

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

American Transmission Systems, Inc.

Line No.				Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 29, col 5)			\$ 941,165,579
	REVENUE CREDITS	(Note T)	<u>Total</u>	<u>Allocator</u>
2a	Account No. 451	(page 4, line 34)	-	TP 1.00000 -
2b	Account No. 454	(page 4, line 35)	19,794,948	TP 1.00000 19,794,948
3	Account No. 456	(page 4, line 36)	9,689,278	TP 1.00000 9,689,278
4a	Revenues from Grandfathered Interzonal Transactions			TP 1.00000 -
4b	Revenues from service provided by the ISO at a discount			TP 1.00000 -
5a	Legacy MTEP Credit (Appendix E, page 2, line 3, col. 12)		273,889	TP 1.00000 273,889
5b	Reserved		-	TP 1.00000 -
5c	Reserved		-	TP 1.00000 -
5d	Transmission Enhancement Credit (Appendix D, page 2, line 2, col. 10)		29,338,394	TP 1.00000 29,338,394
6a	TOTAL REVENUE CREDITS (sum lines 2a-5d)		59,096,509	59,096,509
6b	TRUE-UP ADJUSTMENT WITH INTEREST (Protocols)			(43,746,039)
7	NET REVENUE REQUIREMENT (line 1 minus line 6a plus line 6b)			<u>838,323,031</u>
	DIVISOR			<u>Total</u>
8	1 Coincident Peak (CP) (MW)	(Note A)		12,771.1
9	Average 12 CPs (MW)	(Note B)		10,234.4
10	Reserved			-
11	Reserved			-
12	Reserved			-
13	Reserved			-
14	Reserved			-
15	Reserved			-
16	Annual Network Rate (\$/MW/Yr) (line 7 / line 8)		<u>Total</u> 65,642.19	
			<u>Peak Rate</u>	<u>Off-Peak Rate</u>
17	Point-To-Point Rate (\$/MW/Year) (line 7 / line 9)		81,912.28	81,912.28
18	Point-To-Point Rate (\$/MW/Month) (line 17/12)		6,826.02	6,826.02
19	Point-To-Point Rate (\$/MW/Week) (line 17/52)		1,575.24	1,575.24
20	Point-To-Point Rate (\$/MW/Day) (line 19/5; line 19/7)		315.05	225.03
21	Point-To-Point Rate (\$/MWh) (line 17/4,160; line 17/8,760)		19.69	9.35

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Line No.	(1) RATE BASE:	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)
GROSS PLANT IN SERVICE					
1	Production	205.46.g (Notes U & X)	-	NA	
2	Transmission	207.58.g (Notes U & X)	5,734,407,789	TP	1.00000
3	Distribution	207.75.g (Notes U & X)	-	NA	
4	General & Intangible	205.5.g & 207.99.g (Notes U & X)	377,234,617	W/S	1.00000
5	Common	356.1 (Notes U & X)	-	CE	1.00000
6	TOTAL GROSS PLANT (sum lines 1-5)		6,111,642,406	GP=	100.000%
ACCUMULATED DEPRECIATION					
7	Production	219.20-24.c (Notes U & X)	-	NA	
8	Transmission	219.25.c (Notes U & X)	1,332,076,273	TP	1.00000
9	Distribution	219.26.c (Notes U & X)	-	NA	
10	General & Intangible	200.21.c & 219.28.c (Notes U & X)	150,568,108	W/S	1.00000
11	Common	356.1 (Notes U & X)	-	CE	1.00000
12	TOTAL ACCUM. DEPRECIATION (sum lines 7-11)		1,482,644,381		
NET PLANT IN SERVICE					
13	Production	(line 1 - line 7)	-		
14	Transmission	(line 2 - line 8)	4,402,331,516		4,402,331,516
15	Distribution	(line 3 - line 9)	-		
16	General & Intangible	(line 4 - line 10)	226,666,509		226,666,509
17	Common	(line 5 - line 11)	-		-
18	TOTAL NET PLANT (sum lines 13-17)		4,628,998,025	NP=	100.000%
ADJUSTMENTS TO RATE BASE (Note F)					
19	Account No. 281 (enter negative)	WP03	-	NA	
20	Account No. 282 (enter negative)	WP03	(988,479,394)	NP	1.00000
21	Account No. 283 (enter negative)	WP03	(9,540,119)	NP	1.00000
22	Account No. 190	WP03	92,441,921	NP	1.00000
23	Account No. 255 (enter negative)	WP03	-	NP	1.00000
24	TOTAL ADJUSTMENTS (sum lines 19- 23)		(905,577,592)		(905,577,592)
25	LAND HELD FOR FUTURE USE	214.x.d (Notes G & Y)	-	TP	1.00000
WORKING CAPITAL (Note H)					
26	CWC	calculated	21,556,110		20,676,818
27	Materials & Supplies (Note G)	227.8.c & .16.c (Note Y)	677,472	TE	0.94701
28a	Prepayments (Account 165)	111.57.c (Notes Y & CC)	4,146,032	GP	1.00000
28b	Unfunded Reserve Plant-related (enter negative) (Acct Nos. 228.1-228.4, 242) (Notes Y & Z)		-	NP	1.00000
28c	Unfunded Reserve Labor-related (enter negative) (Acct Nos. 228.1-228.4, 242) (Notes Y & Z)		-	W/S	1.00000
29	TOTAL WORKING CAPITAL (sum lines 26 - 28c)		26,379,614		25,464,422
30	RATE BASE (sum lines 18, 24, 25, & 29)		3,749,800,046		3,748,884,855

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For the 12 months ended 12/31/2023

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)
O&M (Note DD)					
1	Transmission	321.112.b	132,734,054	TE	0.94701 125,700,400
1a	Less LSE Expenses Included in Transmission O&M Accounts (Note W)				1.00000 -
2	Less Account 565	321.96.b			1.00000 -
2a	Less Deferred Internal Integration Costs (Note C)			TE	0.94701 -
3	A&G	323.197.b (Note BB)	47,449,091	W/S	1.00000 47,449,091
4	Less FERC Annual Fees			W/S	1.00000 -
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		12,860	W/S	1.00000 12,860
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)		12,860	TE	0.94701 12,179
6	Common	356.1		CE	1.00000 -
6a	Amortization of Regulatory Asset	Appendices B, C, & F, Line 14, Column F (Note EE)	5,231,791	DA	1.00000 5,231,791
7	Transmission Lease Payments				1.00000 -
8	TOTAL O&M (sum lines 1, 3, 5a, 6, 6a, 7 less 1a, 2, 2a, 4, 5)		185,414,936		178,380,601
DEPRECIATION AND AMORTIZATION EXPENSE					
9	Transmission	336.7.b (Note U)	137,741,487	TP	1.00000 137,741,487
10	General & Intangible	336.1.f & 336.10.f (Note U)	29,156,304	W/S	1.00000 29,156,304
11	Common	336.11.b (Note U)		CE	1.00000 -
12	TOTAL DEPRECIATION (sum lines 9 - 11)		166,897,791		166,897,791
TAXES OTHER THAN INCOME TAXES (Note J)					
LABOR RELATED					
13	Payroll	263.i	780,273	W/S	1.00000 780,273
14	Highway and vehicle	263.i	6,000	W/S	1.00000 6,000
PLANT RELATED					
16	Property	263.i	240,250,465	GP	1.00000 240,250,465
17	Gross Receipts	263.i	239,393	NA	-
18	Other	263.i	13,431	GP	1.00000 13,431
19	Payments in lieu of taxes		-	GP	1.00000 -
20	TOTAL OTHER TAXES (sum lines 13 - 19)		241,289,562		241,050,169
INCOME TAXES (Note K)					
21	$T=1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * p) =$		22.23%		
22	$CIT=(T/(1-T)) * (1-(WCLTD/R)) =$ where WCLTD=(page 4, line 27) and R= (page 4, line30) and FIT, SIT & p are as given in footnote K.		22.80%		
23	$1 / (1 - T) =$ (from line 21)		1.2858		
24	Amortized Investment Tax Credit (266.8.f) (enter negative)		(385,837)		
25	Income Tax Calculation = line 22 * line 28		66,524,888	NA	66,508,652
26	ITC adjustment (line 23 * line 24)		(496,121)	NP	1.00000 (496,121)
26a	Tax Effect of Permanent Differences and AFUDC Equity (App G, line 1, col 5) (Note FF)		1,150,220	DA	1.00000 1,150,220
26b	(Excess)/Deficient Deferred Income Taxes (App G, lines 2 & 3, col 3) (Note GG)		(4,003,778)	DA	1.00000 (4,003,778)
27	Total Income Taxes (sum lines 25 through 26b)		63,175,210		63,158,974
28	RETURN [Rate Base (page 2, line 30) * Rate of Return (page 4, line 30)]		291,749,250	NA	291,678,044
29	GROSS REV. REQUIREMENT (sum lines 8, 12, 20, 27, 28)		948,526,748		941,165,579

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American Transmission Systems, Inc.

