027)	(3,520,906)	
Dec	Year 2		(3,520,906)	0.3500%	(594,027)	(2,939,202)	
Jan	Year 3		(2,939,202)	0.3500%	(594,027)	(2,355,462)	
Feb	Year 3		(2,355,462)	0.3500%	(594,027)	(1,769,679)	
Mar	Year 3		(1,769,679)	0.3500%	(594,027)	(1,181,846)	
Apr	Year 3		(1,181,846)	0.3500%	(594,027)	(591,955)	
May	Year 3		(591,955)	0.3500%	(594,027)	(0)	
Total with inti	erest				(7,128,326)		

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

(7,128,326) Input to Appendix A, Line 147 233,780,444 226,652,118

								Recon	ciliation Amount by I	Project								
Total Revenue Requirement	Potter SS	Cabot SS Transformer	Doubs Transformer #4 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Kammer Transformers (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Bedington Transformer (Monthly additions)	Meadowbrook Transformer (Monthly additions)	North Shenandosh (Monthly additions)	Black Oak (Monthly additions)	Wylie Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)	Osage Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$ (7,128,326)	(7,364)	(27,009)	(22,646)	(16,619)	(18,500)	(145,165)	(24,218)	(27,979)	(29,305)	8,093	(205,373)	(108,225)	(4,549,671)	(95,632)	(61,821)	3,446	(3,259)	(19,502)
	Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Altoona	Blairsville	Conemaugh Transformer	502 Junction Substation	Cabron Center	Hunterstown	Johnstown	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor
	(243,238)	(4,351)	(54,290)	(2,556)	(4,741)	(7,304)	(142,580)	(13,085)	(111,720)	(23,182)	(2,243)	(172,714)	(19,443)	(9,614)	(169,082)	(37,578)	(3,526)	12,716
	Yeagertown	Rider	Monocacy SS	Shuman Hill Sub	Mainsburg SS	Johnstown Sub Capcitor	Grover SS	Claysburg Ring Bus	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Shawville	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill
	(4,555)	(530,730)	(146,698)	(5,904)	(62,970)	(5,444)	(3,488)	(28,333)	54,962	(139,113)	(7,537)	8,221	(9,635)	1,052,436	(1,167,704)	358,625	191,958	(737,272)
-																		

 Damascus SS
 Warren Substation

 59,037
 360,629

Results of Step 8 go into effect

9 May Year 3

\$ 226,652,118

Post results of Step 8 on PJM web site \$ 226,652,118

Attachment 7 - Transmission Enhancement Charge Worksheet

#### Revenue Requirement By Project

Δ.	Formula Line 137	FCR without Depreciation and Pre-Commercial Costs	10.0003%
В	145	FCR with Incentive ROE without Depreciation and Pre-Commercial	10.6639%
C		Line B less Line A	0.6636%
FCR if a CIAC			

# The FCR resulting from Formula in a given year is used for that year only. Therefore actual revenues collected in a year do not change based on cost data for subsequent year.

				PJM Upgr	ade ID: b0328.1 b	0328.2; b0347.1;	b0347.2; b0347.3; bi	2347.4		PJM Upgra	de ID: b0218			PJM Upgrade	ID: b0216	
10		Details			502 Junction - Te	mitorial Line (CWIP	Plant in Service)			Wylie Ridge Transfi	ormer (Plant In Service)		Black Oak	(SVC) Dynamic Reac	tive Device (Plant In Ser	vice)
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Schedule 12	(Yes or No)	Yes					Yes				Yes			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" Input the allowed ROE	CIAC Allowed ROE	(Yes or No)	No 12.70%					No 11 70%				No 12.70%			
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%	FCR without Incentive R	OE OE	10.0003%					10.0003%				10.0003%			
16	then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds.	FCR for This Project		10.6639%					10.0003%				10.6639%			
	reconcilation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	Investment		935,529,253					18,548,299				34,121,287			
17	Annual Decreciation Exo from Attachment 5			21.176.597					581.116				1.376.042			
18 19 20	See Calculations for each item below See Calculations for each item below	Wo Incertive ROE W Incertive ROE	Invest Yr 2011 2011	Return 93.555.345.04 99,763,441.00	Depreciation 21,176,597,13 21,176,597,13	Pre-Commercial Exp. 0.00 0.00	Reconciliation Amount (4.549.671.02) (4,549,671.02)	Revenue 110.182.271.14 116,390,367.10	Return 1.854.877.91 1,854,877.91	Depreciation 581.115.99 581,115.99	Reconciliation Amount (108.224.76) (108,234.76)	Revenue 2.327.769.14 2.327,769.14	Return 3.412.216.91 3.638,642.99	Depreciation 1,376,041.82 1,376,041.82	Reconciliation Amount (205.372.73) (205,372.73)	Revenue 4.582.886.00 4,809,312.08

Plant in Service

"Ne-Commercial box" is abuse to the amount of one-commercial experies on Attachment be for each ordered expenses in water and amontosed in water. Revenue is equal to the "Return" ("Investment" times FCRI; oits: "Depreciation" oits: "Pre-Commercial Exc" oits prior year "Reconciliation amount". "Reconciliation Amount" is created in the reconciliation in Attachment 6 and included in the forecasted revenue requirement.

9													
			PJM Upgrad	le ID: b0323			PJM Upgrad	e ID: b0230			PJM Upgrad	ie ID: b0229	
10		No	rth Shenandoah Trans	former (Plant In Service	_		feadowbrook Transfo	mer (Plant In Service)			Bedington Transfor	mer (Plant In Service)	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes				Yes				Yes			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No				No				No			
13	Input the allowed ROE From line 3 above 8 "No" on line 12 and From line 7 above	11.70%				11.70%				11.70%			
	if "Yes" on line 12	10.0003%				10.0003%				10.0003%			
15	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year	10.0003%				10.0003%				10.0003%			
	forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant balances olds prior year 13-mo CWIP balances.	1.641.932				6.634.851				6.287.251			
17	Annual Decraciation Exp from Attachment 5	40,402				169,905				162,194			
				Reconciliation				Reconciliation				Reconciliation	
18 19 20	See Calculations for each item below See Calculations for each item below	Return 164.197.40 164,197.40	Depreciation 40.401.96 40,401.96	Amount 8.093.17 8,093.17	Revenue 212,692,53 212,692,53	Return 663.502.27 663.502.27	Depreciation 169,904.81 169,904.81	Amount (29.304.71) (29,304.71)	Revenue 804.102.36 804,102.36	Return 628.741.31 628,741.31	Depreciation 162,194,28 162,194,28	Amount (27,978.90) (27,978.90)	Revenue 762,956.69 762,956.69

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

10		Meado
11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes	
"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No	
13 Input the allowed ROE	11.70%	
14 From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12	10.0003%	
15 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7	10.0003%	
16 Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant		
balances plus prior year 13-mo CWIP balances.	5.330.919	
17 Annual Decreciation Exp from Attachment 5	145,082	
18 19 See Calculations for each item below 20 See Calculations for each item below	Return 533.105.72 533.105.72	Dep
20 One Concussions for each Islant Delow	July 193.72	

I		PJM Upgra	de ID: b0559			PJM Upgrad	ie ID: b0495			PJM Upgra	de ID: b0343			PJM Upgra	de ID: b0344	
l		Meadowbrook Capa	citor (Plant In Service)			Kammer Transform	ars (Plant In Service)			Doubs Replac	Transformer #2			Doubs Replace	Transformer #3	
	Yes				Yes				Yes				Yes			
0	No 11.70%				No 11.70%				No 11.70%				No 11.70%			
ne K	10.0003%				10.0003%				10.0003%				10.0003%			
	10.0003%				10.0003%				10.0003%				10.0003%			
	5,330,919				32,743,090				4,450,342				4,118,542			
ļ	145,082				830,268				94,890				82,296			
	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
Į	533,105,72 533,105,72	145,082,04 145,082,04	(24,218,20) (24,218,20)	653,969.56 653,969.56	3.274.393.66 3.274,393.66	830,268.12 830,268.12	(145,164.86) (145,164.86)	3,969,496,93 3,969,496,93	445,045,73 445,045,73	94,890.48 94,890.48	(18,499,99) (18,499,99)	521,436.22 521,436.22	411.864.87 411,864.87	82,295.64 82,295.64	(16,618.76) (16,618.76)	477,541.75 477,541.75

For Plant in Service
"Pre-Commercial Exo" is equal to the amount of pre-comme Revenue is equal to the "Return" ("Investment" times FCR) 10 Year F a project order PAM OATT Schedule 12, 
12 Year F Bis controve his policy of a large surp payment in the 
remort of the increment or line 25, Otherwise 18°C 
13 large the allowed FIDCE 
14 From F bis 2 dained 18°C or line 12 and From Bis 2 dained 
15 like 13 sepain 12 T/M, Tenhole 4, if the 12 sepain 17 allowed 
16 like 13 sepain 12 T/M, Tenhole 4, if the 12 sepain 17 and 
16 Freedate 18°C of printy year flag place cover type 
forecast of CMPF of Cap Adm Community year not plant 
laciances place from year 11°C on CMP 
laciances and printy year 11°C on CMP 
laciances and year 11°C on CMP 
laciances 10°C on the Section 10°C on the Sect

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

		PJM Upgrade I	ID: b0345			PJM Upgrad	e ID: b0704			PJM Upgrade	ID: b1941			PJM Upgrad	e ID: b0563	
		Doubs Replace Tr	ansformer #4			Cabot SS - Install	Autotransformer			Arrist	rong			Farmers Vali	ny Capacitor	
the	Yes				Yes				Yes				Yes			
bove	No 11.70%				No 11.70%				No 11.70%				No 11.70%			
1.7%	10.0003%				10.0003%				10.0003%				10.0003%			
ar	12.0003%				10.0003%				10.0003%				10.0003%			
ant	4,648,058 149,570				6,236,617 149,520				14,449,903 332,538				1,989,041 19,691			
	Return 464.817.86 464,817.86	Depreciation 149.570.04 149.570.04	Reconciliation Amount (22,646.16) (22,646.16)	Revenue 591.741.74 591,741.74	Return 623.677.84 623,677.84	Depreciation 149,530.00 149,530.00	Reconciliation Amount (27,008.99) (27,008.99)	Revenue 746.188.85 746,188.85	Return 1.445.027.65 1.445,027.65	Depreciation 332 538 12 332 538 12	Reconciliation Amount (61.820.54) (61,820.54)	Revenue 1.715.745.23 1,715.745.23	Return 198,909.28 198,909.28	Depreciation 19.690.68 19.690.68	Reconciliation Amount 3.446.01 3,446.01	Revenue 222.045.97 222,045.97

For Plant in Service
"Pre-Commercial Exo" is equal to the amount of one-commer Revenue is equal to the "Return" ("Investment" times FCR0 i "Reconciliation Amount" is created in the reconciliation in Attu

9																			
			PJM Upgrade	e ID: b0564			PJM Upgrad	e ID: b1803			PJM I	lpgrade ID: b1	243			PJM Upgrad	e ID: b0674, b1	323, b1023.3	
10			Harvey Run	Capacitor			Doub	s 55				Potter SS					Osage Whiteley		
	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes				Yes				Yes					Yes				
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No				No				No					No				
	Irput the allowed ROE	11.70%				11.70%				11.70%					11.70%				
	From line 3 above if "No" on line 12 and From line 7 above if "Vac" on line 12 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%	10.0003%				10.0003%				10.0003%					10.0003%				
16	then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds.	10.0003%				10.0003%				10.0003%					10.0003%				
	reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	765,939				4,632,654				1,848,879					21,986,349				
17	Annual Depreciation Exp from Attachment 5	17,476				104,220				34,383					570,472				
18		Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	re-Commercial Exp.	Reconciliation Amount	Revenue	Return	Depreciation	Pre-Commercial Fro	Reconciliation amount	Reserve
19	See Calculations for each item below See Calculations for each item below	76,585.84 76,585.84	17.476.20 17,476.20	(3.258.97) (3.258.97)	90.813.07 90,813.07	463.277.39 463,277.39	104,220,36 104,220,36	(19.502.12) (19,502.12)	547,995.64 547,995.64	184.893 184,893	34,383 34,383	0	(7.364) (7,364)	211,912.00 211,912.00	2.198.692 2,198,692	570,472 570,472	0	(95,632) (95,632)	2.673.531.54 2,673,531.54

