

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

1440 NEW YORK AVENUE, N.W.
WASHINGTON, D.C. 20005-2111

TEL: (202) 371-7000

FAX: (202) 393-5760

www.skadden.com

DIRECT DIAL
(202) 371-7890
DIRECT FAX
(202) 661-9019
EMAIL ADDRESS
JOHN.MOOT@SKADDEN.COM

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May 15, 2015

By eFiling

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

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

Dear Secretary Bose:

Pursuant to the Commission's order dated May 31, 2007 in Docket No. ER07-562-000¹ and the uncontested settlement approved by the Commission in an order dated July 21, 2008 in Docket No. ER07-562-004,² Trans-Allegheny Interstate Line Company ("TrAILCo") hereby submits for informational purposes its 2015 Annual Update to recalculate its annual transmission revenue requirements ("Annual Update"). The Annual Update includes (i) a reconciliation of the annual transmission revenue requirements for the 2014 Rate Year³ (Attachment 1), (ii) the annual transmission revenue requirements for the 2015 Rate Year to become effective on June 1, 2015 (Attachment 2), and (iii) a detailed accounting of transfers between construction work in progress ("CWIP") and Plant in Service as required by the May 31 Order (Attachment 3).

¹ *Trans-Allegheny Interstate Line Co.*, 119 FERC ¶ 61,219 at P 59 (2007) ("May 31 Order").

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

³ 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:

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

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

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

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

Respectfully submitted,

/s/ John S. Moot

John S. Moot

Attorney for

Trans-Allegheny Interstate Line Company

Enclosures

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

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

ATTACHMENT 1
Reconciliation of
Annual Transmission Revenue Requirements

ATTACHMENT H-18A

Trans-Allegheny Interstate Line Company

Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or Instruction

TrAILCo

Shaded cells are input cells

2014 Reconciliation

Allocators

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	1,446,364,152
7	Total Plant In Service	(Line 6)	1,446,364,152
8	Accumulated Depreciation (Total Electric Plant)	Attachment 5	95,908,418
9	Total Accumulated Depreciation	(Line 8)	95,908,418
10	Net Plant	(Line 7 - Line 9)	1,350,455,734
11	Transmission Gross Plant	(Line 15 + Line 21)	1,446,364,152
12	Gross Plant Allocator	(Line 11 / Line 7, if Line 7=0, enter 100%)	100.0000%
13	Transmission Net Plant	(Line 11 - Line 29)	1,350,455,734
14	Net Plant Allocator	(Line 13 / Line 10, if line 10=0, enter 100%)	100.0000%

Plant Calculations

Transmission Plant			
15	Transmission Plant In Service	(Note B) Attachment 5	1,379,892,602
16	New Trans. Plant Adds. for Current Calendar Year (13 average balance)	(Note B) Attachment 6	0
17	Total Transmission Plant	(Line 15 + Line 16)	1,379,892,602
18	General & Intangible	Attachment 5	66,471,550
19	Total General & Intangible	(Line 18)	66,471,550
20	Wage & Salary Allocator	(Line 5)	100.0000%
21	Transmission Related General and Intangible Plant	(Line 19 * Line 20)	66,471,550
22	Transmission Related Plant	(Line 17 + Line 21)	1,446,364,152
Accumulated Depreciation			
23	Transmission Accumulated Depreciation	(Note B) Attachment 5	85,759,374
24	Accumulated General Depreciation	Attachment 5	4,576,702
25	Accumulated Intangible Amortization	Attachment 5	5,572,343
26	Total Accumulated General and Intangible Depreciation	(Sum Lines 24 to 25)	10,149,044
27	Wage & Salary Allocator	(Line 5)	100.0000%
28	Transmission Related General & Intangible Accumulated Depreciation	(Line 26 * Line 27)	10,149,044
29	Total Transmission Related Accumulated Depreciation	(Line 23 + Line 28)	95,908,418
30	Total Transmission Related Net Property, Plant & Equipment	(Line 22 - Line 29)	1,350,455,734