SUPPORTING CALCULATIONS AND NOTES						
Line No.	(1)	(2)	(3)	(4)	(5)	(6)
TRANSMISSION PLANT INCLUDED IN ISO RATES						
1	Total transmission plant (page 2, line 2, column 3)					5,734,407,789
2	Less transmission plant excluded from ISO rates (Note M)					-
3	Less transmission plant included in OATT Ancillary Services (Note N)					-
4	Transmission plant included in ISO rates (line 1 less lines 2 & 3)					5,734,407,789
5	Percentage of transmission plant included in ISO Rates (line 4 divided by line 1)				TP=	1.00000
TRANSMISSION EXPENSES						
6	Total transmission expenses (page 3, line 1, column 3)					132,734,054
7	Less transmission expenses included in OATT Ancillary Services (Note L)					7,033,654
8	Included transmission expenses (line 6 less line 7)					125,700,400
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)					0.94701
10	Percentage of transmission plant included in ISO Rates (line 5)				TP	1.00000
11	Percentage of transmission expenses included in ISO Rates (line 9 times line 10)				TE=	0.94701
WAGES & SALARY ALLOCATOR (W&S)						
		Form 1 Reference	\$	TP	Allocation	
12	Production	354.20.b	-	0.00	-	
13	Transmission	354.21.b	1	1.00	1	
14	Distribution	354.23.b	-	0.00	-	W&S Allocator
15	Other	354.24,25,26.b	-	0.00	-	(\$ / Allocation)
16	Total (sum lines 12-15)		1		1 =	1.00000 = WS
COMMON PLANT ALLOCATOR (CE) (Note O)						
			\$		% Electric	W&S Allocator
17	Electric	200.3.c	1		(line 17 / line 20)	(line 16)
18	Gas	201.3.d	-		1.00000 *	1.00000 =
19	Water	201.3.e	-			CE
20	Total (sum lines 17 - 19)		1.00			1.00000
RETURN (R)						
21	Long Term Interest (117, sum of 62c through 67c) (Note AA)					\$ 61,419,488
22	Preferred Dividends (118.29c) (positive number)					-
Development of Common Stock:						
23	Proprietary Capital (112.16c) (Note X)					2,333,926,055
24	Less Preferred Stock (line 28)					-
25	Less Account 216.1 (112.12c) (enter negative) (Note X)					-
26	Common Stock (sum lines 23-25)					2,333,926,055
			\$	%	Cost (Note P)	Weighted
27	Long Term Debt (112, sum of 18 through 21) (Note X)		1,569,230,769	40%	0.0391	0.0157 =WCLTD
28	Preferred Stock (112.3d) (Note X)		-	0%	0.0000	0.0000
29	Common Stock (line 26)		2,333,926,055	60%	0.1038	0.0621
30	Total (sum lines 27-29)		3,903,156,825			0.0778 =R
REVENUE CREDITS						
ACCOUNT 447 (SALES FOR RESALE)						
31	a. Bundled Non-RQ Sales for Resale (311.x.h)	(310-311)		(Note Q)		-
32	b. Bundled Sales for Resale included in Divisor on page 1					-
33	Total of line 31 less line 32					-
34	ACCOUNT 451 (MISCELLANEOUS SERVICE REVENUE) (Note S)	(300.17.b)				-
35	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)	(300.19.b)				19,794,948
36	ACCOUNT 456 (OTHER ELECTRIC REVENUES) (Note V)	(330.x.n)				9,689,278

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American Transmission Systems, Inc.

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

Note
Letter

- A As provided by PJM and in effect at the time of the annual rate calculations pursuant to Section 34.1 of the PJM OATT.
- B Peak as would be reported on page 401, column d of Form 1 at the time of the zonal peak for the twelve month period ending October 31 of the calendar year used to calculate rates.
- C Amount shown in Exhibit No. FE-100, Page 29 of 33, for Deferred Internal Integration Costs.
- D Reserved
- E Reserved
- F Pertaining to adjustments to rate base, the balances in Accounts 190, 281, 282 and 283 should exclude all FASB 106 or 109 related amounts. For example, any and all amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109 should be excluded. The balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note K. Account 281 is not allocated. Account 190 excludes any amounts relating to Charitable Contribution Limitations, Asset Retirement Obligations, and FAS 123 impacts related to Performance Shares and Restricted Stock Units. Accounts 282 and 283 exclude any amounts relating to AFUDC, offsets relating to Asset Retirement Obligations in Account 190, and offsets relating to Charitable Contribution Limitations in Account 190. Account 282 also excludes (i) Extraordinary Property Losses; and (ii) any Asset Impairment amounts incurred on or after January 1, 2015. For either (i) or (ii) above, ATSI is not precluded from requesting FERC approval through a section 205 filing for inclusion in the rate calculation. When determining rate base adjustments related to ADIT in WP03 ADIT, ATSI will, on a prospective basis only to become effective as of ATSI's first PTRR following the effective date of the issuance of a Final Order approving the Settlement in Docket No. ER20-1740-000 without modification or condition unacceptable to the Settling Parties, only apply the pro-rating averaging methodology to ADIT components related to or resulting from book/tax depreciation differences including but not limited to Net Operating Losses. ATSI will use the beginning/ending averaging methodology for all other non-depreciation related ADIT components. Barring an order from the Commission under FPA Section 205 or 206 approving a different methodology for ATSI, ATSI will follow the foregoing methodology until or unless the IRS or FERC issues any future guidance specifically permitting a different averaging methodology (e.g. pro-rating) for non-depreciation related ADIT components. If the IRS or FERC issues such guidance, ATSI may utilize such methodology without submitting an additional FPA section 205 filing and without additional changes to WP03 ADIT.
- G Identified in Form 1 as being only transmission related.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 8, column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, line 57 in the Form 1.
- I Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and $p = \frac{\text{FIT}}{\text{FIT} + \text{SIT}}$ "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by $(1/1-T)$ (page 3, line 26).
- | | | |
|------------------|-------|---|
| Inputs Required: | FIT = | 21.00% |
| | SIT = | 1.56% (State Income Tax Rate or Composite SIT) |
| | p = | (percent of federal income tax deductible for state purposes) |
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1 - 561.3, and 561.BA.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts
- P Debt cost rate = long-term interest (line 21) / long term debt (line 27). Preferred cost rate = preferred dividends (line 22) / preferred outstanding (line 28). No change in ROE may be made absent a filing with FERC under Section 205 or Section 206 of the Federal Power Act. Per the Settlement Agreement approved by order dated October 29, 2015, in Docket No. ER15-303-000, ATSI's stated ROE is set to: (a) 12.38% through June 30, 2015; (b) 11.06% for the period July 1, 2015 through December 31, 2015; and (c) 10.38% for the period commencing January 1, 2016.
- Q Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Excludes revenues unrelated to transmission services.
- T The revenues credited on page 1, lines 2a-4b shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. The revenues on lines 5a-5d are supported by separate references for each item.
- U Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC. Depreciation Rates: FERC Account 352 Depr %: 2.24%; FERC Account 353 Depr %: 2.06%; FERC Account 354 Depr %: 2.24%; FERC Account 355 Depr %: 3.09%; FERC Account 356 Depr %: 2.69%; FERC Account 357 Depr %: 2.00%; FERC Account 358 Depr %: 2.04%; FERC Account 359 Depr %: 1.33%. No change to these Depreciation Rates may be made absent a filing with FERC under Section 205 or Section 206 of the Federal Power Act.
- V On Line 36, enter revenues from RTO settlements that are associated with NITS and firm Point-to-Point Service for which the load is not included in the divisor to derive ATSI's zonal rates. Exclude non-firm Point-to-Point revenues, and revenues related to MTEP and RTEP projects. Include revenues and revenue adjustments associated with Docket EL02-111, and revenue credit adjustments related to ATSI's PJM integration as supported by Appendix G.
- W Account Nos. 561.4, 561.8, and 575.7 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
- X Calculate using a 13 month average balance.
- Y Calculate using average of beginning and end of year balance.
- Z Only include from Account No. 242 amounts relating to Vacation Accruals and Employee Incentive Compensation.
- AA Short-term debt and related interest expense shall not be included in the formula rate calculation.
- BB A&G excludes any credit facility fees charged to Account 930.2. PBOP included in FERC Acct. 926, as reported in FERC Form 1 page 323.187.b, is included in the Administrative & General Expenses input to Attachment H-21A, page 3 of 5, line 3. The total PBOP amount in FERC Acct. 926 is \$0, per company records. No change to this PBOP amount may be made absent a filing with FERC under Section 205 or Section 206 of the Federal Power Act.
- CC Prepayments shall exclude prepayments of taxes attributable to time periods ending before the beginning of the time period for which the rate calculation is being made.
- DD ATSI will exclude (i) Extraordinary Property Losses; and (ii) any Asset Impairment amounts incurred on or after January 1, 2015. For either (i) or (ii) above, ATSI is not precluded from requesting FERC approval through a section 205 filing for inclusion in the rate calculation.
- EE Regulatory Assets include Vegetation Management from Appendix B-Veg, RTO Realignment Cost Adjustments ("RRCA") from Appendix C-RRCA, and Legacy MTEP Debits from Appendix F-MTEP Debits. Each regulatory asset amortization period is 10 years beginning January 1, 2021; this amortization will be recorded in Account 407.3. These inputs are limited to the regulatory assets amounts and amortization periods approved in Docket No. ER20-1740-000; no other regulatory asset amounts may be included as inputs without specific Commission approval pursuant to FPA section 205 or 206.
- FF Includes the annual income tax cost or benefits due to permanent differences or differences between the amounts of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods. These permanent differences are to include those approved in Docket No. ER20-1740-000 (specifically, the cost of income taxes on the Allowance for Other Funds Used During Construction, a 50% Disallowance for Meals and Entertainment, and Non-Deductible Parking); no other permanent differences may be included without specific Commission approval pursuant to FPA section 205 or 206.
- GG Upon enactment of changes in tax law, income tax rates (including changes in apportionment) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes.