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

9																	
			PJM Upgrade ID	: b1800, b1804			PJM Upgra	de ID: b1800		РЈМ (	Upgrade ID: b24	33.1, b2433.2, b24	33.3		PJM Upgri	ade ID: b1153	
10	"Yes" if a project under PJM OATT Schedule 12.		Meadowb	rook SS			Hunter	rstown			Waldo	Run SS			Con	maugh	
	otherwise "No"	Yes				Yes				Yes				Yes			I
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No				No				No				No			
13		11.70%				11.70%				11.70%				11.70%			I
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12	10.0003%				10.0003%				10.0003%				10.0003%			
15	forecast of CWIP or Cap Adds.	10.0003%				10.0003%				10.0003%				10.0003%			
	reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	56,817,181				40,728,153				52,490,907				25,320,211			
17	Annual Decreciation Exp from Attachment 5	1,274,919				923,858				1,449,790				642,652			
				Reconciliation				Reconciliation				Reconciliation				Reconciliation	
18 19 20	See Calculations for each item below See Calculations for each item below	Return 5.681.895 5,681,895	1,274,919 1,274,919	amount (243.238) (243,238)	Revenue 6.713.546.77 6,713,546.77	Return 4.072.921 4.072.921	Depreciation 923.858 923,858	(172.714) (172,714)	Revenue 4.824.064.07 4.824.064.07	Return 5.249.227 5,249,227	Depreciation 1.449.790 1,449,790	amount (169,082) (169,082)	Revenue 6.529.934.77 6.529.934.77	Return 2.532.087 2.532.087	Depreciation 642,652 642,652	(111.720) (111.720)	3.063.019.33 3.063,019.33

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

			PJM Upgra	ide ID: b1967			PJM Upgrade II	D: b1609, b1769			PJM Upgrad	le ID: b1945			PJM Upgra	de ID: b1610	
10			Blairs	wille SS			Four M	lile Jet			Johnstown S	S (2nd xfmr)			Yeage	irtown	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes				Yes				Yes				Yes			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No				No				No				No			
13	Input the allowed ROE	11.70%				11.70%				11.70%				11.70%			
14	From line 3 above if "No" on line 12 and From line 7 above if "Vac" on line 12 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%	10.0003%				10.0003%				10.0003%				10.0003%			
16	then line 3. and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds.	10.0003%				10.0003%				10.0003%				10.0003%			
	reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	3,082,036				9,088,186				4,580,491				1,084,161			
17	Annual Decreciation Exp from Attachment 5	69,881				190,714				103,796				23,836			
18		Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue
19 20	See Calculations for each item below See Calculations for each item below	308.212 308,212	69.881 69,881	(13,085) (13,085)	365,007.80 365,007.80	908.842 908,842	190.714 190,714	(37,578) (37,578)	1.061,977.29 1,061,977.29	458,061 458,061	103.796 103,796	(19.443) (19,443)	542,414.79 542,414.79	108.419 108,419	23,836 23,836	(4,555) (4,555)	127,699.60 127,699.60

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

8 9																	
			PJM Upgrade	ID: b1990			PJM Upgrai	ie ID: b1801			PJM Upgrad	le ID: b1965			PJM Upgrad	de ID: b1839	
10			Grandview C	apacitor			Altoon	a SVC			Lus	or			Grand Point	& Guilford	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes				Yes				Yes				Yes			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No				No				No				No			
13	Input the allowed ROE	11.70%				11.70%				11.70%				11.70%			
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12	10.0003%				10.0003%				10.0003%				10.0003%			
15 16	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%, then line 3, and if line 12 is "Yea" then line 7. Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant	10.0003%				10.0003%				10.0003%				10.0003%			
	belances plus prior year 13-mo CWIP balances.	598,326				33,601,508				1,115,948				1,648,943			
17	Annual Detreciation Exp from Attachment 5	13,814				761,425				25,345				37,270			
18 19	See Calculations for each term below See Calculations for each term below	Return 59.834 59.934	Depreciation 13.814	Reconciliation amount (2.556)	Revenue 71.091.42 71.004.40	Raturn 3.360.238 3.200.750	Depreciation 761.425	Reconciliation amount (142,580)	Revenue 3.979.083.16 3.079.093.16	Return 111.598 111.500	Depreciation 25.345	Reconciliation amount (4.741)	Revenue 132.202.29	Return 154,899 124,990	Depreciation 37,270	Reconciliation amount (7.304) (7.304)	Revenue 194.864.55 194.864.55
20	See Calculations for each item below	59,834	13,814	(2,556)	71,091.42	3,360,238	761,425	(142,580)	3,979,083.16	111,598	25,345	(4,741)	132,202.29	164,899	37,270	(7,30	34)

"Pre-Commercial Exo" is equal to the amount of one-commer Revenue is equal to the "Return" ("Investment" times FCR1 : "Reconciliation Amount" is created in the reconciliation in Atta

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			PJM Upgra	de ID: b1964			PJM Upgra	de ID: b1672			PJM Upgra	de ID: b1998			PJM Upgrade	ID: b1999, b2002			PJM Upgra	de ID: b2342	
10			Mosh	annon			Carbo	Center			Sha	wile			Nort	hwood		1	Shuman	Hill Sub	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes				Yes				Yes				Yes				Yes			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No				No				No				No				No			
	Input the allowed ROE From line 3 above if "No" on line 12 and From line 7 above	11.70%				11.70%				11.70%				11.70%				11.70%			
15	if "Yes" on line 12 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%					10.0003%				10.0003%				10.0003%				10.0003%			
16	then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year not plant plus current year forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year not plant	10.0003%				10.0003%				10.0003%				10.0003%				10.0003%			
	balances plus prior year 13-mo CWIP balances.	7,100,145				528,814				2,153,735				0				1,436,258			
17	Annual Depreciation Exe from Attachment 5	156,518				11,958				47,011				0				32,206			
18		Return	Denveriation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Denreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue
19	See Calculations for each item below See Calculations for each item below	710.033 710,033	156.518 156,518	(9.614) (9,614)	856,936.63 856,936.63	52.883 52,883	11,958 11,958	(2.243) (2,243)	62,597.34 62,597.34	215.379 215,379	47.011 47,011	(9.635) (9,635)	252,755.61 252,755.61	0	0	1	0.00	143,630 143,630	32 206 32,206	(5,904) (5,904)	169,931.55 169,931.55

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

9																					
		PJM Upgrade ID: b1770		PJM Upgrade ID: b2148			PJM Upgrad	le ID: b0556			PJM Upgrad	e ID: b1023.1			PJM Upgrad	ie ID: b1941					
10			Buffal	lo Road			Pleasurevi	te Capacitor			Grover SS	Capacitor			502 Junction	s Substation			Handsome Lak	a - Homer City	
	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes				Yes				Yes				Yes				Yes			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No				No				No				No				No			
	Input the allowed ROE	11.70%				11.70%				11.70%				11.70%				11.70%			
	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12	10.0003%				10.0003%				10.0003%				10.0003%				10.0003%			
16	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year	10.0003%				10.0003%				10.0003%				10.0003%				10.0003%			
	forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	407,561				0				856,474				10,164,245				11,852,465			
17	Annual Detectation Ext from Attachment 5	9,216				0				11,307				124,243				276,567			
18		Return	Demoriation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Denreriation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Reserve	Return	Depreciation	Reconciliation amount	Revenue
19	See Calculations for each item below See Calculations for each item below	40.757 40,757	9.216 9,216	(4.351) (4,351)	45,621.53 45,621.53	Heturn 0 0	0 0	0 0	0.00 0.00	85,650 85,650	11.307 11,307	(3.488) (3,488)	93.468.58 93,468.58	1.016.451 1,016,451	124,243 124,243	(23.182) (23.182)	1.117.511.05 1,117,511.05	1.185,277 1,185,277	276,567 276,567	(54,290) (54,290)	1.407,554.71 1.407,554.71

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

8 9																	
			PJM Upgrad	e ID: b2343			PJM Upgrade	ID: b1840			PJM Upgrad	e ID: b2235			PJM Upgrad	e ID: b2260	
10			West	Jaion			Rider Sub (W	lest Milford)			Monoco	icy SS			Bartonville S	S Capacitor	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes				Yes				Yes				Yes			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No				No				No				No			
13	Input the allowed ROE From line 3 shows if "No" on line 12 and From line 7 shows	11.70%				11.70%				11.70%				11.70%			
14	if "Yes" on line 12	10.0003%				10.0003%				10.0003%				10.0003%			
16	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7 Forecast = End of prior year not plant plus current year forecast of CWIP or Cap Adds. reconciliation —Average of 13 month prior year not plant	10.0003%				10.0003%				10.0003%				10.0003%			
	balances plus prior year 13-mo CWIP balances.	833,241				16,151,423				36,516,093				664,886			I
17	Annual Depreciation Exp from Attachment 5	18,717				445,819				804,196				12,710			I
18		Return	Demoristica	Reconciliation	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Denseriation	Reconciliation amount	Revenue
18 19 20	See Calculations for each item below See Calculations for each item below	83.326 83,326	18.717 18,717	(3,526) (3,526)	98.517.12 98,517.12	1,615,184 1,615,184	445.819 445,819	530,730 (530,730)	1.530.272.89 1,530,272.89	3.651.704 3.651,704	804.196 804,196	(146,696) (146,696)	4.309,201.50 4,309,201.50	66,490 66,490	12,710 12,710	12,716 12,716	91,916.07 91,916.07

"Pre-Commercial Exo" is equal to the amount of one-commer Revenue is equal to the "Return" ("Investment" times FCR1 : "Reconciliation Amount" is created in the reconciliation in Atta

9	_																				
		PJM Upgrade ID: b1802 & b1608			PJM Upgrade ID: b0555			PJM Upgrai	e ID: b1943			PJM Upgr	ade ID: b0376		P.	M Upgrade ID:	b2364 & b2364.1				
10			Mainsb	irg SS			Johnstown S	lub Capacitor			Claysbury	Ring Bus			Conema	ugh Capacitor			Squab F	tallow SS	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes				Yes				Yes				Yes				Yes			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No				No				No				No				No			
13	Input the allowed ROE	11.70%				11.70%				11.70%				11.70%				11.70%			
14	From line 3 above if "No" on line 12 and From line 7 above if "Vac" on line 12 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%	10.0003%				10.0003%				10.0003%				10.0003%				10.0003%			
	then line 3, and if line 12 is "Yes" then line 7	10.0003%				10.0003%				10.0003%				10.0003%				10.0003%			
	reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	23,501,272				1,298,857				7,315,567								17,583,400			
17	Annual Detraciation Ext from Attachment 5	401,047				28,746				163,129				0				482,264			
18		Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue
19 20	See Calculations for each item below See Calculations for each item below	2,350,188 2,350,188	401,047 401,047	(62,970) (62,970)	2.688.264.97 2.688,264.97	129,889 129,889	28,746 28,746	(5,444) (5,444)	153,191.13 153,191.13	731,576 731,576	163,129 163,129	(28.333) (28,333)	866.371.52 866,371.52	0			0.00	1.758.386 1,758,386	482,264 482,264	54,962 54,962	2.295,611.59 2,295,611.59

"Pre-Commercial Exo" is equal to the amount of pre-comm Revenue is equal to the "Return" ("Investment" times FCR) "Reconciliation Amount" is created in the reconciliation in A