Adjustment To Rate Base

Accumulated Deferred Income Taxes			
31	ADIT net of FASB 106 and 109	Enter Negative	Attachment 1
32	Transmission Related Accumulated Deferred Income Taxes		(Line 31)
			-185,003,191
33	Transmission Related CWIP (Current Year 13 Month weighted average balances)	(Note B)	p216.b.43 as shown on Attachment 6
			3,110,605
34	Transmission Related Land Held for Future Use	(Note C)	Attachment 5
			0
Transmission Related Pre-Commercial Costs Capitalized			
35	Unamortized Capitalized Pre-Commercial Costs		Attachment 5
			0
Prepayments			
36	Transmission Related Prepayments	(Note A)	Attachment 5
			158,892
Materials and Supplies			
37	Undistributed Stores Expense	(Note A)	Attachment 5
38	Wage & Salary Allocator		(Line 5)
			100,000.00%
39	Total Undistributed Stores Expense Allocated to Transmission		(Line 37 * Line 38)
			0
40	Transmission Materials & Supplies		Attachment 5
			0
41	Transmission Related Materials & Supplies		(Line 39 + Line 40)
			0
Cash Working Capital			
42	Operation & Maintenance Expense		(Line 74)
			971,197
43	1/8th Rule		1/8
44	Transmission Related Cash Working Capital		(Line 42 * Line 43)
			121,400
45	Total Adjustment to Rate Base		(Lines 32 + 33 + 34 + 35+ 36 + 41 + 44)
			-181,612,295
46	Rate Base		(Line 30 + Line 45)
			1,168,843,439

O&M

Transmission O&M			
47	Transmission O&M		p321.112.b
			4,932,317
48	Less Account 566 Misc Trans Exp listed on line 73 below.)		(line 73)
			1,374,120
49	Less Account 565		p321.96.b
			0
50	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note M)	PJM Data
			0
51	Plus Property Under Capital Leases		p200.4.c
			0
52	Transmission O&M		(Lines 47 - 48 - 49 + 50 + 51)
			3,558,197
A&G Expenses			
53	Total A&G		p323.197.b
			-3,961,120
54	Less Property Insurance Account 924		p323.185.b
			50,085
55	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b
			0
56	Less General Advertising Exp Account 930.1		p323.191.b
			0
57	Less PBOP Adjustment		Attachment 5
			0
58	Less EPRI Dues	(Note D)	p352 & 353
			0
59	A&G Expenses		(Line 53) - Sum (Lines 54 to 58)
			-4,011,205
60	Wage & Salary Allocator		(Line 5)
			100,000.00%
61	Transmission Related A&G Expenses		(Line 59 * Line 60)
			-4,011,205
Directly Assigned A&G			
62	Regulatory Commission Exp Account 928	(Note G)	Attachment 5
			0
63	General Advertising Exp Account 930.1	(Note J)	Attachment 5
			0
64	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 62 + Line 63)
			0
65	Property Insurance Account 924		p323.185.b
			50,085
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5
			0
67	Total Accounts 928 and 930.1 - General		(Line 65 + Line 66)
			50,085
68	Net Plant Allocator		(Line 14)
			100,000.00%
69	A&G Directly Assigned to Transmission		(Line 67 * Line 68)
			50,085
Account 566 Miscellaneous Transmission Expense			
70	Amortization Expense on Pre-Commercial Cost	Account 566	Attachment 5
			0
71	Pre-Commercial Expense	Account 566	Attachment 5
			0
72	Miscellaneous Transmission Expense	Account 566	Attachment 5
			1,374,120
73	Total Account 566		Sum (Lines 70 to 72)
			1,374,120
74	Total Transmission O&M		(Lines 52 + 61 + 64 + 69 + 73)
			971,197