Schedule 1A Rate Calculation

1	\$ 7,033,654	Attachment H-21A, Page 4, Line 7
2	\$ 120,416	Revenue Credits for Sched 1A - Note A
3	\$ 6,913,238	Net Schedule 1A Expenses (Line 1 - Line 2)
4	67,002,891	Annual MWh in ATSI Zone - Note B
5	\$ 0.1032	Schedule 1A rate \$/MWh (Line 3/ Line 4)

Note:

- A Revenues received pursuant to PJM Schedule 1A revenue allocation procedures for transmission service outside of ATSI's zone during the year used to calculate rates under Attachment H-21A.
- B Load expressed in MWh consistent with load used for billing under Schedule 1A for the ATSI zone. Data from RTO settlement systems for the calendar year prior to the rate year.

Vegetation Management Regulatory Asset
To be completed in conjunction with Attachment H-21A

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	<u>Monthly Balance</u>	<u>Source</u>	<u>Months Remaining in Amortization Period</u>	<u>Beginning Balance</u> (= prior month col [H])	<u>Amortization Expense</u> (= [E] / [D])	<u>Additions (Deductions)</u>	<u>Ending Balance</u> (= [E] - [F] + [G])	
1	December	2022 Form No. 1 p232	97				7,476,656	
2	January	2023 FERC Account 182.3	96	7,476,656	77,882	-	7,398,774	
3	February	2023 FERC Account 182.3	95	7,398,774	77,882	-	7,320,892	
4	March	2023 FERC Account 182.3	94	7,320,892	77,882	-	7,243,011	
5	April	2023 FERC Account 182.3	93	7,243,011	77,882	-	7,165,129	
6	May	2023 FERC Account 182.3	92	7,165,129	77,882	-	7,087,247	
7	June	2023 FERC Account 182.3	91	7,087,247	77,882	-	7,009,365	
8	July	2023 FERC Account 182.3	90	7,009,365	77,882	-	6,931,483	
9	August	2023 FERC Account 182.3	89	6,931,483	77,882	-	6,853,601	
10	September	2023 FERC Account 182.3	88	6,853,601	77,882	-	6,775,720	
11	October	2023 FERC Account 182.3	87	6,775,720	77,882	-	6,697,838	
12	November	2023 FERC Account 182.3	86	6,697,838	77,882	-	6,619,956	
13	December	2023 Form No. 1 p232 and company records	85	6,619,956	77,882	-	6,542,074	
14				Total =	934,582			
15				(sum lines 2-13)				
16			Input to Attachment H-21A:	page 3 of 5, line 6a				

Notes

- A Vegetation Management costs are limited to those approved for recovery in Docket No. ER20-1740-000 and no additional costs may be included without specific Commission approval pursuant to FPA section 205 or 206.

RTO Realignment Cost Adjustment ("RRCA")
To be completed in conjunction with Attachment H-21A

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	<u>Monthly Balance</u>	<u>Source</u>	<u>Months Remaining in Amortization Period</u>	<u>Beginning Balance</u> (= prior month col [H])	<u>Amortization Expense</u> (= [E] / [D])	<u>Additions (Deductions)</u>	<u>Ending Balance</u> (= [E] - [F] + [G])	
1	December	2022 Form No. 1 p232	97				9,212,609	
2	January	2023 FERC Account 182.3	96	9,212,609	95,965	-	9,116,644	
3	February	2023 FERC Account 182.3	95	9,116,644	95,965	-	9,020,679	
4	March	2023 FERC Account 182.3	94	9,020,679	95,965	-	8,924,715	
5	April	2023 FERC Account 182.3	93	8,924,715	95,965	-	8,828,750	
6	May	2023 FERC Account 182.3	92	8,828,750	95,965	-	8,732,785	
7	June	2023 FERC Account 182.3	91	8,732,785	95,965	-	8,636,821	
8	July	2023 FERC Account 182.3	90	8,636,821	95,965	-	8,540,856	
9	August	2023 FERC Account 182.3	89	8,540,856	95,965	-	8,444,891	
10	September	2023 FERC Account 182.3	88	8,444,891	95,965	-	8,348,927	
11	October	2023 FERC Account 182.3	87	8,348,927	95,965	-	8,252,962	
12	November	2023 FERC Account 182.3	86	8,252,962	95,965	-	8,156,997	
13	December	2023 Form No. 1 p232 and company records	85	8,156,997	95,965	-	8,061,033	
14				Total =	1,151,576			
15				(sum lines 2-13)				
16				Input to Attachment H-21A:	page 3 of 5, line 6a			

Notes

A RTO Realignment costs are limited to those approved for recovery in Docket No. ER20-1740-000 and no additional costs may be included without specific Commission approval pursuant to FPA section 205 or 206.

Transmission Enhancement Credit
To be completed in conjunction with Attachment H-21A

Line No.	(1)	(2)	(3)	(4)
		Reference	Transmission	Allocator
1	Gross Transmission Plant - Total	Attach. H-21A, p. 2, line 2, col. 5 (Note A)	\$ 5,734,407,789	
2	Net Transmission Plant - Total	Attach. H-21A, p. 2, line 14, col. 5 (Note B)	\$ 4,402,331,516	
O&M EXPENSE				
3	Total O&M Allocated to Transmission	Attach. H-21A, p. 3, line 8, col. 5	\$ 178,380,601	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1, col. 3)	3.110707%	3.110707%
TAXES OTHER THAN INCOME TAXES				
5	Total Other Taxes	Attach. H-21A, p. 3, line 20, col. 5	\$ 241,050,169	
6	Annual Allocation Factor for Other Taxes	(line 5 divided by line 1, col. 3)	4.203576%	4.203576%
7	Annual Allocation Factor for Expense	Sum of line 4 and 6		7.314282%
INCOME TAXES				
8	Total Income Taxes	Attach. H-21A, p. 3, line 27, col. 5	\$ 63,158,974	
9	Annual Allocation Factor for Income Taxes	(line 8 divided by line 2, col. 3)	1.434671%	1.434671%
RETURN				
10	Return on Rate Base	Attach. H-21A, p. 3, line 28, col. 5	\$ 291,678,044	
11	Annual Allocation Factor for Return on Rate Base	(line 10 divided by line 2, col. 3)	6.625536%	6.625536%
12	Annual Allocation Factor for Return	Sum of line 9 and 11		8.060207%