8 9						
	PJM Upgrade ID: b2362 & b2632.1	PJM Upgrade ID: b2156	P.JM Upgrade ID: b2546	PJM Upgrade ID: b2545	PJM Upgrade ID: b2441	PJM Upgrade ID: b2547, b2547.1, b2547.2
10	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Richwood Hill	Erie South	Joffre Sub
11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes	Yes	Yes	Yes	Yes	Yes
"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" 13 Input the allowed ROE	No. 11.70%	No. 11.70%	No 11.70%	No. 11.70%	No. 11.70%	No. 11.70%
14 From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12 15 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%	10.0003%	10.0003%	10.0003%	10.0003%	10.0003%	10.0003%
then line 3. and if line 12 is "Yes" then line 7 16 Forecast — End of prior year net plant plus current year forecast of CWIP or Cap Adds. reconciliation — Average of 13 month prior year net plant	10.0003%	10.0003%	10.0003%	10.0003%	10.0003%	10.0003%
balances plus prior year 13-mc CWIP balances.  17 Annual Deneciation Exe from Attachment 5	29,208,899	1,648,813	896,317	72,237,128	44,373,998	46,626,139
Annual Decreation Exp from Attachment 5	922,123	44,183	19,669	1,843,698	1,373,413	854,575
18	Reconciliation Return Depreciation amount Revenue	Reconciliation Return Depreciation amount Revenue	Reconciliation Return Depreciation amount Revenue	Reconciliation Return Depreciation amount Revenue	Reconciliation Return Depreciation amount Revenue	Reconciliation Return Depreciation amount Revenue
19 See Calculations for each item below 20 See Calculations for each item below	2.920.962 922.123 (139.113) 3.703.972.42 2.920.962 922.123 (139.113) 3.703.972.42	164.866 44.183 (7.537) 201.531.33 164.866 44.183 (7.537) 201.531.33	89.634 19.660 8.221 117.523.81 89.634 19.660 8.221 117,523.81	7 223 900 1.843.698 (737 272) 8.330.325.43 7,223,900 1.843.698 (737 272) 8.330,325.43	4.437.515 1.373.413 358.625 6.169.551.97 4.437.515 1.373.413 358.625 6.169.551.97	4,662,735 854,575 (1,167,704) 4,349,605,46 4,662,735 854,575 (1,167,704) 4,349,605,46

For Plant in Service
"Pre-Commercial Exp" is equal to the amount of pre-commer Revenue is equal to the "Return" ("Investment" times FCR) :

\$6.434.522.04 Ax A Line 148

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

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

	PJM Upgrade ID: b2475	PJM Upgrade ID: b1991	PJM Upgrade ID: b2261	PJM Upgrade ID: b2494	PJM Upgrade ID: s1041	PJM Upgrade ID: b2587		
	Oak Mound	Farmers Valley Substation	Damascus Substation	Warren Substation	Joffre Substation S1041	Piercebrook Substation		
Yes		Yes	Yes	Yes	Yes	Yes		
No 11.7	70%	No. 11.70%	No. 11.70%	No. 11.70%	No. 11.70%	No. 11.70%		
10.000	03%	10.0003%	10.0003%	10.0003%	10.0003%	10.0003%		
10.000	03%	10.0003%	10.0003%	10.0003%	10.0003%	10.0003%		
106,874,7 2,123,2		38,038,386 817,734	1,236,114 15,217	23,761,284 273,742	0 0	5,353,521 0		
Return	Reconciliation Depreciation amount Revenue	Reconciliation Return Depreciation amount Revenue	Reconciliation Return Depreciation amount Revenue	Reconciliation Return Depreciation amount Revenue	Reconciliation Return Depreciation amount Revenue	Reconciliation Return Depreciation amount Revenue	Total	Incentive Charged Revenue Cred
10.687.7 10,687,7	753 2.123.289 1.052.436 13.863.477.93	3,803,937 817,724 191,958 4,813,618,84 3,803,937 817,724 191,958 4,813,618,84	123 615 15 217 59 037 197 868 35	2.376.190 273.742 360.629 3.010.560.66 2.376.190 273.742 360.629 3.010.560.66	Naturn Depreciation amount Hereina 0 0 0 (5.533) (5.532.73 0 (5.532.73)	Neturn   Depreciation   amount   Netwerke	220.217.585.77 226,652,117.80	220.217.596 226,652,117.80

"Pre-Commercial Exo" is equal to the amount of pre-commer Revenue is equal to the "Return" ("Investment" times FCRI : "Reconciliation Amount" is created in the reconciliation in Atti

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

TABLE 1: Summary Cost of Long Term Debt CALCULATION OF COST OF DEBT YEAR ENDED 12/31/2017 (c) (d) (b) ω Weighted Debt Cost at t = N (h) \* (i) Effective Cost Rate (Tables 2 and 3) ORIGINAL ISSUANCE t=N
Long Term Debt ( 12/31/2017
First Mortoace Bonds:
3.65%, Senior Unsecured Notes
3.76%, Senior Unsecured Notes Issue Date Maturity Date 12/11/2014 10/16/2015 \$ 545,247,429 \$ 74.437.647 \$ 546,627,492 \$ 74.565.066 \$ 546,627,492.00 \$ 74.565.066.00 6/2/2025 5/30/2025 \$ 550,000,000 \$ 75.000.000 3.95% 3.85% 3.48% 0.46% 88.00% 12.004% \$ 625,000,000 \$ 621,192,558 \$ 621,192,558 100.000% Total Le sitte

The current professor is two stem date is included in the fleet Amount Chatacaders at 1 = N in these calmisations.

The custed professor is two stems of colors in (ii) for date released during the years in the custanding amount at the last month is was outstanding.

The custanding amount (colors in (ii) for date released during the years in the custanding amount at the last month is was outstanding.

2 - Averaged or month, believes for involves colorating during the year layers for the absences for it is morth of the year, with zero in morths that the Issuance is not outstanding in a month).

Internal involved determined deficit cost calculations about the surface of the professor is the desirable in professor is two desirable in professor in the professor in the professor is two desirable in professor in the professor in t

	TABLE 2: Effective Cost Rates Fo	r Traditional Front-Loaded Deb	bt Issuances:										
	YEAR ENDED 12/31/2017	1											
		(aa)	(bb)	(cc)	(dd) (Discount)	14 (ee)	(ff) Loss/Gain on	(gg) Less Related	(hh)	(ii) Net	CiD	(kk)	(II) Effective Cost Rate*
		Issue	Maturity	Amount	Premium	Issuance	Reacquired	ADIT	Net	Proceeds	Coupon	Annual	(Yield to Maturity
	Long Term Debt Is Affiliate	Date	Date	Issued	at Issuance	Expense	Debt	(Attachment 1)	Proceeds	Ratio	Rate	Interest	at Issuance, t = 0)
(1)	3.85%. Senior Unsecure: NO	12/11/2014	6/2/2025	\$ 550,000,000	\$ (418,000)	4,334,571	-	xxx	\$ 545,247,429	99.1359	0.03850	\$ 21,175,000	3.95%
(2)	3.76%, Senior Unsecured Notes	10/16/2015	5/30/2025	75,000,000		562,353			\$ 74,437,647	99.2502	0.0376	\$ 2,820,000	3.85%
												-	
	TOTALS			\$ 625.000.000	(418.000)	\$ 4.896.924	-	XXX	\$ 619.685.076			\$ 23.995.000	
1	* YTM at issuance calculated from an acceptable	bond table or from YTM = Internal Rate of F	Return (IRR) calculation										
	Effective Cost Rate of Individual Debenture (YTN	at issuance): the t=0 Cashflow C <sub>o</sub> equals N	Net Proceeds column (gg); Semi-annual (or other) interest cashflows (	C <sub>to1</sub> , C <sub>to2</sub> , etc.).									

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

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

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

Total Loan Amount		\$	900,000,000
Internal Rate of Return <sup>1</sup>			4.886348%
Based on following Financial Formula <sup>2</sup> :			
$NPV = 0 = \sum_{t=1}^{N} C_t / C$	l+ <i>IRR</i> )pu	r	(t)

 Origination Fees
 7.780.954

 Origination Fees
 7.780.954

 Addition Origination Fees
 15.125

 Total Issuance Expense
 7.796.879

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

 Revolving Credit Commitment Fee
 0.005
 0.0050

After borrowing is at the midpoint (\$2
-----------------------------------------

	2008	2008	2008	2008	2009	2010	2011	2012	2013	2014	2015
LIBOR Rate	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Spread											
Interest Rate	6.13%	3.86%	4.05%	4.34%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%
Bond \$450M Interest											
Rate	\$ 450,000,000					4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Revolver Interest Rate	\$ 350,000,000	Draw 1	DONE			3.249%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 2, 3, 4	DONE			3.247%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 5	DONE			3.251%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 6	DONE - Roll over Draw	1 and 4		3.316%	4.50%	6.21%			
Revolver Interest Rate			DONE			3.361%	4.50%	6.21%			
Revolver Interest Rate			DONE - Roll over Draw 2	2, 3 and 5		3.422%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 9	DONE			3.417%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 10	DONE			3.348%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 11	DONE - Roll over Draw 6	and 9		3.498%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 12	DONE - Roll over Draw 1	10		3.418%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 13	DONE - Roll over Draw 7	and 8		3.398%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 14	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 15	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 16	DONE - Roll over Draw 1	1		3.289%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 17	DONE			3.248%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 17A	DONE - Roll over Draw 1	2, 14 and 15		3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 18	DONE - Roll over Draw 1	3 and 17		3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 19	DONE				3.283%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 20	DONE - Roll over Draw 1	6			3.304%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 21	DONE - Roll over Draw 1	7A and 19			3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 22	DONE - Roll over Draw 1	8			3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 23	DONE				3.222%	6.21%			
Revolver Interest Rate	\$ 450,000,000		DONE Roll over Draw 20	)			3.213%	6.21%			
Revolver Interest Rate			DONE Roll over Draw 21				3.174%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 26	DONE Roll over Draw 25				3.169%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 27	DONE - Pay off Draw 26	3			3.196%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 28	DONE				1.936%	6.21%			

				GL '224100		GL '820204	GL '181100/654106	GL '820202			
(A)	(B)	( C)	(D)	(E)		(F)	(G)	(H)	(1)		Amortization of
Year		Capital Expenditures	Principle Drawn In Quarter (\$000's)	Principle Drawn To Date	Outstanding Debt Balance	Interest Expense	Origination Fees	Commitment	Net Cash Flows (D-F-G-H)	Interest at effective rate	origination fees and commitment fees
2008											
12/24/2007	Q4	68,183,000	10,000,000	10,000,000	10,000,000		734,955.02		9.265.045	_	
01/31/2008	Q1	00,103,000	10,000,000	10,000,000	9.265.045		31.013.00		(31,013)	46.132	46,132
02/4/2008	Q1			10,000,000	9,280,164		69.578.45		(69,578)	4.853	4.853
02/6/2008	Q1			10,000,000	9,215,438		137.50		(138)	2,409	2,409
02/29/2008	Q1			10,000,000	9,217,710		2.960.00		(2,960)	27,752	27,752
03/5/2008	Q1			10,000,000	9,242,502		125,384.16		(125,384)	6,042	6,042
3/24/2008	Q1	25.543.000		10,000,000	9,123,160	155,047.57	125,504.10		(155,048)	22,684	(132,363)
03/31/2008	Q1	23,343,000		10,000,000	8,990,797	100,047.07	17.011.00		(17,011)	8,230	8.230
04/30/2008	Q2			10,000,000	8,982,016		197.269.56		(197,270)	35,289	35,289
05/19/2008	Q2			10,000,000	8.820.035		109.824.88		(109.825)	21,931	21,931
6/23/2008	Q2	20.509.000		10,000,000	8,732,141	97,477,43	109,024.00		(97,477)	40,038	(57,439)
06/26/2008	Q2	20,309,000		10,000,000	8,674,702	51,411.45	43.098.82		(43,099)	3,402	3,402
06/30/2008	Q2			10,000,000	8,635,005		13.267.50		(13,268)	4.516	4,516
08/8/2008	Q3			10,000,000	8,626,253		1,577,79		(1,578)	44,084	44,084
08/13/2008	Q3			10,000,000	8,668,760		62,776,98		(62,777)	5.667	5.667
8/15/2008	Q3		55,000,000	65,000,000	8,611,650	59,689.48	7,780,953.85		47,159,357	2,251	(57,438)
8/20/2008	Q3		55,000,000	65,000,000	55,773,258	39,009.40	530.00		(530)	36,461	36,461
8/25/2008	Q3			65,000,000	55,809,189		15.125.00		(15.125)	36,485	36,485
9/3/2008	Q3			65,000,000	55,830,549		82,654.66		(82,655)	65,714	65,714
9/8/2008	Q3			65,000,000	55,813,609		1.957.50		(1,958)	36,487	36.487
9/11/2008	Q3			65,000,000	55,848,138		41,845.84		(41,846)	21,903	21,903
9/15/2008	Q3		(20,000,000)	45,000,000	55,828,196	243,199,31	41,040.04		(20,243,199)	29,196	(214,004)
9/25/2008	Q3		(20,000,000)	45,000,000	35,614,192	243, 199.31	7.525.25		(7,525)	46.580	46,580
9/25/2008	Q3				35,614,192		7,525.25 98.058.08		(7,525)		
9/29/2008	Q3	24.995.000		45,000,000 45,000,000	35,553,247		98,058.08 18.136.90	235.520.83	(253,658)	18,645 4,650	18,645 4,650
10/2/2008	Q3 Q4	24,995,000	20.000.000	45,000,000 65,000,000	35,573,834		18,136.90	78.506.96	19,921,493	9,235	4,650 9,235
10/2/2008	Q4 Q4		20,000,000				2.030.03	78,506.96			
	Q4 Q4			65,000,000	55,255,554		2,030.03		(2,030)	108,439 86,901	108,439 86.901
10/29/2008 11/19/2008				65,000,000	55,361,963				(267)		
	Q4 Q4			65,000,000	55,448,597		96,048.71		(96,049)	152,404	152,404
11/21/2008	Q4			65,000,000	55,504,952		730.00		(730)	14,511	14,511