Depreciation & Amortization Expense				
Depreciation Expense				
75	Transmission Depreciation Expense		Attachment 5	27,824,330
76	General Depreciation		Attachment 5	1,444,875
77	Intangible Amortization	(Note A)	Attachment 5	1,484,865
78	Total		(Line 76 + Line 77)	2,929,740
79	Wage & Salary Allocator		(Line 5)	100.0000%
80	Transmission Related General Depreciation and Intangible Amortization		(Line 78 * Line 79)	2,929,740
81	Total Transmission Depreciation & Amortization		(Lines 75 + 80)	30,754,070
Taxes Other than Income				
82	Transmission Related Taxes Other than Income		Attachment 2	10,984,149
83	Total Taxes Other than Income		(Line 82)	10,984,149
Return / Capitalization Calculations				
84	Preferred Dividends	enter positive	p118.29.c	0
Common Stock				
85	Proprietary Capital		p112.16.c	820,500,305
86	Less Accumulated Other Comprehensive Income Account 219		p112.15.c	0
87	Less Preferred Stock		(Line 95)	0
88	Less Account 216.1		p112.12.c	0
89	Common Stock		(Line 85 - 86 - 87 - 88)	820,500,305
Capitalization				
90	Long Term Debt	(Note N)		549,584,218
91	Less Unamortized Loss on Reacquired Debt		p111.81.c	0
92	Plus Unamortized Gain on Reacquired Debt		p113.61.c	0
93	Less ADIT associated with Gain or Loss		Attachment 1	0
94	Total Long Term Debt		(Line 90 - 91 + 92 - 93)	549,584,218
95	Preferred Stock		p112.3.c	0
96	Common Stock		(Line 89)	820,500,305
97	Total Capitalization		(Sum Lines 94 to 96)	1,370,084,523
98	Debt %	Total Long Term Debt	(Note N) (Line 94 /Line 97)	40.1132%
99	Preferred %	Preferred Stock	(Note N) (Line 95 /Line 97)	0.0000%
100	Common %	Common Stock	(Note N) (Line 96 /Line 97)	59.8868%
101	Debt Cost	Total Long Term Debt		0.0489
102	Preferred Cost	Preferred Stock	(Line 84 / Line 95)	0.0000
103	Common Cost	Common Stock	(Note I) The most recent FERC approved ROE	0.1170
104	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 98 * Line 101)	0.0196
105	Weighted Cost of Preferred	Preferred Stock	(Line 99 * Line 102)	0.0000
106	Weighted Cost of Common	Common Stock	(Line 100 * Line 103)	0.0701
107	Rate of Return on Rate Base (ROR)		(Sum Lines 104 to 106)	0.0897
108	Investment Return = Rate Base * Rate of Return		(Line 46 * Line 107)	104,808,190

Composite Income Taxes

Income Tax Rates			
109	FIT=Federal Income Tax Rate	(Note H)	35.00%
110	SIT=State Income Tax Rate or Composite		8.29%
111	p	(percent of federal income tax deductible for state purp Per State Tax Code	0.00%
112	T	$T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$	40.39%
113	T / (1-T)		67.75%
114	Income Tax Component =	$CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =$ [Line 113 * Line 108 * (1- (Line 104 / Line 107))]	55,485,825
115	Total Income Taxes	(Line 114)	55,485,825

REVENUE REQUIREMENT

Summary			
116	Net Property, Plant & Equipment	(Line 30)	1,350,455,734
117	Total Adjustment to Rate Base	(Line 45)	-181,612,295
118	Rate Base	(Line 46)	1,168,843,439
119	Total Transmission O&M	(Line 74)	971,197
120	Total Transmission Depreciation & Amortization	(Line 81)	30,754,070
121	Taxes Other than Income	(Line 83)	10,984,149
122	Investment Return	(Line 108)	104,808,190
123	Income Taxes	(Line 115)	55,485,825
124	Gross Revenue Requirement	(Sum Lines 119 to 123)	203,003,430

Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
125	Transmission Plant In Service	(Line 22)	1,446,364,152
126	Excluded Transmission Facilities	(Note L) Attachment 5	0
127	Included Transmission Facilities	(Line 125 - Line 126)	1,446,364,152
128	Inclusion Ratio	(Line 127 / Line 125)	100.00%
129	Gross Revenue Requirement	(Line 124)	203,003,430
130	Adjusted Gross Revenue Requirement	(Line 128 * Line 129)	203,003,430