Transmission Enhancement Credit
To be completed in conjunction with Attachment H-21A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Project Name	RTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	True-up Adjustment	Annual Revenue Requirement with True-up
			(Note C)	(Page 1, line 7)	(Col. 3 * Col. 4)	(Note D)	(Page 1, line 12)	(Col. 6 * Col. 7)	(Note E)	(Sum Col. 5, 8, & 9)	(Appendix D-True-up Col. i)	(Sum Col. 10 & 11) (Note F)
Ia	New Mansfield 69kV Switching Station	b1587	\$ 11,591,749	7.314282%	\$ 847,853.26	\$ 9,489,322	8.060207%	\$ 764,858.96	\$ 298,093	\$ 1,910,806	\$ 134,095	\$ 2,044,901
Ib	Re-conductor Galion-GM Mansfield-Ontario-Cairns	b1920	\$ 18,993,935	7.314282%	\$ 1,389,270.03	\$ 14,079,452	8.060207%	\$ 1,134,832.92	\$ 535,173	\$ 3,059,276	\$ 235,398	\$ 3,294,674
Ic	New Toronto Substation looping in Sammis-Wylie Ridge	b1977	\$ 38,173,502	7.314282%	\$ 2,792,117.69	\$ 30,588,873	8.060207%	\$ 2,465,526.40	\$ 909,751	\$ 6,167,395	\$ 619,589	\$ 6,786,984
Id	West Fremont - Groton - Hayes 138 kV line	b1959	\$ 84,546,981	7.314282%	\$ 6,184,004.83	\$ 72,222,836	8.060207%	\$ 5,821,309.81	\$ 2,415,676	\$ 14,420,991	\$ 828,299	\$ 15,249,290
Ie	McDowell-Campbell - Construct approximately 5.5 miles of 138 kV line	b2124.4	\$ 10,461,076	7.314282%	\$ 765,152.60	\$ 8,275,583	8.060207%	\$ 667,029.11	\$ 319,983	\$ 1,752,165	\$ (1,179,871)	\$ 572,294
If	McDowell Substation - Add a new 138 kV line exit	b2124.1	\$ 2,764,577	7.314282%	\$ 202,209.00	\$ 2,358,808	8.060207%	\$ 190,124.82	\$ 56,961	\$ 449,295	\$ (444,511)	\$ 4,784
Ig	Campbell Substation - Construct a 138 kV ring bus and install a 138/69 kV autotransformer	b2124.2	\$ 6,276,433	7.314282%	\$ 459,076.02	\$ 5,315,413	8.060207%	\$ 428,433.30	\$ 133,161	\$ 1,020,670	\$ (976,611)	\$ 44,059
Ih	Lallendorf-Monroe 345kV-Reconductor	b2972	\$ 3,234,568	7.314282%	\$ 236,585.45	\$ 2,905,479	8.060207%	\$ 234,187.58	\$ 87,023	\$ 557,796	\$ (25,149)	\$ 532,646
2	Transmission Enhancement Credit for Attachment H-21A Page 1, Line 5d										29,338,394	

Notes

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-21A.
- B Net Transmission Plant is that identified on page 2 line 14 of Attachment H-21A.
- C

Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 above. This value includes subsequent capital investments required to maintain the project in-service.

D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.

E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-21A page 3 line 12.

F PJM will bill these amounts through Schedule 12 charges.

Transmission Enhancement Credit - True-up
To be completed after Appendix D for the True-up Year is updated using actual data

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Project Name	RTEP Project Number	Actual Appendix D Revenues	Projected Annual Revenue Requirement	Actual Appendix D Revenues Allocated to Projects	Actual Annual Revenue Requirement	True-up Adjustment Principal Under/(Over)	Applicable Interest on Under/(Over)	True-up Adjustment with Interest Under/(Over)
				Projected Appendix D p 2 of 2, col. 12	[Col. c, line 1 * (Col. d, line 2x / Col. d, line 3)]	Actual Appendix D p 2 of 2, col. 12	Col. f - Col. e	Col. g * [(line 4a / line 4b) - 1]	Col. g + Col. H
1	[A] Actual PJM TEC Revenues for True-up Year		\$ 29,200,980						
2a	New Mansfield 69kV Switching Station	b1587		\$ 1,983,009	\$ 1,724,636	\$ 1,849,856	\$ 125,220	\$ 8,875	\$ 134,095
2b	Re-conductor Galion-GM Mansfield-Ontario-Cairns	b1920		\$ 3,160,149	\$ 2,748,401	\$ 2,968,219	\$ 219,818	\$ 15,580	\$ 235,398
2c	New Toronto Substation looping in Sammis-Wylie Ridge	b1977		\$ 6,173,883	\$ 5,369,465	\$ 5,948,045	\$ 578,580	\$ 41,009	\$ 619,589
2d	West Fremont - Groton - Hayes 138 kV line	b1959		\$ 15,218,662	\$ 13,235,766	\$ 14,009,242	\$ 773,477	\$ 54,822	\$ 828,299
2e	McDowell-Campbell - Construct approximately 5.5 miles of 138 kV line	b2124.4		\$ 3,204,892	\$ 2,787,315	\$ 1,685,535	\$ (1,101,779)	\$ (78,092)	\$ (1,179,871)
2f	McDowell Substation - Add a new 138 kV line exit	b2124.1		\$ 974,600	\$ 847,616	\$ 432,526	\$ (415,090)	\$ (29,421)	\$ (444,511)
2g	Campbell Substation - Construct a 138 kV ring bus and install a 138/69 kV autotransformer	b2124.2		\$ 2,177,715	\$ 1,893,973	\$ 982,000	\$ (911,972)	\$ (64,639)	\$ (976,611)
2h	Lallendorf-Monroe 345kV-Reconductor	b2972		\$ 682,770	\$ 593,809	\$ 570,325	\$ (23,485)	\$ (1,665)	\$ (25,149)
3	Subtotal			33,575,680	29,200,980	28,445,749			
4a	Revenue Requirement True-up with Interest (Appendix H)						43,746,039		
4b	Revenue Requirement True-up - Over/Under Recovery (Appendix H)						40,850,629		

NOTE
[A] Amount included in revenues reported on page 330, column k of FERC Form 1.

Legacy MTEP Credit Calculation
To be completed in conjunction with Attachment H-21A

Line No.	(1)	(2)	(3)	(4)
		Reference	Transmission	Allocator
1	Gross Transmission Plant - Total	Attach. H-21A, p. 2, line 2, col. 5 (Note A)	\$ 5,734,407,789	
2	Net Transmission Plant - Total	Attach. H-21A, p. 2, line 14, col. 5 (Note B)	\$ 4,402,331,516	
O&M EXPENSE				
3	Total O&M Allocated to Transmission	Attach. H-21A, p. 3, line 8, col. 5	\$ 178,380,601	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1, col. 3)	3.110707%	3.110707%
TAXES OTHER THAN INCOME TAXES				
5	Total Other Taxes	Attach. H-21A, p. 3, line 20, col. 5	\$ 241,050,169	
6	Annual Allocation Factor for Other Taxes	(line 5 divided by line 1, col. 3)	4.203576%	4.203576%
7	Annual Allocation Factor for Expense	Sum of line 4 and 6		7.314282%
INCOME TAXES				
8	Total Income Taxes	Attach. H-21A, p. 3, line 27, col. 5	\$ 63,158,974	
9	Annual Allocation Factor for Income Taxes	(line 8 divided by line 2, col. 3)	1.434671%	1.434671%
RETURN				
10	Return on Rate Base	Attach. H-21A, p. 3, line 28, col. 5	\$ 291,678,044	
11	Annual Allocation Factor for Return on Rate Base	(line 10 divided by line 2, col. 3)	6.625536%	6.625536%
12	Annual Allocation Factor for Return	Sum of line 9 and 11		8.060207%

Legacy MTEP Credit Calculation
To be completed in conjunction with Attachment H-21A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Line No.	Project Name	MTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	ATSI Zone Share	MISO Share of Annual Revenue Requirement	True-up Adjustment	MISO Share of Annual Revenue Requirement with True-up
		(Note C)	(Page 1, line 7)		(Col. 3 * Col. 4)	(Note D)	(Page 1, line 12)	(Col. 6 * Col. 7)	(Note E)	(Sum Col. 5, 8 & 9)	(Note F)	Col. 10*(1-Col. 11) (Note G)	(Appendix E-True-up Col. i)	(Sum Col. 12 & 13) (Note H)
1a	North Medina 345/138 kV Substation	890	\$ 10,408,158	7.314282%	\$761,282	\$ 7,600,103	8.060207%	\$612,584	\$ 226,730	\$ 1,600,596	92.780000%	\$ 115,563	\$ (14,852)	\$100,711
1b	Capacitor Banks at Harding and Juniper 345 kV	1326	\$ 5,952,507	7.314282%	\$435,383	\$ 4,352,611	8.060207%	\$350,829	\$ 122,659	\$ 908,872	82.580000%	\$ 158,326	\$ (21,101)	\$137,224
2	Annual Totals													\$ 237,935
3	Legacy MTEP Credit for Attachment H-21A Page 1, Line 5a											\$ 273,889		

Note Letter

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-21A and includes any sub lines 2a or 2b etc. and is inclusive of any CWIP included in rate base when authorized by FERC order.
- B Net Transmission Plant is that identified on page 2 line 14 of Attachment H-21A and includes any sub lines 14a or 14b etc. and is inclusive of any CWIP included in rate base when authorized by FERC order.
- C
- D Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 above and includes CWIP in rate base if applicable. This value includes subsequent capital investments required to maintain the project in-service.
- E Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.
- F Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-21A page 3 line 12.
- G ATSI Zone allocation from the Midwest ISO MTEP report when the project was approved.
- H MISO Share is the value to be included as a credit in Attachment H-21A page 1, line 5a.
- I The Midwest ISO will recover this amount in MTEP-related charges applicable to Midwest ISO zones.