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

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

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

Total Loan Amount		\$	900,000,000
Internal Rate of Retur	rn¹		4.886348%
Based on following F	inancial Formula <sup>2</sup> :		
NPV = 0 =	$\sum_{t=1}^{N} C_t / (1 + IRR) pw$	r	(t)

 Origination Fees
 7.780,954

 Origination Fees
 7.780,954

 Addition Origination Fees
 15.125

 Total Issuance Expense
 7.796,879

 Revolving Credit Commitment Fee
 New Borrowing Oid Sorrowing Oid

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

_												
	12/15/2008	Q4		25,000,000	90,000,000	55,518,734	718,999.31			24,281,001	174,431	(544,569)
(1)	1/6/2009	Q1	42,068,000	-	90,000,000	79,974,165	-		618,333.53	(618,334)	230,297	230,297
	2/17/2009	Q1		30,000,000	120,000,000	79,586,128	-		-	30,000,000	438,097	438,097
	3/16/2009	Q1	75,475,000	40,000,000	160,000,000	110,024,225	933,987.50			39,066,013	388,964	(545,023)
	3/25/2009	Q1		-	160,000,000	149,479,202			1,100,000.00	(1,100,000)	175,942	175,942
	4/8/2009	Q2		-	160,000,000	148,555,144			549,166.67	(549,167)	272,085	272,085
	5/15/2009	Q2		50,000,000	210,000,000	148,278,062				50,000,000	718,820	718,820
	6/16/2009	Q2		40,000,000	250,000,000	198,996,882	1,405,039.11			38,594,961	834,057	(570,982)
	6/30/2009	Q2		-	250,000,000	238,425,899					436,686	436,686
	7/31/2009	Q3			250,000,000	238,862,586			453,194.44	(453, 194)	969,797	969,797
	8/3/2009	Q3		30,000,000	280,000,000	239,379,188				30,000,000	93,882	93,882
	9/4/2009	Q3		50,000,000	330,000,000	269,473,071				50,000,000	1,129,444	1,129,444
	9/16/2009	Q3		-	330,000,000	320,602,515	1,596,826,11			(1,596,826)	503,245	(1,093,581)
	10/5/2009	Q4		45,000,000	375,000,000	319,508,934	207,916.06			44,792,084	794,450	586,534
	10/16/2009	Q4		10,000,000	375,000,000	365,095,468	201,010.00		321,250.00	(321,250)	525,294	525,294
	11/5/2009	Q4		30,000,000	405,000,000	365,299,512			021,200.00	30,000,000	956,176	956,176
	12/4/2009	Q4		50,000,000	455,000,000	396,255,688				50,000,000	1,504,831	1,504,831
	12/16/2009	Q4	73,715,000	30,000,000	455,000,000	447,760,519	1,374,479.16			(1,374,479)	702,843	(671,636)
	1/4/2010	Q1	73,713,000	•	455,000,000	447,088,883	1,374,475.10		138,489.58	(138,490)	1,111,675	1,111,675
	1/5/2010	Q1		30,000,000	485,000,000	448,062,068	892,331.11		130,405.30	29,107,669	58,568	(833,764)
	1/15/2010	Q1		30,000,000	485,000,000	477,228,304	440,625.00			(440,625)	624,167	183,542
	1/25/2010	Q1		(485,000,000)	405,000,000	477,411,847	440,025.00		18,489.58	(485,441,490)	624,107	
		Q1			450 000 000		423,000.00	4 500 000 00	10,409.30		624,407	201,407
	1/25/2010			450,000,000	450,000,000	(7,405,236)		4,533,000.00		445,467,000	-	-
	1/25/2010	Q1		45,000,000	495,000,000	438,061,764		5,852,578.67		39,147,421		
	1/27/2010	Q1 Q1			495,000,000	477,209,186		6,979.59		(6,980)	124,763	124,763
	2/3/2010	Q1			495,000,000	477,326,969		58,000.00		(58,000)	436,922	436,922
	2/3/2010	Q1			495,000,000	477,705,891		5,500.00		(5,500)		
	2/5/2010	Q1			495,000,000	477,700,391		82,116.73	2,934.74	(85,051)	124,892	124,892
	2/12/2010	Q1		20,000,000	515,000,000	477,740,231				20,000,000	437,300	437,300
	2/24/2010	Q1			515,000,000	498,177,531		23,770.00		(23,770)	781,982	781,982
	3/10/2010	Q1		30,000,000	545,000,000	498,935,743		90,000.00		29,910,000	913,821	913,821
	3/17/2010	Q1		-	545,000,000	529,759,564		195,720.20		(195,720)	484,916	484,916
	3/26/2010	Q1		20,000,000	565,000,000	530,048,759		17,821.04		19,982,179	623,885	623,885
	4/1/2010	Q2			565,000,000	550,654,823			255,416.67	(255,417)	432,008	432,008
	4/5/2010	Q2			565,000,000	550,831,415		123,660.90		(123,661)	288,060	288,060
	4/7/2010	Q2			565,000,000	550,995,814		201,250.00		(201,250)	144,054	144,054
	4/8/2010	Q2			565,000,000	550,938,618		224,587.75		(224,588)	72,015	72,015
	4/12/2010	Q1		30,000,000	595,000,000	550,786,045				30,000,000	288,036	288,036
	4/14/2010	Q2		00,000,000	595,000,000	581,074,082		194,134.74		(194,135)	151,918	151,918
	4/21/2010	Q2			595,000,000	581,031,865		18,977.41		(18,977)	531,848	531,848
	4/26/2010	Q2		(65,000,000)	530,000,000	581,544,735	369,573.75	10,377.41		(65,369,574)	380,177	10,603
	4/26/2010	Q2 Q2			595,000,000	516,555,339					300,177	(55,921)
		Q2 Q2		65,000,000	595,000,000	581,499,418	55,920.56	2,300.79		64,944,079	152,029	(55,921) 152,029
	4/28/2010						-			(2,301)		
	4/30/2010	Q2			595,000,000	581,649,147		2,156.70		(2,157)	152,068	152,068
	5/7/2010	Q2		30,000,000	625,000,000	581,799,058				30,000,000	532,550	532,550
	5/12/2010	Q2		(80,000,000)	545,000,000	612,331,608				(80,000,000)	400,304	400,304
	5/12/2010	Q2		80,000,000	625,000,000	532,731,912	160,694.44			79,839,306	-	(160,694)
	5/12/2010	Q2			625,000,000	612,571,218	81,275.00			(81,275)	-	(81,275)
	5/12/2010	Q2			625,000,000	612,489,943	170,100.00			(170,100)	-	(170,100)
	5/20/2010	Q2			625,000,000	612,319,843		182,500.00		(182,500)	640,599	640,599
	5/26/2010	Q2		20,000,000	645,000,000	612,777,942				20,000,000	480,746	480,746
	6/14/2010	Q2			645,000,000	633,258,687		150,071.58		(150,072)	1,574,581	1,574,581
	7/1/2010	Q3			645,000,000	634,683,197			230,764	(230,764)	1,411,820	1,411,820
	7/2/2010	Q3			645,000,000	635,864,253		1,168.50		(1,169)	83,116	83,116
	7/7/2010	Q3		35,000,000	680,000,000	635,946,200		.,		35,000,000	415,741	415,741
	7/15/2010	Q3		,,	680,000,000	671,361,942	8,500,000.00			(8,500,000)	702,368	(7,797,632)
	7/26/2010	Q3		(65,000,000)	615,000,000	663,564,309	0,000,000.00			(65,000,000)	954,726	954,726
	7/26/2010	Q3		(20,000,000)	595,000,000	599,519,036				(20,000,000)	334,720	334,720
	7/26/2010	Q3		115,000,000	710,000,000	579,519,036				115,000,000		
	7/26/2010	Q3		113,000,000	710,000,000	694,519,036	115,798.33			(115,798)	·	(115,798)
	7/26/2010	Q3 Q2			710,000,000	694,403,237	544,837.22			(544,837)	-	(544,837)
		Q2 Q3		(25,000,000)							1 270 020	
	8/9/2010 8/9/2010	Q3		(35,000,000)	675,000,000	693,858,400 660,021,814	107,415.00			(35,107,415)	1,270,829	1,163,414
				35,000,000	710,000,000		274 000 00			35,000,000	070.50	-
	8/12/2010	Q3		(30,000,000)	680,000,000	695,021,814	271,680.83			(30,271,681)	272,581	900
	8/12/2010	Q3		(80,000,000)	600,000,000	665,022,714	699,608.89			(80,699,609)	-	(699,609)
	8/12/2010	Q3		110,000,000	710,000,000	584,323,106	-			110,000,000		
	8/30/2010	Q3			710,000,000	694,323,106	-	407,816.09		(407,816)	1,635,445	1,635,445
	9/7/2010	Q3		30,000,000	740,000,000	695,550,735	-			30,000,000	727,674	727,674
	9/26/2010	Q3		-	740,000,000	726,278,408	-			-	1,805,872	1,805,872
	10/1/2010	Q4			740,000,000	728,084,280			162,778	(162,778)	475,975	475,975
	10/8/2010	Q4		30,000,000	770,000,000	728,397,478	-			30,000,000	666,739	666,739
	10/26/2010	Q4		(115,000,000)	655,000,000	759,064,217	1,028,023.33			(116,028,023)	1,787,940	759,916
	10/26/2010	Q4		115,000,000	770,000,000	644,824,133	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1			115,000,000	-	-
	11/5/2010	Q4		30,000,000	800,000,000	759,824,133	-			30,000,000	993,774	993,774
	11/9/2010	Q4		(35,000,000)	765,000,000	790,817,908	305,721.11			(35,305,721)	413,562	107,841
	11/9/2010	Q4		(30,000,000)	735,000,000	755,925,749	171,937.50			(30,171,938)	-	(171,938)
	11/9/2010	Q4		(30,000,000)	705,000,000	725,753,811	86,853.33			(30,086,853)	-	(86,853)
		Q4 Q4			800,000,000		00,000.00				-	(00,000)
	11/9/2010			95,000,000	600,000,000	695,666,958	055 045 50			95,000,000	240.000	(6 4E 400)
	11/12/2010	Q4		(110,000,000)	690,000,000	790,666,958	955,215.56			(110,955,216)	310,092	(645,123)
	11/12/2010	Q4		(30,000,000)	660,000,000	680,021,835	18,946.67			(30,018,947)	-	(18,947)
	11/12/2010	Q4		140,000,000	800,000,000	650,002,888	5.83			139,999,994	-	(6)
	12/6/2010	Q4		20,000,000	820,000,000	790,002,882				20,000,000	2,482,059	2,482,059
	12/23/2010	Q4			820,000,000	812,484,941		8,281.46		(8,281)	1,807,331	1,807,331
	1/3/2011	Q1			820,000,000	814,283,991			140,277.78	(140,278)	1,171,579	1,171,579
	1/18/2011	Q1		-	820,000,000	815,315,292	9,000,000			(9,000,000)	1,600,050	(7,399,950)
	1/26/2011	Q1		(115,000,000)	705,000,000	807,915,342	966,600,56			(115,966,601)	845,228	(121,373)
	1/26/2011	Q1		115,000,000	820,000,000	692,793,969	000,000.00			115,000,000	370,220	(.21,070)
	2/9/2011	Q1		(20,000,000)	820,000,000	807,793,969	118,552.78			(20,118,553)	1,479,507	1,360,954
ı.	2/3/2011	QI		(20,000,000)	000,000,000	601,193,909	110,332.70			(20,110,000)	1,479,507	1,300,934