Revenue Credits			
131	Revenue Credits	Attachment 3	2,678,014

132	Net Revenue Requirement	(Line 130 - Line 131)	200,325,416
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Net Plant Carrying Charge			
133	Net Revenue Requirement	(Line 132)	200,325,416
134	Net Transmission Plant + CWIP	(Line 17 - Line 23 + Line 33)	1,297,243,833
135	FCR	(Line 133 / Line 134)	15.4424%
136	FCR without Depreciation	(Line 133 - Line 75) / Line 134	13.2975%
137	FCR without Depreciation and Pre-Commercial Costs	(Line 133 - Line 70 - Line 71 - Line 75) / Line 134	13.2975%
138	FCR without Depreciation, Return, nor Income Taxes	(Line 133 - Line 75 - Line 108 - Line 115) / Line 134	0.9410%

Net Plant Carrying Charge Calculation with Incentive ROE			
139	Net Revenue Requirement Less Return and Taxes	(Line 132 - Line 122 - Line 123)	40,031,402
140	Increased Return and Taxes	Attachment 4	172,036,227
141	Net Revenue Requirement with Incentive ROE	(Line 139 + Line 140)	212,067,628
142	Net Transmission Plant + CWIP	(Line 17 - Line 23+ Line 33)	1,297,243,833
143	FCR with Incentive ROE	(Line 141 / Line 142)	16.3476%
144	FCR with Incentive ROE without Depreciation	(Line 141 - Line 75) / Line 142	14.2027%
145	FCR with Incentive ROE without Depreciation and Pre-Commercial	(Line 141 - Line 70 - Line 71 - Line 75) / Line 142	14.2027%

Net Revenue Requirement			
146	Net Revenue Requirement	(Line 132)	200,325,416.28
147	Reconciliation amount	Attachment 6	0.00
148	Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones	Attachment 7	9,377,938.48
149	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	0.00

150	Net Zonal Revenue Requirement	(Line 146 + 147 + 148 + 149)	209,703,354.76
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Network Zonal Service Rate			
151	1 CP Peak	(Note K) PJM Data	N/A
152	Rate (\$/MW-Year)	(Line 150 / 151)	N/A

153	Network Service Rate (\$/MW/Year)	(Line 152)	N/A
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Notes

- A Electric portion only
- B For both the estimate and the reconciliation, Construction Work In Progress ("CWIP") and leases that are expensed as O&M (rather than amortized) are excluded.
- For the Estimate Process:**
Transmission plant in service will show the end of year balance and is linked to Attachment 5 which shows detail support by project.
The transmission plant will agree to or be reconciled to the FERC Form 1 balance for the transmission plant.
New Transmission Plant expected to be placed in service in the current calendar year will be based on the average of 13 monthly investment costs and shown separately detailed by project on Attachment 6.
Accumulated depreciation will show the end of year balance and is linked to Attachment 5 which shows detail support by project.
CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- For the Reconciliation Process:**
Transmission plant in service will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes
new transmission plant added to plant-in-service
Accumulated depreciation will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes
accumulated depreciation associated with current year transmission plant.
CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- C Includes Transmission portion only and (i) only land that has an estimated in-service date within 10 years may be included and (ii) a plan for the land's use is required to be included in the filing whenever the cost of the land is proposed to be included in rates.
- D Excludes all EPRI Annual Membership Dues
- E Excludes all Regulatory Commission Expenses
- F Includes Safety related advertising included in Account 930.1
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes. If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- I ROE will be established in the Commission order accepting the settlement in Docket No. ER07-562 and no change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- 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:

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 = $[50\% \cdot 260 + 60\% \cdot (365 - 260)] / 365$

Trans-Allegheny Interstate Line Company
 Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