Legacy MTEP Credit Calculation - True-up
To be completed after Appendix E for the True-up Year is updated using actual data

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Project Name	MTEP Project Number	Actual Appendix E Revenues	Projected Annual Revenue Requirement	Actual Appendix E Revenues Allocated to Projects	Actual Annual Revenue Requirement	True-up Adjustment Principal Under/(Over)	Applicable Interest Rate on Under/(Over)	True-up Adjustment Interest Under/(Over)
				Projected Appendix E p 2 of 2, col. 14	[Col. c, line 1 * (Col. d, line 2x / Col. d, line 3)]	Actual Appendix E p 2 of 2, col. 14	Col. f - Col. e	Col. g * [(line 4a / line 4b) - 1]	Col. g + Col. h
1	[A] Actual MTEP Credit Revenues for True-up Year		289,956						
2a	North Medina 345/138 kV Substation	890		112,138	122,483	108,613	(13,869)	(983)	(14,852)
2b	Capacitor Banks at Harding and Juniper 345 kV	1326		153,329	167,473	147,769	(19,705)	(1,397)	(21,101)
3	Subtotal			265,468	289,956	256,382			
4a	Revenue Requirement True-up with Interest (Appendix H)						43,746,039		
4b	Revenue Requirement True-up - Over/Under Recovery (Appendix H)						40,850,629		

NOTE

[A] Amount included in revenues reported on page 330, column k of FERC Form 1.

Legacy MTEP Debit Calculation
To be completed in conjunction with Attachment H-21A

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
<u>Monthly Balance</u>	<u>Source</u>	<u>Months Remaining in Amortization Period</u>	<u>Beginning Balance</u> (= prior month col [H])	<u>Amortization Expense</u> (= [E] / [D])	<u>Additions (Deductions)</u>	<u>Ending Balance</u> (= [E] - [F] + [G])	
1	December	2022 Form No. 1 p232	97				25,165,060
2	January	2023 FERC Account 182.3	96	25,165,060	262,136	-	24,902,924
3	February	2023 FERC Account 182.3	95	24,902,924	262,136	-	24,640,788
4	March	2023 FERC Account 182.3	94	24,640,788	262,136	-	24,378,652
5	April	2023 FERC Account 182.3	93	24,378,652	262,136	-	24,116,516
6	May	2023 FERC Account 182.3	92	24,116,516	262,136	-	23,854,380
7	June	2023 FERC Account 182.3	91	23,854,380	262,136	-	23,592,244
8	July	2023 FERC Account 182.3	90	23,592,244	262,136	-	23,330,108
9	August	2023 FERC Account 182.3	89	23,330,108	262,136	-	23,067,972
10	September	2023 FERC Account 182.3	88	23,067,972	262,136	-	22,805,836
11	October	2023 FERC Account 182.3	87	22,805,836	262,136	-	22,543,700
12	November	2023 FERC Account 182.3	86	22,543,700	262,136	-	22,281,564
13	December	2023 Form No. 1 p232 and company records	85	22,281,564	262,136	-	22,019,428
14				Total =	3,145,632		
15				(sum lines 2-13)			
16			Input to Attachment H-21A:	page 3 of 5, line 6a			

Notes

A Legacy MTEP costs are limited to those approved for recovery in Docket No. ER20-1740-000 and no additional costs may be included without specific Commission approval pursuant to FPA section 205 or 206.

Income Tax Adjustments
To be completed in conjunction with Attachment H-21A

[1]	[2] <u>Source</u>	[3] <u>Balance</u> December 31, 2023	[4] <u>Gross-up Tax Rate</u> <u>from Att H-21A</u> <u>page 3 of 5, line 23</u>	[5] <u>Tax Effect, including</u> <u>Gross-up, Permanent Diff</u> <u>and AFUDC Equity</u> (= Col. [3] * [4])	
		[D]		[E]	
1	Permanent Differences & AFUDC Equity	[A] sum lines 1a through 1c	894,535	128.58%	1,150,220
1a	AFUDC Equity	[B] company records	890,924	n/a	n/a
1b	50% Disallowance for Meals and Entertainment	[B] company records	661	n/a	n/a
1c	Non-Deductible Parking	[B] company records	2,951	n/a	n/a
2	Amortized Excess Deferred Taxes (enter negative)	[C] Appendix G1, Line 12, Column F	(4,003,778)	n/a	n/a
3	Amortized Deficient Deferred Taxes	[C] Appendix G1, Line 12, Column F	-	n/a	n/a

Notes:

- [A] These specific categories of permanent differences were approved in Docket No. ER20-1740-000. No other permanent differences may be included without specific Commission approval pursuant to FPA section 205 or 206.
- [B] The cost of income taxes on the Allowance for Other Funds Used During Construction ("AFUDC Equity") component is the gross cumulative annual amount based upon tax records of capitalized AFUDC Equity embedded in the gross plant attributable to the transmission function. The sources shall be PowerTax Report 216 for the current-year AFUDC Equity component and Provision Report 5100 for the current-year 50% Disallowance for Meals and Entertainment component and current-year Non-Deductible Parking component. Column [3] balances are calculated by multiplying these components by the tax rate on Attachment H-21A, page 3 of 5, line 21.
- [C] Upon enactment of changes in tax law, income tax rates (including changes in apportionment) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes. The balance located within Column 3, line 2 and line 3, is the net impact of excess deferred and deficient amortization.
- [D] Amounts from lines 2 and 3 included on Attachment H-21A, page 3 of 5, line 26b.
- [E] Amount from line 1 included on Attachment H-21A, page 3 of 5, line 26a.

Income Tax Adjustments Worksheet
To be completed in conjunction with Attachment H-21A

COLUMN A		COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H
Line No.	Description	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note B)	Current Period Other Activity (Note C)	Amortization Period (Note D)	Years Remaining at Year End	Amortization (Note E)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note F) (Col. B + Col. C) - Col. F	Protected (P) Non-Protected (N)
Non-property (Note A):								
1 Account 190								
1a	Federal Long Term NOL - Protected-TCJA-2017	27,759,266		20	14	1,850,618	25,908,648	P
1b	Federal Long Term NOL - Unprotected-TCJA-2017	34,861		20	14	2,324	32,536	N
1c	ITC FAS 109 - FE-TCJA-2017	342,145		17	11	28,512	313,632	N
1d	ITC FAS 109 - FE - PA Change-2022	629		12	11	52	576	N
1e	NOL Deferred Tax Asset - LT OH Local DIT-TCJA-2017	-		5	-	-	-	N
1f	NOL Deferred Tax Asset - LT PA-TCJA-2017	(138,381)		20	14	(9,225)	(129,156)	N
1g	NOL Deferred Tax Asset - LT PA - PA Change-2022	74,077		3	2	24,692	49,384	N
1h	NOL Deferred Tax Asset - LT WV-TCJA-2017	(753)		20	14	(50)	(703)	N
1i	Pension/OPEB : Other Def Cr. or Dr.-TCJA-2017	3,422,528		33	27	122,233	3,300,295	N
1j	Qualified Asset Adjustment - Local-TCJA-2017	(14,680)		30	24	(587)	(14,092)	N
2 Account 282								
2a	Sale of Property - Book Gain or (Loss)						-	N/A
3 Account 283								
3a	Deferred Charge-EIB- PA Change-2022	(456)		2	1	(228)	(228)	N
3b	FE Service Timing Allocation- PA Change-2022	(626)		2	1	(313)	(313)	N
3c	MISO Exit Fees Deferral-TCJA-2017	(2,335,457)		10	4	(467,091)	(1,868,366)	N
3d	MISO Exit Fees Deferral- PA Change-2022	(21,740)		8	7	(2,717)	(19,022)	N
3e	Qualified Asset Adjustment - Local - Val Allow-TCJA-2017	10,059		30	24	402	9,657	N
3f	RTO Study Deferral-TCJA-2017	(25,302)		10	4	(5,060)	(20,241)	N
3g	RTO Study Deferral- PA Change-2022	(204)		8	7	(25)	(178)	N
3h	Valuation Allowance NOL WV-TCJA-2017	753		20	14	50	703	N
3i	Vegetation Management-TCJA-2017	458,364		10	4	91,673	366,691	N
3j	Vegetation Management- PA Change-2022	(3,946)		8	7	(493)	(3,453)	N
4 Non-property gross up for Taxes								
		8,449,455	(12,180)			467,265	7,970,011	
5 Total Non-Property								
		38,010,592	(12,180)			2,102,030	35,896,382	
Line No.	Description	(Excess)/Deficient ADIT Transmission - Beginning Balance of Year (Note B)	Current Period Other Activity (Note C)	Amortization Period (Note D)	Years Remaining at Year End	Amortization (Note E)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note F) (Col. B + Col. C) - Col. F	Protected (P) Non-Protected (N)
Property (Note A):								
6	Property Book-Tax Timing Difference - Account 190-TCJA-2017	5,159,170				780,546	4,378,624	P/N
7	Property Book-Tax Timing Difference - Account 282-TCJA-2017	(297,533,769)				(5,482,470)	(292,051,299)	P/N
7a	Vegetation Management Adj. (Reverse Cap. Vertical Tree Trimming Activity)	1,841,525				109,340	1,732,185	N
7b	Vegetation Management Adj. (Put on the Regulatory Asset)	(640,960)		10	4	(128,192)	(512,768)	N
8	Property Book-Tax Timing Difference - Account 190- PA Change-2022	46,254				4,810	41,444	P/N
9	Property Book-Tax Timing Difference - Account 282- PA Change-2022	(1,190,342)				(32,569)	(1,157,773)	P/N
10	Property Book-Tax Timing Difference - Account 283-TCJA-2017	-					-	P/N
11	Property Book-Tax Timing Difference - Account 283- PA Change-2022	-					-	P/N
12	Property Gross up for Taxes	(83,553,248)				(1,357,273)	(82,195,975)	
13 Total Property (Total of lines 6 thru 12)								
		(375,871,370)				(6,105,808)	(369,765,562)	
14 Deferral of Amortized Excess/Deficient ADITs (Note G)								
						-		
15 Total Non-Property & Property Amortization, including gross up for taxes (Total of lines 5, 13, and 14)								
						(4,003,778)		P/N