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

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

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

Total Loan Amount		\$	900,000,000
Internal Rate of Retu	rn¹		4.886348%
Based on following F	inancial Formula <sup>2</sup> :		
NPV = 0 =	$\sum_{t=1}^{N} C_t / (1 + IRR) pw$	) <b>[</b> [	<b>(t)</b>

Origination Fees Origination Fees		7,780,95
ongination Fees Addition Origination Fees		7,780,95 15,12
Total Issuance Expense	=	7,796,07
	New Borrowing	Old Borrowing
Revolving Credit Commitment Fee Revolving Credit Commitment Fee	0.005	0.008

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

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

Commitment fees for 4th quarter 2008

# ATTACHMENT 3 Accounting of Transfers Between CWIP and Plant In Service

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
			TrAIL Projects		
			502 Junction to Territorial Line		
13418659	478437863	35500	Line Construction 1	659.13	May 1, 2017
	478437863	35500	Line Construction 1	(30.59)	June 1, 2017
	478437863	35022, 35400, 35610, 35500	Total	(291,182.63) (290,554.09)	August 1, 2017
13412255	478229242	35500	Line Construction 2	3,618.97	January 1, 2017
	478229242	35500	Line Construction 2	2,870.99	February 1, 2017
	478229242	35500	Line Construction 2	1,856.42	March 1, 2017
	478229242	35500	Line Construction 2	1,511.60	April 1, 2017
	478229242	35500	Line Construction 2	1,202.62	May 1, 2017
	478229242	35500	Line Construction 2	166,274.37	June 1, 2017
	478229242 478229242	35500 35022, 35400, 35610, 35500	Line Construction 2	7,858.28 (260,342.55)	July 1, 2017 August 1, 2017
	478229242	35022, 35400, 35610, 35500		454,134.66	September 1, 2017
	478229242	35022, 35400, 35610, 35500		4,107.67	October 1, 2017
	478229242	35022, 35400, 35610, 35500		5,497.36	November 1, 2017
	478229242	35022, 35400, 35610, 35500		7,257.66	December 1, 2017
			Total	395,848.05	
14083631	686847146	35620	TREP TrAIL Engineering	65,833.66	June 1, 2017
	686847146	35620	TREP TrAIL Engineering	(65,833.62)	July 1, 2017
			Total	0.04	
13420168	478541516	35400	Appalachian TrAIL - Loudoun Line	30,352.72	March 1, 2017
	478541516	35400	Appalachian TrAIL - Loudoun Line	7,688.24	April 1, 2017
			Total	38,040.96	
D-01458.1429C	4410319	35011	Property Purchase	(130,701.14)	December 1, 2017
D-01458.1403C	4401479	35500	Const 500kv line 502J-MTS (WV)	1,357.49	February 1, 2017
D-01458.3411C	4405648	35610	TrAIL - VA TL 500 kv	1,642.51	February 1, 2017
14692817	759166158	35610	TrAIL - VA TL 500 kv	388.39	January 1, 2017
	759166158	35610	TrAIL - VA TL 500 kv	407.64	February 1, 2017
	759166158	35610	TrAIL - VA TL 500 kv Total	<u>11.80</u> 807.83	December 1, 2017
14732069	770275175	35610	502 Jct - Mt Storm 500kV	2.70	December 1, 2017
14732988	770346587	35610	Mt Storm-Mdwbrk 500kV	2.70	December 1, 2017
14692838	759166143	35610	Mt Storm-Meadowbrook 500kv WV	157.08	February 1, 2017
	759166143	35610	Mt Storm-Meadowbrook 500kv WV	108.74	March 1, 2017
			Total	265.82	,
13416100	478316423	35022, 35400, 35610, 35500	Line Construction 16	6,269.90	August 1, 2017
	478316423	35022, 35400, 35610	Line Construction 16	9,232.42	October 1, 2017
	478316423	35022, 35400, 35610	Line Construction 16	3,721.25	November 1, 2017
	478316423	35022, 35400, 35610	Line Construction 16	<u>1,915.21</u>	December 1, 2017
			Total	21,138.78	

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
			TrAIL Projects		
14620046	740069164	35610	502 Jct. Mt Storm 500kv	615.03	January 1, 2017
	740069164	35610	502 Jct. Mt Storm 500kv	512.71	February 1, 2017
	740069164	35610	502 Jct. Mt Storm 500kv	89.38	March 1, 2017
	740069164	35610	502 Jct. Mt Storm 500kv	308.63	July 1, 2017
	740069164	35610	502 Jct. Mt Storm 500kv	(51.20)	August 1, 2017
	740069164	35610	502 Jct. Mt Storm 500kv Total	<u>35.07</u> 1,509.62	December 1, 2017
14908310	801737170	35610	536 502 Junction Mt Storm 500kv	3,936.22	January 1, 2017
14936079	804969618	35610	502 Jct - Mt Storm #536 Repl OPGW	(43,323.67)	January 1, 2017
	804969618	35610	502 Jct - Mt Storm #536 Repl OPGW	(104,441.06)	February 1, 2017
	804969618	35610	502 Jct - Mt Storm #536 Repl OPGW	(36,290.55)	March 1, 2017
	804969618	35610	502 Jct - Mt Storm #536 Repl OPGW	36,925.25	April 1, 2017
	804969618	35610	502 Jct - Mt Storm #536 Repl OPGW	18.62	May 1, 2017
	804969618	35610	502 Jct - Mt Storm #536 Repl OPGW	18,532.78	November 1, 2017
	804969618	35610	502 Jct - Mt Storm #536 Repl OPGW	44,135.63	December 1, 2017
			Total	(84,443.00)	
15280841	850588822	35610	Meadow Brook - Mt. Storm	213,037.27	May 1, 2017
	850588822	35610	Meadow Brook - Mt. Storm	(3,062.61)	June 1, 2017
	850588822	35610	Meadow Brook - Mt. Storm	9,454.47	July 1, 2017
	850588822	35610	Meadow Brook - Mt. Storm	29,486.26	August 1, 2017
	850588822	35610	Meadow Brook - Mt. Storm	(705.69)	September 1, 2017
	850588822	35610	Meadow Brook - Mt. Storm	(3,070.47)	October 1, 2017
	850588822	35610	Meadow Brook - Mt. Storm	(9,394.95)	November 1, 2017
	850588822	35610	Meadow Brook - Mt. Storm	(25,159.40)	December 1, 2017
			Total	210,584.88	
15302452	853274105	35610	502 Junction - Mt. Storm 500k	(26.82)	June 1, 2017
	853274105	35610	502 Junction - Mt. Storm 500k	26.82	July 1, 2017
			Total	0.00	
13418878	478439181	35022, 35400, 35610, 35500	Line Construction 13	7.13	August 1, 2017
13418900	478439187	35022, 35400, 35610, 35500	Line Construction 14	156.08	August 1, 2017
14991086	811995625	35300	FE South Trans HQ-Inst MPLS Router	352,999.63	August 1, 2017
	811995625	35300	FE South Trans HQ-Inst MPLS Router	(10.00)	September 1, 2017
	811995625	35300	FE South Trans HQ-Inst MPLS Router	197.35	December 1, 2017
			Total	353,186.98	
D-01458.1301C	4401291	35300	TRAIL PID for time MTS	(29,325.18)	September 1, 2017
Various	Various	35620	Vegetation Management	543,964.31	August 1, 2017
			Total 502 Junction to Territorial Line	1,037,428.69	
				1,007,420.00	
			Other Projects		
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	(9.21)	January 1, 2017
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	162.45	May 1, 2017
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	184,625.15	June 1, 2017
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	3,126.07	September 1, 2017
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	156.16	October 1, 2017
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	3.84	November 1, 2017
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	8.94	December 1, 2017
			Total	188,073.40	

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
WORK Order ID	Work Order Number	Sub-Account	TrAIL Projects	Amount	III Service
			·		
	536139128 536139128	35210, 35300 35210, 35300	SS - Claysburg 115 kV Ring Bus - RT SS - Claysburg 115 kV Ring Bus - RT	2,951.44 278.00	January 1, 2017 June 1, 2017
14265429	536139128	35210, 35300	SS - Claysburg 115 kV Ring Bus - RT	92.67	August 1, 2017
	536139128	35210, 35300	SS - Claysburg 115 kV Ring Bus - RT Total	4,006.56 7,328.67	September 1, 2017
	511281973	35500, 35610	Build 230kV Line - Conemaugh to Sew	2,082.10	February 1, 2017
	775778834	35011	Land Purchase-Pierce Brook Substati	1,539.30	June 1, 2017
	775778834	35011	Land Purchase-Pierce Brook Substati	(925.84)	July 1, 2017
14097794	775778834	35011	Land Purchase-Pierce Brook Substati Total	<u>223,654.11</u> 224,267.57	September 1, 2017
	719157878	35300	Grover Sub - Install a 47.7 MVAR 24	(5,465.53)	June 1, 2017
	719157878	35300	Grover Sub - Install a 47.7 MVAR 24	166.10	August 1, 2017
	719157878	35300	Grover Sub - Install a 47.7 MVAR 24 Total	(166.10) (5,465.53)	September 1, 2017
13123150					
1.475.4065	495300103	35300	Kammer SS:T2 Xfmr Trans Maint	(2,041.63)	June 1, 2017
14754065	495300103	35300	Kammer SS:T2 Xfmr Trans Maint Total	<u>622.94</u> (1,418.69)	July 1, 2017
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	1,875.95	January 1, 2017
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	11,399.46	February 1, 2017
14560598	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	1,780.64	March 1, 2017
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1 Mansfield-Everts Dr-Build new 345/1	17,477.52	April 1, 2017
	511281437 511281437	35210, 35300 35210, 35300	Mansfield-Everts Dr-Build new 345/1 Mansfield-Everts Dr-Build new 345/1	6,201.90 1,491.66	May 1, 2017 June 1, 2017
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	458.84	July 1, 2017
13526185	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	504.52	August 1, 2017
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	1,891.42	September 1, 2017
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	1,477.31	October 1, 2017
12202062	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	308.96	November 1, 2017
13302963	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1 Total	<u>1,517.70</u> 46,385.88	December 1, 2017
	540946841	35300	Monocacy SS - Inst. SVC Facilities	51.37	February 1, 2017
	540946841	35300	Monocacy SS - Inst. SVC Facilities	35.59	March 1, 2017
	540946841	35300	Monocacy SS - Inst. SVC Facilities	1,873.07	June 1, 2017
	540946841 540946841	35300 35300	Monocacy SS - Inst. SVC Facilities Monocacy SS - Inst. SVC Facilities	3,591.45 (1,587.58)	July 1, 2017 August 1, 2017
	540946841	35300	Monocacy SS - Inst. SVC Facilities	793.51	September 1, 2017
	540946841	35300	Monocacy SS - Inst. SVC Facilities	(41.99)	October 1, 2017
	540946841	35300	Monocacy SS - Inst. SVC Facilities Total	<u>476.67</u> 5,192.09	December 1, 2017
	503025824	35300	Moshannon 230 kV - Construct 4 brea	92.67	May 1, 2017
14203470	503025824	35300	Moshannon 230 kV - Construct 4 brea	93,984.25	October 1, 2017
			Total	94,076.92	
	544530217	35300	Oak Mound Terminal Addition	39,671.16	January 1, 2017
	544530217	35300 35300	Oak Mound Terminal Addition Oak Mound Terminal Addition	73,327.06	February 1, 2017
	544530217 544530217	35300 35300	Oak Mound Terminal Addition  Oak Mound Terminal Addition	21,998.10 14,428.32	March 1, 2017 April 1, 2017
	544530217	35300	Oak Mound Terminal Addition	2,385.06	May 1, 2017
	544530217	35300	Oak Mound Terminal Addition	(4,871.39)	June 1, 2017
1000071:	544530217	35300	Oak Mound Terminal Addition	(1,740.90)	July 1, 2017
13609744	544530217	35300	Oak Mound Terminal Addition	(99.78)	August 1, 2017
	544530217 544530217	35300 35300	Oak Mound Terminal Addition Oak Mound Terminal Addition	(9,665.37) 1,279.64	September 1, 2017 October 1, 2017
	544530217	35300	Oak Mound Terminal Addition	9,868.39	December 1, 2017
14258663			Total	146,580.29	
	513124964	35210, 35220, 35300	TrAIL -Rider SS Ring Bus	1,491.30	January 1, 2017
	513124964	35210, 35220, 35300	TrAIL -Rider SS Ring Bus	2,641.07	February 1, 2017
	513124964	35210, 35220, 35300 35210, 35220, 35300	TrAIL -Rider SS Ring Bus TrAIL -Rider SS Ring Bus	526.02	March 1, 2017 June 1, 2017
	513124964 513124964	35220, 35300	TrAIL -Rider SS Ring Bus	(13,245.79) 1,280.38	August 1, 2017
	513124964	35210, 35220, 35300	TrAIL -Rider SS Ring Bus Total	(1,280.38) (8,587.40)	September 1, 2017
	710349743	35500, 35610	138-kV Loop to Rider Sub	12,982,471.49	January 1, 2017
	710349743	35500, 35610	138-kV Loop to Rider Sub	8,129,750.70	February 1, 2017
	710349743	35500, 35610	138-kV Loop to Rider Sub	726,919.01	March 1, 2017

Work Order In   Work Order Number   FERC Account 101/106   Project / Description   Amount   From CWPT Part In Service						
Work Order No   Work Order Number    Sub-Account   Project Description   Amount   in Service						Date of Transfer
13727877	Work Order ID	Work Order Number		Project / Description	Amount	
13722767	Work Order ID	Work Order Humber	ous Addount	•	Amount	III GELVIGE
170349743   35590, 35510   1354V Loop to Rider Sub   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517067 84   16,2517				IrAIL Projects		
1,000,000,000,000,000,000,000,000,000,0	13722767					
		710349743	35500, 35610			May 1, 2017
		509201475	35500	Pider 138W/ Line evt	(14 265 206 86)	January 1 2017
145189770		509201475	35500	Rider 138kV Line ext		February 1, 2017
14516970   59001475   35500   Rider 138W Line ext   599.27   May 1, 2017   May 1, 20						
	14516970					
		509201475	35500		(40.74)	June 1, 2017
\$90201475   \$35500   Rider 138W Line est   1,287   2000   1,2017   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   200						
13469732   595201475   35500   Rider 138W Line ext   2.085.29]   November 1, 2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017						
13469732   509201475   35500   Rider 138W Line ext   3,284,693.51     December 1, 2017						
Total (20,744,552.79)	13469732					
513000026   530022   Trail ROW-Rider SS Ring Bus & 139 k		713632077	35300	Rider SS: Ring Bus & 138 kV Line	157.06	June 1, 2017
513060926   35022   Trail ROW-Rider SS Ring Bus & 138 k   191.06   2018   1000000   1000001   1000000   1000001   10000000   1000001   10000000   1000001   100000000						
513060926   50022						
Total						
13722842		513060926	35022			December 1, 2017
13722842		545747247	35300			January 1 2017
13721318	13722842					•
536767657   35610   Glenn Falls Lamberton Loop 138kv   (1,740,182,60)   November 1, 2017	10/22042				1,439.46	
745092783   35011   Joffre SS Land Purchase   743.44   February 1, 2017   745092783   35011   Joffre SS Land Purchase   428.25   March 1, 2017   745092783   35011   Joffre SS Land Purchase   428.26   March 1, 2017   745092783   35011   Joffre SS Land Purchase   36.376.46   May 1, 2017   745092783   35011   Joffre SS Land Purchase   36.376.46   May 1, 2017   745092783   35011   Joffre SS Land Purchase   2,796.35   June 1, 2017   745092783   35011   Joffre SS Land Purchase   2,796.33   July 1, 2017   745092783   35011   Joffre SS Land Purchase   2,796.33   July 1, 2017   August	13721318			Total	(6,662.94)	
745092783   35011		536767657	35610	Glenn Falls Lamberton Loop 138kv	(1,740,182.60)	November 1, 2017
13956791   745092783   35011   Joffre SS Land Purchase						
13956791   745092783   35011   Joffre SS Land Purchase   36.376.64   May 1, 2017   745092783   35011   Joffre SS Land Purchase   2.786.33   July 1, 2017   745092783   35011   Joffre SS Land Purchase   2.786.33   July 1, 2017   745092783   35011   Joffre SS Land Purchase   2.786.33   July 1, 2017   745092783   35011   Joffre SS Land Purchase   2.786.33   July 1, 2017   745092783   35011   Joffre SS Land Purchase   2.786.33   July 1, 2017   504089748   35300   Erie South: Install +250/-100 MVAR   (13.354.58)   January 1, 2017   540689748   35300   Erie South: Install +250/-100 MVAR   15.510.78   March 1, 2017   540689748   35210, 35220, 35300   Erie South: Install +250/-100 MVAR   15.510.78   March 1, 2017   540689748   35210, 35220, 35300   Erie South: Install +250/-100 MVAR   13.747.2   May 1, 2017   540689748   35210, 35220, 35300   Erie South: Install +250/-100 MVAR   13.747.2   May 1, 2017   540689748   35210, 35220, 35300   Erie South: Install +250/-100 MVAR   14.647.9   July 1, 2017   540689748   35210, 35220, 35300   Erie South: Install +250/-100 MVAR   4.981.62   June 1, 2017   540689748   35210, 35220, 35300   Erie South: Install +250/-100 MVAR   4.981.62   August 1, 2017   540689748   35210, 35220, 35300   Erie South: Install +250/-100 MVAR   4.981.62   August 1, 2017   540689748   35210, 35220, 35300   Erie South: Install +250/-100 MVAR   4.981.62   August 1, 2017   540689748   35210, 35220, 35300   Erie South: Install +250/-100 MVAR   5.429.75   Cricber 1, 2017   540689748   35210, 35220, 35300   Erie South: Install +250/-100 MVAR   5.429.75   Cricber 1, 2017   540689748   35210, 35220, 35300   Erie South: Install +250/-100 MVAR   5.429.75   Cricber 1, 2017   5406890351   35200, 35200   Erie South: Install +250/-100 MVAR   5.429.75   Cricber 1, 2017   5406890351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   16.6412.46   January 1, 2017   February 1, 2						
14057705	13956791					
745092783   35011   Joffre SS Land Purchase   2,796.33   July 1, 2017	14057705					
14082160   Total   T	14057705					
14082160				Joffre SS Land Purchase	4,535.05	
S40699748   35300   Erie South: Install +250/-100 MVAR   23,962.57   February 1, 2017	14082160			lotal	50,643.92	
540699748   3520, 3520, 35300   Erie South: Install +250/-100 MVAR   15,510,78   March 1,2017   540699748   35210, 3520, 35300   Erie South: Install +250/-100 MVAR   13,734.72   May 1, 2017   540699748   35210, 35220, 35300   Erie South: Install +250/-100 MVAR   120,061.65   June 1, 2017   540699748   35210, 35220, 35300   Erie South: Install +250/-100 MVAR   14,624.79   July 1, 2017   540699748   35210, 35220, 35300   Erie South: Install +250/-100 MVAR   4,981.62   August 1, 2017   540699748   35210, 35220, 35300   Erie South: Install +250/-100 MVAR   4,981.62   August 1, 2017   540699748   35210, 35220, 35300   Erie South: Install +250/-100 MVAR   5,429.75   October 1, 2017   540699748   35210, 35220, 35300   Erie South: Install +250/-100 MVAR   5,429.75   October 1, 2017   Total   Total   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   2017   20						
540699748   35210, 35220, 35300   Erie South: Install +250-100 MVAR   13,734.72   May 1, 2017   540699748   35210, 35220, 35300   Erie South: Install +250-100 MVAR   128,061.65   June 1, 2017   540699748   35210, 35220, 35300   Erie South: Install +250-100 MVAR   14,624.79   July 1, 2017   540699748   35210, 35220, 35300   Erie South: Install +250-100 MVAR   4,981.62   August 1, 2017   540699748   35210, 35220, 35300   Erie South: Install +250-100 MVAR   4,981.62   August 1, 2017   540699748   35210, 35220, 35300   Erie South: Install +250-100 MVAR   5,429.75   Cotober 1, 2017   540699748   35210, 35220, 35300   Erie South: Install +250-100 MVAR   5,429.75   Cotober 1, 2017   540699748   35210, 35220, 35300   Erie South: Install +250-100 MVAR   5,305.86   November 1, 2017   540699748   35210, 35220, 35300   Erie South: Install +250-100 MVAR   5,305.86   November 1, 2017   540699748   35210, 35220, 35300   Erie South: Install +250-100 MVAR   5,305.86   November 1, 2017   540699748   35210, 35220, 35300   Erie South: Install +250-100 MVAR   5,305.86   November 1, 2017   540699748   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   156,412.46   January 1, 2017   540699748   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   156,412.46   January 1, 2017   540699748   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   156,412.46   January 1, 2017   540699748   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   156,412.46   January 1, 2017   540699748   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   156,412.46   January 1, 2017   54074   54074   Sandard 1, 2017   Sandard 1	14651143					
\$40689748   35210, 35220, 35300   Erie South: Install +250/-100 MVAR   128,061.65   Jurie 1, 2017   540689748   35210, 35220, 35300   Erie South: Install +250/-100 MVAR   4,624.79   July 1, 2017   540689748   35210, 35220, 35300   Erie South: Install +250/-100 MVAR   4,981.62   August 1, 2017   540689748   35210, 35220, 35300   Erie South: Install +250/-100 MVAR   884.27   September 1, 2017   540689748   35210, 35220, 35300   Erie South: Install +250/-100 MVAR   5,305.86   November 1, 2017   540689748   35210, 35220, 35300   Erie South: Install +250/-100 MVAR   5,305.86   November 1, 2017   Total   204,118.35   November 1, 2017   Total   204,118.35   November 1, 2017   Total   204,118.35   November 1, 2017   November 1, 2017   November 2, 204,118.35   November 3, 204,118.35   November 4, 204,118.35   Novembe						
\$40699748   35210, 35220, 35300   Frie South: Install +250/-100 MVAR   14,624.79   July 1, 2017						
\$40699748   35210, 35220, 35300   Frie South: Install +250/-100 MVAR   4,981.62   August 1, 2017   540699748   35210, 35220, 35300   Frie South: Install +250/-100 MVAR   5,29.75   October 1, 2017   540699748   35210, 35220, 35300   Frie South: Install +250/-100 MVAR   5,305.86   November 1, 2017   14197715   540699748   35210, 35220, 35300   Frie South: Install +250/-100 MVAR   5,305.86   November 1, 2017   14197715   540699748   35210, 35220, 35300   Frie South: Install +250/-100 MVAR   5,305.86   November 1, 2017   14197715   523690351   35300   Pierce Brook Sub: Install 345/230 kV   156,412.46   January 1, 2017   523690351   35300   Pierce Brook Sub: Install 345/230 kV   88,568.04   February 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   319,577.63   March 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   (60,857.59)   May 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   397,145.53   June 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   397,145.53   June 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   56,996.78   July 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   7,357.73   August 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   56,996.78   July 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   58,397.25   September 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   284,540.72   October 2, 2017   765959807   35300   Mainsburg Substation   58,309.37   January 1, 2017   765959807   35300   Mainsburg Substation   38.35   March 1, 2017   765959807   35300   Mainsburg Substation   11,194.23   April 1, 2017   765959807   35300   Mainsburg Substation   127.92   July 1, 2017   765959807   35300   Mainsburg Substation   127.92   July 1, 2017   765959807   35300   Mainsburg Substation   248.12   June 1, 2017   765						
\$40699748   35210, 35220, 35300   Erie South: Install +250/-100 MVAR   5,429,75   October 1, 2017		540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	4,981.62	August 1, 2017
14197715   540699748   35210, 35220, 35300   Erie South: Install +250/-100 MVAR   1,2017   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204,118.35   204						
Total   204,118.35						
523690351   35300   Pierce Brook Sub: Install 345/230 kV   156,412.46   January 1, 2017   523690351   35300   Pierce Brook Sub: Install 345/230 kV   319,577.63   March 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   (26,662.86)   April 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   (26,662.86)   April 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   (60,857.59)   May 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   397,145.53   June 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   56,996.78   July 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   7,357.73   August 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   16,895.12   September 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   284,540.72   October, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   284,540.72   October, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   284,540.72   October, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   29,524.67   December 1, 2017   765959807   35300   Mainsburg Substation   58,309.37   January 1, 2017   765959807   35300   Mainsburg Substation   63,464.54   February 1, 2017   765959807   35300   Mainsburg Substation   11,194.23   April 1, 2017   765959807   35300   Mainsburg Substation   127.92   July 1, 2017   765959807   35300   Mainsburg Substation   129.30   Aug	14197715	540699748	35210, 35220, 35300			December 1, 2017
523690351   35300   Pierce Brook Sub: Install 345/230 kV   313,577.63   March 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   (28,662.86)   April 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   (28,662.86)   April 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   (68,857.59)   May 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   397,145.53   June 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   56,996.78   July 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   7,357.73   August 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   7,357.73   August 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   18,895.12   September 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   28,4540.72   October, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   28,4540.72   October, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   28,524.67   December 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   28,524.67   December 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   28,524.67   December 1, 2017   523690351   35210, 35220, 35300   Mainsburg Substation   58,309.37   January 1, 2017   523690351   35210, 35220, 35300   Mainsburg Substation   11,194.23   April 1, 2017   765959807   35300   Mainsburg Substation   11,194.23   April 1, 2017   765959807   35300   Mainsburg Substation   127.92   July 1, 2017   765959807   35300   Mainsburg Substation   7,359.86   December 1, 2017		E22600054	25000			January 1, 2017
523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   (28,662.86)   April 1, 2017						
523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   397,145.53   June 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   397,145.53   June 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   56,996.78   July 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   7,357.73   August 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   16,895.12   September 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   284,540.72   October, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   58,397.25   November 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   28,524.67   December 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   29,524.67   December 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   29,524.67   December 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   29,524.67   December 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   29,524.67   December 1, 2017   523690351   35210, 35220, 35300   Mainsburg Substation   56,309.37   January 1, 2017   523690351   35210, 35220, 35300   Mainsburg Substation   63,464.54   February 1, 2017   765959807   35300   Mainsburg Substation   11,194.23   April 1, 2017   765959807   35300   Mainsburg Substation   127.92   July 1, 2017   765959807   35300   Mainsburg Substation   7,359.86   December 1, 2017		523690351	35300	Pierce Brook Sub: Install 345/230 kV	319,577.63	March 1, 2017
523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   397,145.53   June 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   7,357.73   June 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   7,357.73   Juny 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   16,895.12   September 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   284,540.72   October, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   28,524.67   October, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   29,524.67   December 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   29,524.67   December 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   29,524.67   December 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   29,524.67   December 1, 2017   523690351   35210, 35220, 35300   Mainsburg Substation   58,309.37   January 1, 2017   523690367   35300   Mainsburg Substation   6,3464.54   February 1, 2017   52369037   35300   Mainsburg Substation   11,194.23   April 1, 2017   52369037   35300   Mainsburg Substation   14,2017   52369037   35300   Mainsburg Substation   248.12   June 1, 2017   52369037   35300   Mainsburg Substation   127.92   July 1, 2017   523693807   35300   Mainsburg Substation   127.92   July 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   28,54510   29,524.67   Pierce Brook Sub: Install 345/230 kV   28,546.72   December 1, 2017   523690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   28,546.72   December 1, 2017   523690351   35210, 3520, 35300   Pierce Brook Sub: Install 345/230 kV						
S23690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   7,357.73   August 1, 2017						
September 1, 2017   September 2, 2017   September 3, 2017   September 4, 2017   Sept						
S23690351   35210, 35220, 35300   Pierce Brook Sub: Install 345/230 kV   284,540.72   October, 2017						
13547208         523690351         35210, 35220, 35300         Pierce Brook Sub: Install 345/230 kV Total         29.524.67 (1,325,895.48)         December 1, 2017           765959807         35300         Mainsburg Substation         58,309.37 (3,465.44)         February 1, 2017           765959807         35300         Mainsburg Substation         (838.29)         March 1, 2017           765959807         35300         Mainsburg Substation         11,194.23         April 1, 2017           765959807         35300         Mainsburg Substation         183.35         May 1, 2017           765959807         35300         Mainsburg Substation         248.12         June 1, 2017           765959807         35300         Mainsburg Substation         127.92         July 1, 2017           765959807         35300         Mainsburg Substation         127.92         July 1, 2017           765959807         35300         Mainsburg Substation         127.92         July 1, 2017           765959807         35300         Mainsburg Substation         129.30         August 1, 2017           765959807         35300         Mainsburg Substation         129.30         August 1, 2017           765959807         35300         Mainsburg Substation         29.30         August 1, 2017		523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	284,540.72	October, 2017
Total         1,325,895.48           765959807         35300         Mainsburg Substation         58,309.37         January 1, 2017           765959807         35300         Mainsburg Substation         63,464.54         February 1, 2017           765959807         35300         Mainsburg Substation         (838.29)         March 1, 2017           765959807         35300         Mainsburg Substation         11,194.23         April 1, 2017           765959807         35300         Mainsburg Substation         183.35         May 1, 2017           765959807         35300         Mainsburg Substation         248.12         June 1, 2017           765959807         35300         Mainsburg Substation         127.92         July 1, 2017           765959807         35300         Mainsburg Substation         (29.30)         August 1, 2017           765959807         35300         Mainsburg Substation         (29.30)         August 1, 2017           765959807         35300         Mainsburg Substation         7,359.86         December 1, 2017	13547208					
765959807         35300         Mainsburg Substation         63,464.54         February 1, 2017           765959807         35300         Mainsburg Substation         (838.29)         March 1, 2017           765959807         35300         Mainsburg Substation         11,194.23         April 1, 2017           765959807         35300         Mainsburg Substation         183.35         May 1, 2017           765959807         35300         Mainsburg Substation         248.12         June 1, 2017           765959807         35300         Mainsburg Substation         127.92         July 1, 2017           765959807         35300         Mainsburg Substation         (29.30)         August 1, 2017           765959807         35300         Mainsburg Substation         7,359.86         December 1, 2017	13041200	923090331	33210, 33220, 33300			December 1, 2017
765959807         35300         Mainsburg Substation         (838.29)         March 1, 2017           765959807         35300         Mainsburg Substation         11,194.23         April 1, 2017           765959807         35300         Mainsburg Substation         183.35         May 1, 2017           765959807         35300         Mainsburg Substation         248.12         June 1, 2017           765959807         35300         Mainsburg Substation         127.92         July 1, 2017           765959807         35300         Mainsburg Substation         (29.30)         August 1, 2017           765959807         35300         Mainsburg Substation         7,359.86         December 1, 2017						
765959807         35300         Mainsburg Substation         11,194.23         April 1, 2017           765959807         35300         Mainsburg Substation         183.35         May 1, 2017           765959807         35300         Mainsburg Substation         248.12         June 1, 2017           765959807         35300         Mainsburg Substation         127.92         July 1, 2017           765959807         35300         Mainsburg Substation         (29.30)         August 1, 2017           765959807         35300         Mainsburg Substation         7,359.86         December 1, 2017						
765959807         35300         Mainsburg Substation         248.12         June 1, 2017           765959807         35300         Mainsburg Substation         127.92         July 1, 2017           765959807         35300         Mainsburg Substation         (29.30)         August 1, 2017           765959807         35300         Mainsburg Substation         7,359.86         December 1, 2017		765959807	35300	Mainsburg Substation	11,194.23	April 1, 2017
765959807         35300         Mainsburg Substation         127.92         July 1, 2017           765959807         35300         Mainsburg Substation         (29.30)         August 1, 2017           765959807         35300         Mainsburg Substation         7,359.86         December 1, 2017						
765959807 35300 Mainsburg Substation <u>7,359.86</u> December 1, 2017				Mainsburg Substation	127.92	
		100909001	33300			December 1, 2017