Notes:

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

True-up with Interest

2021 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 15, 2020	-	Reconciliation Revenue Requirement For Year 2021 Available May 2, 2022	=	True-up Adjustment - Over (Under) Recovery
\$788,697,513		\$747,846,884		\$ 40,850,629

	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
Interest Rate on Amount of Refunds or Surcharges (Note 1)		0.2770%				

An over or under collection will be recovered prorata over 2021, held for 2022 and returned prorata over 2023

Calculation of Interest

				Monthly		
January	Year 2021	3,404,219	0.2770%	12	(113,156)	(3,517,375)
February	Year 2021	3,404,219	0.2770%	11	(103,727)	(3,507,946)
March	Year 2021	3,404,219	0.2770%	10	(94,297)	(3,498,516)
April	Year 2021	3,404,219	0.2770%	9	(84,867)	(3,489,086)
May	Year 2021	3,404,219	0.2770%	8	(75,437)	(3,479,657)
June	Year 2021	3,404,219	0.2770%	7	(66,008)	(3,470,227)
July	Year 2021	3,404,219	0.2770%	6	(56,578)	(3,460,797)
August	Year 2021	3,404,219	0.2770%	5	(47,148)	(3,451,368)
September	Year 2021	3,404,219	0.2770%	4	(37,719)	(3,441,938)
October	Year 2021	3,404,219	0.2770%	3	(28,289)	(3,432,508)
November	Year 2021	3,404,219	0.2770%	2	(18,859)	(3,423,078)
December	Year 2021	3,404,219	0.2770%	1	(9,430)	(3,413,649)
					(735,516)	(41,586,145)

				Annual		
January through December	Year 2022	(41,586,145)	0.2770%	12	(1,382,323)	(42,968,468)

Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months

				Monthly		
January	Year 2023	42,968,468	0.2770%	(119,023)	3,645,503	(39,441,987)
February	Year 2023	39,441,987	0.2770%	(109,254)	3,645,503	(35,905,739)
March	Year 2023	35,905,739	0.2770%	(99,459)	3,645,503	(32,359,694)
April	Year 2023	32,359,694	0.2770%	(89,636)	3,645,503	(28,803,827)
May	Year 2023	28,803,827	0.2770%	(79,787)	3,645,503	(25,238,111)
June	Year 2023	25,238,111	0.2770%	(69,910)	3,645,503	(21,662,517)
July	Year 2023	21,662,517	0.2770%	(60,005)	3,645,503	(18,077,019)
August	Year 2023	18,077,019	0.2770%	(50,073)	3,645,503	(14,481,589)
September	Year 2023	14,481,589	0.2770%	(40,114)	3,645,503	(10,876,200)
October	Year 2023	10,876,200	0.2770%	(30,127)	3,645,503	(7,260,824)
November	Year 2023	7,260,824	0.2770%	(20,112)	3,645,503	(3,635,433)
December	Year 2023	3,635,433	0.2770%	(10,070)	3,645,503	0
					(777,571)	

True-Up with Interest	\$ (43,746,039)
Less Over (Under) Recovery	\$ 40,850,629
Total Interest	\$ (2,895,410)

Note 1 Interest Rate on Amount of Refunds or Surcharges is the monthly average interest rate calculated in accordance with paragraph VII.A(ii) of Attachment H-21B (the Formula Rate Protocols).

WP01 Plant

		Production	Transmission	Distribution	General	Intangible	Common	Total
	[A]	205.46.g	207.58.g	207.75.g	207.99.g	205.5.g	356.1	
1	December 2022		5,594,452,956		212,076,794	148,704,075		5,955,233,824
2	January 2023		5,602,979,136		212,663,325	149,577,088		5,965,219,549
3	February 2023		5,609,153,203		213,026,487	150,159,269		5,972,338,959
4	March 2023		5,620,282,334		213,476,230	150,845,202		5,984,603,767
5	April 2023		5,654,544,581		214,893,483	151,426,594		6,020,864,658
6	May 2023		5,714,781,322		215,342,939	153,356,945		6,083,481,207
7	June 2023		5,738,878,411		215,792,396	154,882,453		6,109,553,259
8	July 2023		5,743,040,496		228,832,235	155,741,665		6,127,614,396
9	August 2023		5,781,164,592		229,338,921	156,322,290		6,166,825,803
10	September 2023		5,802,873,271		229,789,003	157,002,303		6,189,664,576
11	October 2023		5,832,887,741		230,239,574	157,570,126		6,220,697,441
12	November 2023		5,847,742,261		230,689,727	158,133,233		6,236,565,220
13	December 2023		6,028,325,854		236,350,208	177,817,455		6,442,493,517
14	13-month Average	-	5,736,238,935	-	221,731,640	155,502,977	-	6,113,473,552

Asset Retirement Cost for Transmission Plant		
		Transmission
	[A]	207.57.g
15	December 2022	1,831,146
16	January 2023	1,831,146
17	February 2023	1,831,146
18	March 2023	1,831,146
19	April 2023	1,831,146
20	May 2023	1,831,146
21	June 2023	1,831,146
22	July 2023	1,831,146
23	August 2023	1,831,146
24	September 2023	1,831,146
25	October 2023	1,831,146
26	November 2023	1,831,146
27	December 2023	1,831,146
28	13-month Average	1,831,146

Notes:

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

WP02 Accum Depr

		Production	Transmission	Distribution	General	Intangible	Common	Total	
	[A]	219.20-24.c	219.25.c	219.26.c	219.28.c	200.21.c	356.1		
1	December	2022	1,292,147,309		61,047,782	75,465,134		1,428,660,225	
2	January	2023	1,300,863,686		62,204,957	76,732,944		1,439,801,587	
3	February	2023	1,309,356,161		63,378,233	78,002,274		1,450,736,668	
4	March	2023	1,316,043,282		64,547,479	79,272,337		1,459,863,098	
5	April	2023	1,321,321,299		65,661,979	80,544,179		1,467,527,457	
6	May	2023	1,325,092,051		66,845,260	81,818,514		1,473,755,825	
7	June	2023	1,332,296,407		68,030,251	83,096,340		1,483,422,998	
8	July	2023	1,341,312,712		68,482,241	84,125,349		1,493,920,302	
9	August	2023	1,348,048,187		69,805,173	85,155,807		1,503,009,167	
10	September	2023	1,355,402,002		71,133,743	86,187,547		1,512,723,292	
11	October	2023	1,361,646,296		72,463,998	87,220,524		1,521,330,818	
12	November	2023	1,369,751,928		73,795,995	88,254,654		1,531,802,577	
13	December	2023	1,367,483,426		74,803,614	89,309,097		1,531,596,137	
14	13-month Average		-	1,333,904,980	-	67,861,593	82,706,515	-	1,484,473,089

Reserve for Depreciation of Asset Retirement Costs			
Transmission			
	[A]	Company Records	
15	December	2022	1,828,487
16	January	2023	1,828,524
17	February	2023	1,828,560
18	March	2023	1,828,597
19	April	2023	1,828,634
20	May	2023	1,828,671
21	June	2023	1,828,707
22	July	2023	1,828,744
23	August	2023	1,828,781
24	September	2023	1,828,817
25	October	2023	1,828,854
26	November	2023	1,828,891
27	December	2023	1,828,927
28	13-month Average		1,828,707

Notes:

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

WP03 ADIT

		Acct. No. 281 273.8.k	Acct. No. 282 275.2.k	Acct. No. 283 277.9.k	Acct. No. 190 234.8.c	Acct. No. 255 267.h
FERC Form 1 Totals						
1	December 31	2022	703,659,932	(59,849,058)	79,484,472	
2	December 31	2023	741,461,064	(58,611,806)	47,366,454	
Prorated balance						
3	December 31	2023	741,461,064	(75,475,606)	46,357,946	
Non-prorated balance						
4	December 31	2022	-	17,929,236	10,488,263	
5	December 31	2023	-	16,863,800	1,008,509	

Values from line 1 adjusted per Notes.						
Adjusted values for input to Attachment H-21A, Page 2, Lines 19-23						
		(enter negative)	(enter negative)	(enter negative)	(enter negative)	Total
		[B]	[C]	[D]	[E]	
Prorated balance						
6	December 31	2023	(988,479,394)	(342,693)	58,735,991	-
Non-prorated balance						
7	December 31	2022	-	(9,493,425)	39,280,377	-
8	December 31	2023	-	(8,901,428)	28,131,482	-
9	ADIT Adjustment to Attachment H-21A [F]		(988,479,394)	(9,540,119)	92,441,921	(905,577,592)

Notes:

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

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

		FAS 143 - ARO (Acct 190 Offset)	Charitable Contr. Limit (Acct 190 Offset)	Asset Impairment	FAS 106	Contribution In Aid of Construction	FAS 109 (include AFUDC- related)	Extraordinary Prop. Losses	FAS123R	Normalization [G]
Prorated balance										
10	December 31	2023	785	-	-	(110,972.36)	(264,077,936)	-	-	17,169,793
Non-prorated balance										
11	December 31	2022	-	-	-	-	-	-	-	-
12	December 31	2023	-	-	-	-	-	-	-	-

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

		FAS 143 - ARO (Acct 190 Offset)	Charitable Contr. Limit (Acct 190 Offset)	FAS 106	Contribution In Aid of Construction	FAS 109 (include AFUDC- related)	Normalization [G]
Prorated balance							
13	December 31	2023	-	-	-	(75,481,359)	(336,940)
Non-prorated balance							
14	December 31	2022	-	-	-	8,435,812	-
15	December 31	2023	-	-	-	7,962,372	-

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

		FAS 143 - ARO	Charitable Contr. Limit	FAS 123R	FAS 106	Contribution In Aid of Construction	FAS 109 (include AFUDC- related)	Normalization [G]
Prorated balance								
16	December 31	2023	-	-	-	5,728,473	(4,232,065)	(13,874,453)
Non-prorated balance								
17	December 31	2022	767,825	1,197	-	-	(29,561,136)	-
18	December 31	2023	817,467	1,255	-	-	(27,941,696)	-

[E] Based on prior elections and IRS rulings, the 3% Investment Tax Credit ("ITC") and the 4% ITC may be used to reduce rate base as well as utilizing amortization of the tax credits against taxable income. As a result, only the 3% and 4% values in FERC Form 1 column (h) on page 267 should be reported under Acct. No. 255.

[F] For purposes of the ADIT adjustment to rate base on Line 9, any specific prorated ADIT balance in Accounts 190, 282, and 283 will utilize a prorated year-end balance; any non-prorated balances will utilize a beginning/ending average balance. The net balance of the components will be the adjustment to rate base on Line 9.

[G] Normalization is sourced from WP03-A, page 1, column O.

WP03-A ADIT Norm

Line	A	B	C	D	E	F	G	H	I	
	2023 Quarterly Activity and Balances									
1	PTRR	Beginning 190 (including adjustments) 67,244,634	Q1 Activity (5,595,774)	Ending Q1 61,648,860	Q2 Activity (5,595,774)	Ending Q2 56,053,086	Q3 Activity (5,595,774)	Ending Q3 50,457,312	Q4 Activity (5,595,774)	Ending Q4 44,861,538
2	PTRR	Beginning 190 (including adjustments) 67,244,634	Pro-rated Q1 (4,231,325)		Pro-rated Q2 (2,836,214)		Pro-rated Q3 (1,425,773)		Pro-rated Q4 (15,331)	
3	PTRR	Beginning 282 (including adjustments) 977,808,761	Q1 Activity 7,134,543	Ending Q1 984,943,304	Q2 Activity 6,901,961	Ending Q2 991,845,265	Q3 Activity 6,901,961	Ending Q3 998,747,226	Q4 Activity 6,901,961	Ending Q4 1,005,649,187
4	PTRR	Beginning 282 (including adjustments) 977,808,761	Pro-rated Q1 5,394,887		Pro-rated Q2 3,498,254		Pro-rated Q3 1,758,582		Pro-rated Q4 18,909	
5	PTRR	Beginning 283 (including adjustments) 549,324	Q1 Activity (135,893)	Ending Q1 413,431	Q2 Activity (135,893)	Ending Q2 277,539	Q3 Activity (135,893)	Ending Q3 141,646	Q4 Activity (135,893)	Ending Q4 5,753
6	PTRR	Beginning 283 (including adjustments) 549,324	Pro-rated Q1 (102,757)		Pro-rated Q2 (68,877)		Pro-rated Q3 (34,625)		Pro-rated Q4 (372)	

		2023 PTRR						
Line	Account	J	K	L	M	N	O	P
			Page 1, B+D+F+H	Page 1, Lines 2, 4, and 6 Column A+B+D+F+H	J-L		M-N	Line 7= J-N-O Lines 8-9= -J+N+O
		Estimated Ending Balance (Before Adjustments)	Projected Activity	Prorated Ending Balance	Prorated - Estimated End (Before Adjustments)	Sum of end ADIT Adjustments	Normalization	Ending Prorated ADIT Balance Included in Formula Rate
7	PTRR Total Account 190	46,357,946	(22,383,096)	58,735,991	(12,378,045)	1,496,408	(13,874,453)	58,735,991
8	PTRR Total Account 282	741,461,064	27,840,426	988,479,394	(247,018,330)	(264,188,123)	17,169,793	(988,479,394)
9	PTRR Total Account 283	(75,475,606)	(543,572)	342,693	(75,818,299)	(75,481,359)	(336,940)	(342,693)
10	PTRR Total Prorated ADIT	(619,627,512)	(49,679,950)	(930,086,095)	310,458,584	(338,173,074)	2,958,400	(930,086,095)

Notes:

1. WP03-A will be populated and utilize PTRR information for the PTRR and ATRR information for the ATRR.
2. WP03-A will only include prorated amounts