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
			TrAIL Projects		_
			Trail Frojecto		
14716425	542480347	35300	Conemaugh Sub	473.54	February 1, 2017
	542480347	35300	Conemaugh Sub Total	327.85 801.39	March 1, 2017
	544496386	35022	Oak Mound - Waldo Run #1	10,345.80	January 1, 2017
	544496386	35022	Oak Mound - Waldo Run #1	1,122.86	February 1, 2017
	544496386	35022	Oak Mound - Waldo Run #1	8,295.30	March 1, 2017
	544496386 544496386	35022 35022	Oak Mound - Waldo Run #1 Oak Mound - Waldo Run #1	8,839.52 8,525.04	April 1, 2017 May 1, 2017
	544496386	35022	Oak Mound - Waldo Run #1	165,872.32	June 1, 2017
	544496386	35022	Oak Mound - Waldo Run #1	22,007.20	July 1, 2017
13123835	544496386	35022	Oak Mound - Waldo Run #1	21,504.25	August 1, 2017
	544496386	35022	Oak Mound - Waldo Run #1	914.39	September 1, 2017
	544496386	35022 35022	Oak Mound - Waldo Run #1 Oak Mound - Waldo Run #1	23,477.00	October 1, 2017
14258354	544496386 544496386	35022	Oak Mound - Waldo Run #1	5,769.48 (27,296.64)	November 1, 2017 December 1, 2017
14200004	34430000	30022	Total	249,376.52	December 1, 2017
	678978199	35300	Waldo Run Sub	116.32	January 1, 2017
	678978199	35300	Waldo Run Sub	4,582.14	February 1, 2017
	678978199 678978199	35300 35300	Waldo Run Sub Waldo Run Sub	3,402.04 369.26	March 1, 2017 April 1, 2017
	678978199	35300	Waldo Run Sub	0.16	May 1, 2017
	678978199	35300	Waldo Run Sub	292.86	September 1, 2017
	678978199	35300	Waldo Run Sub	2,886.58	October 1, 2017
	678978199	35300	Waldo Run Sub	3,203.18	November 1, 2017
	678978199	35300	Waldo Run Sub Total	<u>4,233.25</u> 19,085.79	December 1, 2017
14435971	689555528	35500, 35610	Oak Mound - Waldo Run #1	236,269.26	January 1, 2017
	689555528	35500, 35610	Oak Mound - Waldo Run #1	28.63	February 1, 2017
	689555528	35500, 35610	Oak Mound - Waldo Run #1	19.82	March 1, 2017
	689555528 689555528	35500, 35610 35500, 35610	Oak Mound - Waldo Run #1 Oak Mound - Waldo Run #1	41,276,252.90 12,184,748.21	August 1, 2017 September 1, 2017
	00000020	33300, 33010	Total	53,697,318.82	Coptember 1, 2017
	6895555910	35500, 35610 35500, 35610	Oak Mound - Waldo Run #1 Oak Mound - Waldo Run #1	(139,661.78)	January 1, 2017 February 1, 2017
	6895555910 6895555910	35500, 35610	Oak Mound - Waldo Run #1	227,715.93 214,248.72	March 1, 2017
	6895555910	35500, 35610	Oak Mound - Waldo Run #1	124,924.37	April 1, 2017
14464107	6895555910	35500, 35610	Oak Mound - Waldo Run #1	322,565.25	May 1, 2017
	6895555910	35500, 35610	Oak Mound - Waldo Run #1	379,676.56	June 1, 2017
	6895555910	35500, 35610	Oak Mound - Waldo Run #1	118,159.86	July 1, 2017
	6895555910 6895555910	35500, 35610 35500, 35610, 35900	Oak Mound - Waldo Run #1 Oak Mound - Waldo Run #1	(19,397,600.76) (5,809,858.21)	August 1, 2017 September 1, 2017
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	44,868.43	October 1, 2017
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	(38,469.30)	November 1, 2017
14464108	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	4,849.10	December 1, 2017
			Total	(23,948,581.83)	
	544395083	35610	Oak Mound - Waldo Run 138 kv	65,720.72	January 1, 2017
	544395083	35610	Oak Mound - Waldo Run 138 kv Oak Mound - Waldo Run 138 kv	272,364.24	February 1, 2017 March 1, 2017
	544395083 544395083	35610 35610	Oak Mound - Waldo Run 138 kV	127,229.35 220,706.46	March 1, 2017 April 1, 2017
	544395083	35610	Oak Mound - Waldo Run 138 kv	176,588.87	May 1, 2017
	544395083	35610	Oak Mound - Waldo Run 138 kv	183,288.52	June 1, 2017
	544395083	35610	Oak Mound - Waldo Run 138 kv	26,871.23	July 1, 2017
	544395083	35610	Oak Mound - Waldo Run 138 kv	(28,100,236.67)	August 1, 2017
	544395083	35610	Oak Mound - Waldo Run 138 kv	(561,637.27)	September 1, 2017
	544395083	35610	Oak Mound - Waldo Run 138 kv Total	<u>5,088,057.46</u> (22,501,047.09)	December 1, 2017
14080138	711507286	35300	Joffre Substation - Construct 138kv	393,433.46	January 1, 2017
	711507286	35300	Joffre Substation - Construct 138kv	(172,125.16)	February 1, 2017
	711507286	35300	Joffre Substation - Construct 138kv	107,701.12	March 1, 2017
	711507286	35300	Joffre Substation - Construct 138kv	154,954.72	April 1, 2017
	711507286	35300	Joffre Substation - Construct 138kv	123,511.59	May 1, 2017
	711507286	35300	Joffre Substation - Construct 138kv	(268,885.55)	June 1, 2017
	711507286	35300	Joffre Substation - Construct 138kv Joffre Substation - Construct 138kv	(22,847.76) (13,671.95)	July 1, 2017 August 1, 2017
	711507286 711507286	35210, 35220, 35300 35210, 35220, 35300	Joffre Substation - Construct 138kv Joffre Substation - Construct 138kv	20,983.45	September 1, 2017
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	20,201.46	October 1, 2017
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	1,131.94	November 1, 2017