WP03-B ADIT Detail

Line	Description (a)	Prorated (a)					Not Prorated (b)	
		[B] 2022 December 31 Balance	[C] 2023 March Balance	[D] 2023 June Balance	[E] 2023 September Balance	[F] 2023 December Balance	[G] 2022 December 31 Balance	[H] 2023 December Balance
1	FERC Account No. 190							
1.01	Capitalized Interest	14,599,419	14,911,485	15,223,551	15,535,617	15,847,682		
1.02	Contribution in Aid of Construction	6,751,299	6,495,593	6,239,886	5,984,180	5,728,473		
1.03	FAS109 Related to Property	(4,999,723)	(4,807,809)	(4,615,894)	(4,423,980)	(4,232,065)		
1.04	Federal Long Term NOL	49,735,962	44,186,350	38,636,738	33,087,126	27,537,514		
1.05	NOL Deferred Tax Asset - LT PA	665,949	606,086	546,222	486,358	426,495		
1.06	NOL Deferred Tax Asset - LT OH Local	2,237,550	1,939,186	1,640,822	1,342,458	1,044,094		
1.07	NOL Deferred Tax Asset - LT WV	5,753	5,753	5,753	5,753	5,753		
1.08	Investment Tax Credit						208,514	122,600
1.09	Asset Retirement Obligation Liability						767,825	817,467
1.10	Charitable Contribution Carryforward						1,197	1,255
1.11	PJM Payable						9,443,541	-
1.12	Qualified Asset Adjustment - Local						67,187	67,187
1.XX								
2	Sum of Lines 1.01 through 1.XX	68,996,210	63,336,644	57,677,078	52,017,512	46,357,946	10,488,263	1,008,509
3	FERC Account No. 190 ADIT Adjustments							
3.01	FAS 143 - ARO						767,825	817,467
3.02	Charitable Contribution Limit						1,197	1,255
3.03	FAS 123R							
3.04	FAS 106							
3.05	Contribution in Aid of Construction	6,751,299	6,495,593	6,239,886	5,984,180	5,728,473		
3.06	FAS 109	(4,999,723)	(4,807,809)	(4,615,894)	(4,423,980)	(4,232,065)	(29,561,136)	(27,941,696)
3.XX								
4	Sum of Lines 3.01 through 3.XX	1,751,576	1,687,784	1,623,992	1,560,200	1,496,408	(28,792,115)	(27,122,974)
5	FERC Account No. 190 After Adjustments	67,244,634	61,648,860	56,053,086	50,457,312	44,861,538	39,280,377	28,131,482
6	FERC Account No. 282							
6.01	263A Capitalized Overheads	150,099,524	148,884,494	147,669,463	146,454,433	145,239,403		
6.02	Accelerated Depreciation	731,660,844	734,898,816	737,904,206	740,909,596	743,914,986		
6.03	AFUDC	10,736,020	10,839,719	10,943,418	11,047,117	11,150,816		
6.04	AFUDC Equity	24,482,592	25,597,728	26,712,864	27,827,999	28,943,135		
6.05	ARO	962	918	873	829	785		
6.06	Capitalized Benefits	2,448,676	2,401,502	2,354,327	2,307,153	2,259,979		
6.07	Capitalized Tree Trimming	11,188,898	11,227,674	11,266,450	11,305,226	11,344,002		
6.08	Casualty Loss	721,438	718,563	715,688	712,813	709,938		
6.09	Cost of Removal	15,989,525	16,296,762	16,603,999	16,911,237	17,218,474		
6.10	OPEBs	(113,974)	(113,223)	(112,473)	(111,723)	(110,972)		
6.11	Other	(59,971,610)	(59,423,543)	(58,875,476)	(58,327,409)	(57,779,342)		
6.12	Repairs	114,935,446	119,099,318	123,263,189	127,427,060	131,590,931		
6.13	FAS109 Related to Property	(298,518,410)	(297,144,075)	(295,769,740)	(294,395,406)	(293,021,071)		
6.XX								
7	Sum of Lines 6.01 through 6.XX	703,659,932	713,284,651	722,676,789	732,068,926	741,461,064	-	-
8	FERC Account No. 282 ADIT Adjustments							
8.01	FAS 143 - ARO	962	918	873	829	785		
8.02	Charitable Contribution Limit							
8.03	Asset Impairment							
8.04	FAS 106	(113,974)	(113,223)	(112,473)	(111,723)	(110,972)		
8.05	Contribution in Aid of Construction							
8.06	FAS 109	(274,035,818)	(271,546,347)	(269,056,877)	(266,567,406)	(264,077,936)		
8.07	Extraordinary Property Losses							
8.08	FAS 123R							
8.XX								
9	Sum of Lines 8.01 through 8.XX	(274,148,829)	(271,658,653)	(269,168,476)	(266,678,300)	(264,188,123)	-	-
10	FERC Account No. 282 After Adjustments	977,808,761	984,943,304	991,845,265	998,747,226	1,005,649,187	-	-
11	FERC Account No. 283							
11.01	AFUDC Equity Flow Thru (Gross up)	6,997,856	7,316,595	7,635,334	7,954,073	8,272,812		
11.02	Property FAS109	(85,325,475)	(84,932,649)	(84,539,823)	(84,146,997)	(83,754,171)		
11.03	Valuation Allowance NOL OH Local DIT	543,572	407,679	271,786	135,893	-		
11.04	Valuation Allowance NOL WV	5,753	5,753	5,753	5,753	5,753		
11.05	FAS 109 Gross-up on Non-property Items						8,435,812	7,962,372
11.06	FE Service Tax Interest Allocation						143	143
11.07	FE Service Timing Allocation						222,258	221,995
11.08	MISO Exit Fees Deferral						7,570,963	6,616,729
11.09	RTO Study Deferral						70,922	61,983
11.10	Lease ROU Asset & Liability						1,473,648	1,977,817
11.11	State Income Tax Deductible						14,405	14,405
11.12	Deferred Charge-EIB						141,085	8,357
11.XX								
12	Sum of Lines 11.01 through 11.XX	(77,778,294)	(77,202,622)	(76,626,950)	(76,051,278)	(75,475,606)	17,929,236	16,863,800
13	FERC Account No. 283 ADIT Adjustments							
13.01	FAS 143 - ARO							
13.02	Charitable Contribution Limit							
13.03	FAS 106							
13.04	Contribution in Aid of Construction							
13.05	FAS 109	(78,327,619)	(77,616,054)	(76,904,489)	(76,192,924)	(75,481,359)	8,435,812	7,962,372
13.XX								
14	Sum of Lines 13.01 through 13.XX	(78,327,619)	(77,616,054)	(76,904,489)	(76,192,924)	(75,481,359)	8,435,812	7,962,372
15	FERC Account No. 283 After Adjustments	549,324	413,431	277,539	141,646	5,753	9,493,425	8,901,428

Notes

- (a) Columns [B], [C], [D], [E], and [F] include prorated ADIT items. Only depreciation-related components are eligible for pro-rating, including, but not limited to, Net Operating Losses (NOLs).
- (b) Columns [G] and [H] include non-prorated ADIT items.

WP04 Other RB

		Land Held for Future Use	Materials & Supplies	Prepayments (Account 165)	Total
	[A]	214.x.d	227.8.c & .16.c	111.57.c	
1	December 31 2022		677,472	4,146,032	4,823,504
2	December 31 2023		677,472	4,146,032	4,823,504
3	Begin/End Average	-	677,472	4,146,032	4,823,504

Unfunded Reserve - Plant Related						Total
	FERC Acct No.	228.1	228.2	228.3	228.4	242
	[A]	112.27.c	112.28.c	112.29.c	112.30.c	[B]
4	December 31 2022					-
5	December 31 2023					-
6	Begin/End Average	-	-	-	-	-

Unfunded Reserve - Labor Related						Total
	FERC Acct No.	228.1	228.2	228.3	228.4	242
	[A]	112.27.c	112.28.c	112.29.c	112.30.c	[B]
7	December 31 2022					-
8	December 31 2023					-
9	Begin/End Average	-	-	-	-	-

Notes:

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

[B] Amount shall be only such portion of the value shown on line 113.48.c of the FERC Form No. 1 that, based on an analysis of company books, is determined to be attributable to Vacation Accruals and Employee Incentive Compensation.

WP05 Other Tax

[A]

1 Payroll Taxes			
2	FICA	263.i	780,273
3	Federal Unemployment Tax	263.i	
4	Ohio Unemployment Tax	263.i	
	Payroll Taxes Total		780,273
5 Highway and Vehicle Taxes			
6	Federal Heavy Vehicle Use and Excise Tax	263.i	6,000
	Highway and Vehicle Taxes		6,000
7 Property Taxes			
8	Ohio Property Tax	263.i	240,201,025
9	Pennsylvania Local Realty Tax	263.i	42,840
10	WV Local Property Tax	263.i	6,600
	Property Taxes		240,250,465
11 Gross Receipts Tax			
12	Gross Receipts Tax	263.i	239,393
	Gross Receipts Tax		239,393
13 Other Taxes			
14	Sales & Use Tax	263.i	-
15	Ohio CAT Tax	263.i	13,431
16	Franchise Tax and Foreign Tax	263.i	
	Other Taxes		13,431
17 Payments in lieu of taxes			-

Notes:

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

WP06 Cap Structure

		(1)	(2)	(3)	(4)	(5)
		Proprietary	Preferred Stock	Account 216.1	Common Stock	Long Term Debt
		Capital				
	[A]	112.16.c	112.3.d	112.12.c	(1) - (2) - (3)	112.18-21
1	December 2022	2,213,852,934			2,213,852,934	1,500,000,000
2	January 2023	2,234,878,147			2,234,878,147	1,500,000,000
3	February 2023	2,255,807,294			2,255,807,294	1,500,000,000
4	March 2023	2,276,901,732			2,276,901,732	1,500,000,000
5	April 2023	2,298,433,392			2,298,433,392	1,600,000,000
6	May 2023	2,320,841,920			2,320,841,920	1,600,000,000
7	June 2023	2,342,653,806			2,342,653,806	1,600,000,000
8	July 2023	2,364,278,247			2,364,278,247	1,600,000,000
9	August 2023	2,385,861,372			2,385,861,372	1,600,000,000
10	September 2023	2,407,410,057			2,407,410,057	1,600,000,000
11	October 2023	2,428,960,233			2,428,960,233	1,600,000,000
12	November 2023	2,450,365,946			2,450,365,946	1,600,000,000
13	December 2023	2,360,793,639			2,360,793,639	1,600,000,000
14	13-month Average	2,333,926,055	-	-	2,333,926,055	1,569,230,769

Notes:

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

WP07 Stated-value Inputs

Formula Rate Protocols Section VIII.A

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

Per the Settlement Agreement approved by order dated July 20, 2015, in Docket No. ER15-303-000, ATSI's stated ROE is set to: (a) 12.38% through June 30, 2015; (b) 11.06% for the period July 1, 2015 through December 31, 2015; and (c) 10.38% for the period commencing January 1, 2016.

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

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

PBOP included in FERC Acct. No. 926, as reported in FERC Form 1 page 323.187.b, is included in the Administrative & General Expenses input to Attachment H-21A, page 3 of 5, line 3. The total PBOP amount in FERC Acct. No. 926 is \$0, per company records.

3. Depreciation Rates

FERC Account	Depr %
352	2.24%
353	2.06%
354	2.24%
355	3.09%
356	2.69%
357	2.00%
358	2.04%
359	1.33%

WP08 Tax Rates

Federal Income Tax Rate

Nominal Federal Income Tax Rate 21.00%
(entered on Att H-21A,
page 5 of 5, Note K)

State Income Tax Rate

	Ohio Municipality	Pennsylvania	West Virginia	Combined Rate (entered on Att H-21A, page 5 of 5, Note K)
Nominal State Income Tax Rate	2.19%	8.99%	6.50%	
Times Apportionment Percentage	43.54%	6.68%	0.00%	
Combined State Income Tax Rate	0.955%	0.601%	0.000%	1.556%