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					Date of Transfer
		FERC Account 101/106	5		from CWIP to Plant
Work Order ID	Work Order Number	Sub-Account	Project / Description	Amount	in Service
			TrAIL Projects		
14528199	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	1,369.77	December 1, 2017
			Total	345,757.09	
	545657671	35300	Const New Richwood Hill SS	1,714,462.30	January 1, 2017
	545657671	35300	Const New Richwood Hill SS	(191,748.16)	February 1, 2017
	545657671 545657671	35300 35300	Const New Richwood Hill SS Const New Richwood Hill SS	(53,860.15) (845,755.37)	March 1, 2017 April 1, 2017
	545657671	35300	Const New Richwood Hill SS	(39,113.74)	May 1, 2017
	545657671	35300	Const New Richwood Hill SS	3,381.90	June 1, 2017
	545657671	35300	Const New Richwood Hill SS	(10,352.32)	July 1, 2017
	545657671	35300	Const New Richwood Hill SS	19,004.93	August 1, 2017
	545657671	35300	Const New Richwood Hill SS	79,228.92	September 1, 2017
	545657671 545657671	35300 35300	Const New Richwood Hill SS Const New Richwood Hill SS	48,201.31 39,627.45	October 1, 2017 November 1, 2017
14276743	545657671	35300	Const New Richwood Hill SS	(118,549.43)	December 1, 2017
			Total	644,527.64	
	836242181	35300	Richwood Hill SVC-Inst a +90/-30 Mv	(146,060.05)	January 1, 2017
	836242181	35300	Richwood Hill SVC-Inst a +90/-30 Mv	85,618.66	February 1, 2017
	836242181	35300	Richwood Hill SVC-Inst a +90/-30 Mv Richwood Hill SVC-Inst a +90/-30 Mv	26,954.63	March 1, 2017
	836242181 836242181	35300 35300	Richwood Hill SVC-Inst a +90/-30 MV Richwood Hill SVC-Inst a +90/-30 MV	4,059.27 199.86	April 1, 2017 May 1, 2017
	836242181	35300	Richwood Hill SVC-Inst a +90/-30 MV	7,291.78	June 1, 2017
	836242181	35300	Richwood Hill SVC-Inst a +90/-30 Mv	1,393.07	July 1, 2017
	836242181	35300	Richwood Hill SVC-Inst a +90/-30 Mv	4,807.93	December 1, 2017
			Total	(15,734.85)	
	833593997	35300	Joffre SS: Construct 138kv Switch	19,605.06	January 1, 2017
15165673	833593997	35300	Joffre SS: Construct 138kv Switch	18,285.91	February 1, 2017
	833593997	35300	Joffre SS: Construct 138kv Switch	19,092.58	March 1, 2017
	833593997 833593997	35300 35300	Joffre SS: Construct 138kv Switch Joffre SS: Construct 138kv Switch	29,460.91 30,465.25	April 1, 2017 May 1, 2017
	833593997	35300	Joffre SS: Construct 138kv Switch	(1,152.68)	June 1, 2017
	833593997	35300	Joffre SS: Construct 138kv Switch	984.05	July 1, 2017
	833593997	35300	Joffre SS: Construct 138kv Switch	3,322.52	August 1, 2017
	833593997	35300	Joffre SS: Construct 138kv Switch	(32.03)	September 1, 2017
	833593997	35300	Joffre SS: Construct 138kv Switch Total	<u>2,884.89</u> 122,916.46	December 1, 2017
15144925	E44204242	35022	DOW 220M/ Line Consmoush to Course	951.80	February 4, 2017
	511281243		ROW - 230kV Line Conemaugh to Sewar		February 1, 2017
	850716728	35300	Erie South - Relay Replc-Four Mile	4.99	August 1, 2017
	477989703	35500, 35610	Osage-Whiteley(MP) - 5.8-mi new 138	20,000.00	April 1, 2017
	478369456	35300	Osage - Transmission	1,337.24	May 1, 2017
	501407786	35300	Trail - Belmont SS: 500/138Kv Spare	(10,284.73)	May 1, 2017
	501407786	35300	Trail - Belmont SS: 500/138Kv Spare Total	(302,301.26) (312,585.99)	August 1, 2017
13123478	742624400	35500, 35610	MPDC Mon Power Delivery	4 000 40	March 1 2017
13256183	713634480	33300, 33010	•	4,868.49	March 1, 2017
13395937	696302028 696302028	35300 35300	Warren: Install 4 breaker 230Kv Warren: Install 4 breaker 230Kv	24,035,092.45 70,316.81	June 1, 2017 July 1, 2017
. 5000001	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	(59,294.14)	August 1, 2017
13416143	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	98,281.81	September 1, 2017
40504000	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	(109,474.79)	October 1, 2017
13584606	696302028 696302028	35210, 35220, 35300 35210, 35220, 35300	Warren: Install 4 breaker 230Kv Warren: Install 4 breaker 230Kv	42.31 (1,709.46)	November 1, 2017 December 1, 2017
	000002020	00210, 00220, 00000	Total	24,033,254.99	2000111201 1, 2011
14471297	751292370	35300	Damascus SS-Inst 230Kv Capacitor	1,041,642.54	May 1, 2017
	751292370	35300	Damascus SS-Inst 230Kv Capacitor	105,559.79	June 1, 2017
14490072	751292370	35300	Damascus SS-Inst 230Kv Capacitor	31,202.53	July 1, 2017
	751292370	35300	Damascus SS-Inst 230Kv Capacitor Damascus SS-Inst 230Kv Capacitor	(2,615.94)	August 1, 2017
	751292370 751292370	35300 35300	Damascus SS-Inst 230KV Capacitor Damascus SS-Inst 230KV Capacitor	510.19 290.38	September 1, 2017 October 1, 2017
	751292370	35300	Damascus SS-Inst 230Kv Capacitor	(16.67)	November 1, 2017
	751292370	35300	Damascus SS-Inst 230Kv Capacitor	69,713.32	December 1, 2017
			Total	1,246,286.14	
	753546385	35300	Mainsburg SS-Inst 2nd Pilot Commun	1,518,028.97	April 1, 2017
14667784	753546385	35300	Mainsburg SS-Inst 2nd Pilot Commun Mainsburg SS-Inst 2nd Pilot Commun	168,418.88	May 1, 2017
	753546385 753546385	35300 35300	Mainsburg SS-Inst 2nd Pilot Commun Mainsburg SS-Inst 2nd Pilot Commun	50,394.45 412,816.34	June 1, 2017 July 1, 2017
	753546385	35300	Mainsburg SS-Inst 2nd Pilot Commun	(173,867.46)	August 1, 2017
	753546385	35300	Mainsburg SS-Inst 2nd Pilot Commun	(2,409.02)	September 1, 2017
	753546385	35300	Mainsburg SS-Inst 2nd Pilot Commun	51,375.08	October 1, 2017
	753546385 753546385	35300 35300	Mainsburg SS-Inst 2nd Pilot Commun Mainsburg SS-Inst 2nd Pilot Commun	(27,238.72) 209,778.58	November 1, 2017 December 1, 2017
	100040000	33300	Total	2,207,297.10	December 1, 2017

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
			TrAIL Projects		
4.407.45.40	700070040	05000	0	00 544 554 00	M 4 0047
14674548	799878243	35300	Construct SVC portion of Joffre SS	20,544,554.86	May 1, 2017
	799878243	35300	Construct SVC portion of Joffre SS	(197,236.02)	June 1, 2017
	799878243	35300	Construct SVC portion of Joffre SS	10,158,377.50	July 1, 2017
	799878243	35300	Construct SVC portion of Joffre SS	1,903.36	August 1, 2017
	799878243	35300	Construct SVC portion of Joffre SS	285.94	September 1, 2017
	799878243	35300	Construct SVC portion of Joffre SS	212.42	December 1, 2017
			Total	30,508,098.06	
	827341817	35300	502 Junction-Inst DWDM Node	490,756.61	November 1, 2017
	827341817	35300	502 Junction-Inst DWDM Node	14,232.97	December 1, 2017
44004450			Total	504,989.58	
14901158	819169327	35300	Meadow Brook -Inst DWDM Node	261,498.86	December 1, 2017
	019109321	33300	Weddow Blook -Ilist DW DW Node	201,490.00	December 1, 2017
	819169432	35300	502 Junction-Inst MPLS Router	144,185.72	December 1, 2017
	823826588	35300	Joffe-Inst Microwave Tower at Joff	130,091.15	May 1, 2017
	823826588	35300	Joffe-Inst Microwave Tower at Joff	923.24	December 1, 2017
	023020300	33300	Total	131,014.39	December 1, 2017
14991389				,	
	824654603	35300	Kammer- T200 Xfmr repair	38,317.43	December 1, 2017
	927597005	35300	Meadow Brook SS: Replace Bushings	256,157.18	January 1, 2017
15045085	827587905 827587905	35300	Meadow Brook SS: Replace Bushings	2,277.32	June 1, 2017
15045065	827587905	35300	Meadow Brook SS: Replace Bushings	73.09	July 1, 2017
15045170	827587905	35300	Meadow Brook SS: Replace Bushings	29.79	December 1, 2017
10040110	027007000	30000	Total	258,537.38	December 1, 2017
15082975					
	830093982	35210	Meadow Brook SS: Storage Building	9,785.76	July 1, 2017
	834027523	35210	TREP - Waldo Run-Repairs along main	1,740,182.60	October 1, 2017
15085575	834027523	35210	TREP - Waldo Run-Repairs along main		November 1, 2017
15065575	834027523	35210	TREP - Waldo Run-Repairs along main	1,578,668.76 247,960.62	December 1, 2017
15105602	034027323	33210	Total	3,566,811.98	December 1, 2017
10100002			. 5.00	0,000,011.00	
	844707107	35300	Richwood Hill 138KV Line CCVT	4,316.73	June 1, 2017
	844707107	35300	Richwood Hill 138KV Line CCVT	<u>58.95</u>	December 1, 2017
			Total	4,375.68	
15129557	847075149	35300	Meadow Brook SS: Replace Minitor	4,249.22	July 1, 2017
10120001	847075149	35300	Meadow Brook SS: Replace Minitor	59.32	December 1, 2017
15150073			Total	4,308.54	
	857642589	35300	Black Oak MD- Trail EHV	382,103.99	December 1, 2017
	860526747	35300	Joffre Sub-Inst fence within substation	187,659.29	July 1, 2017
15223087	860526747	35300	Joffre Sub-Inst fence within substation	(44,041.57)	August 1, 2017
	860526747	35300	Joffre Sub-Inst fence within substation	(1,520.01)	September 1, 2017
	860526747	35300	Joffre Sub-Inst fence within substation	(31.79)	October 1, 2017
	860526747	35300	Joffre Sub-Inst fence within substation	(45.56)	November 1, 2017
15251957	860526747	35300	Joffre Sub-Inst fence within substation	19,002.71	December 1, 2017
			Total	161,023.07	
	3369924630	35011	Real Estate for Pierce Brook Shunt	41,680.07	November 1, 2017
15330859	3369924630	35011	Real Estate for Pierce Brook Shunt	199.76	December 1, 2017
			Total	41,879.83	
15351980	0000047000	05000	Mandau Parali CVO Paral Oceana CMD 12	44.040.07	D
	3389017329	35300	Meadow Brook SVC-Repl Cooper SMP-16	14,619.67	December 1, 2017
			Total Other Projects	68,264,570.29	
			Total Additions	69,301,998.98	
				20,001,000.00	ı