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

Enter Negative

Note: ADIT associated with Gain or Loss on Recquired 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	C	D	E	F	G	JUSTIFICATION
	Trans-Allegheny Interstate Company								
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 Related	Only Transmission Related	Plant Related	Labor Related	
	p234.18.b	p234.18.c							
Charitable Contribution Carryforward	3,761	8,371	6,066			6,066			Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
Federal Long Term - NOL	-	140,451,171	70,225,586			70,225,586			Result of bonus depreciation
Federal Short-Term NOL	258,092,677	86,296,783	172,194,730			172,194,730			Result of bonus depreciation
IBNR - Workers Compensation	109,219	-	54,610			54,610			Actual amount of reserve for workers' compensation
Long Term Disability Accrual	24,415	-	12,208			12,208			Long term disability accrual
Merger Costs D&O Insurance	2,299	1,871	2,085		2,085				Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement
Merger Costs Licenses	107,065	85,383	96,224		96,224				Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement
NOL Deferred Tax Asset - LT PA	-	5,009,642	2,504,821			2,504,821			Result of bonus depreciation
NOL Deferred Tax Asset PA	6,625,569	567,331	3,596,450			3,596,450			Result of bonus depreciation
NOL Deferred Tax Asset WV	20,852,421	17,735,335	19,293,878			19,293,878			Result of bonus depreciation
Pension/OPEB- Other Def Cr. Or Dr.	-	2,203,787	1,101,894			1,101,894			Pension related temporary difference associated with Service Company allocations
Power Tax True-Up Adjustment	81,454	-	40,727			40,727			System adjustment to reclass balances to correct FERC accounts
Provision for Rate Refund	260,920	-	130,460			130,460			Set-up of a reserve on transmission companies for the amount of merger expenses that have been overcollected and are owed to customers - timing difference between book and tax
Purch Acct-LTD FMV	-	1,240,669	620,335		620,335				Reflects the adjustments and subsequent amortization of the regulatory asset associated with the adjusted debt balances resulting from the FE/AYE merger (Offset is PAA - LT Regulatory Asset Amort below in 283)
Reevaluation Adjustment	413,120	-	206,560		206,560				Temporary difference resulting from purchase accounting transactions
State Income Tax Deductible	-	2,190,351	1,095,176			1,095,176			Deductions related to state income taxes
Unamortized Discount	-	529,392	264,696			264,696			Unamortized discounts on long-term debt
FASB 109 Gross-Up	-	-	-			-			Reclass of the tax portion (gross-up) for property items included in account 282
Subtotal	286,572,920	256,320,086	271,446,503	-	925,204	270,521,300	-	-	
Less FASB 109 included above	-	-	-	-	-	-	-	-	
Less FASB 106 included above	-	-	-	-	-	-	-	-	
Total	286,572,920	256,320,086	271,446,503	-	925,204	270,521,300	-	-	

Instructions for Account 190:

- ADIT items related only to Retail Related Operations are directly assigned to Column C.
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
- ADIT items related only to Transmission are directly assigned to Column E.
- ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
- ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
- 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	C	D	E	F	G	
	Trans-Allegheny Interstate Company								
			End of Year for Est. Average for						
ADIT- 282	Beg of Year Balance	End of Year Balance	Final Total	Retail Related	Gas, Prod Or Other Related Related	Only Transmission Related Related	Plant Related Related	Labor Related Related	JUSTIFICATION
	p274.9.b	p275.9.k							
Property Related - ABFUDC	1,757,820	2,575,691	2,166,756			2,166,756			Allowance for borrowed funds used during construction (ABFUDC)
Accelerated Tax Depreciation	-	490,609,438	245,304,719			245,304,719			Additional tax depreciation over book
Property Related - Tax Depreciation	72,202,243	-	36,101,122			36,101,122			Tax depreciation
FASB 109 Fixed Asset Adjustment	-	-	-			-			Increase in AOFDC
FASB 109 Gross-Up	(34,270,107)	21,430,125	10,715,063			10,715,063			Reclass of the tax portion (gross-up) for property items included in account 282
Book Depreciation Expense	(1,865,544)	-	(932,772)			(932,772)			Book depreciation
Amortization Expense - Intangible Plant	409,438,305	-	204,719,153			204,719,153			Book depreciation / amortization
Bonus Depreciation	(799,612)	-	(399,806)			(399,806)			Tax depreciation
CIACS Taxable	(33,033,740)	-	(16,516,870)			(16,516,870)			Taxable CIAC
Tax Interest Capitalized	152,981	(588,777)	(217,898)			(217,898)			Actual amount of tax interest capitalized
Power Tax Adjustment	1,004,786	2,314,345	1,659,566			1,659,566			System adjustment to reclass balances to correct FERC accounts
A&G Expenses Capitalized	1,341,207	-	670,604			670,604			Accounting change relating to A&G expense
Estimated Property Regulatory Asset Adjustment	(61,239)	-	(30,650)			(30,650)			Property True-Up
Book Profit/Loss on Retirement	2,788,907	3,337,031	3,062,969			3,062,969			Result of gain or loss on asset retirements
Repair & Maintenance 481 a Adjustment	245,561	-	122,781			122,781			Portion of Repairs & Maintenance 481a Adjustment offset in Account 182
Repair & Maintenance Deduction	287,806	-	143,903			143,903			Portion of Repairs & Maintenance deduction offset in Account 182
Additional State Depreciation VA	(4,144,928)	-	(2,072,464)			(2,072,464)			Temporary difference for additional state depreciation allowed for VA tax return
Additional State Depreciation MD	(238,274)	-	(119,137)			(119,137)			Temporary difference for additional state depreciation allowed for MD tax return
Additional State Depreciation PA	242,761	5,618,518	2,930,640			2,930,640			Temporary difference for additional state depreciation allowed for PA tax return
AFUDC Equity Flow Through	55,011	(2,704,317)	(1,324,653)			(1,324,653)			Portion of AFUDC Equity that relates to property and booked to account 282
Cost of Removal									Temporary difference arising for removal of plant/property
MACRS/ACRS Property Retired Retail	1,524,917	-	762,459			762,459			Result of gain or loss on asset retirements
Capitalized Vertical Tree Trimming	16,784	22,838	19,811			19,811			Temporary difference that is capitalized for book purposes but deductible for tax purposes
Life Insurance - Capital Portion	(481)	-	(241)			(241)			Temporary difference from Life Insurance that is capitalized as property and booked to account 282 (instead of account 283)
Ordinary Gain/Loss - Reverse Books	(305,359)	-	(152,680)			(152,680)			Reversal of book gains and losses
Vegetation Management - Transmission	(218)	-	(109)			(109)			Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
Other Basis Differences	(3,624,549)	(72,551,656)	(38,088,103)			(38,088,103)			Other property related temporary differences
TBBS Property Adjustment	2,700,000	-	1,350,000			1,350,000			Adjustment to property in order to align Tax Basis Balance Sheet
T&D Repairs	109,727	-	54,864			54,864			Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43
Subtotal	415,524,705	450,063,236	432,793,971			432,793,971			
Less FASB 109 included above	-	21,430,125	10,715,063			10,715,063			
Less FASB 106 included above	-	-	-			-			
Total	415,524,705	428,633,111	422,078,908			422,078,908			

Instructions for Account 282:

- ADIT items related only to Retail Related Operations are directly assigned to Column C.
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
- ADIT items related only to Transmission are directly assigned to Column E.
- ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
- ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
- 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 C D E F G							JUSTIFICATION	
	Trans-Allegheny Interstate Company								
ADIT-283	Beg of Year Balance	End of Year Balance	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	
	p276.19.b	p277.19.k							
Accrued Taxes: Property Taxes	1,318,026	3,352,114	2,335,070			2,335,070			West Virginia property tax payment
Adjustment to Deferred Federal Tax	6,868	-	3,444			3,444			Adjustment to true-up deferred federal tax
AFUDC Equity Flow Through	156,301	-	78,151			78,151			The tax portion (gross-up) of the AFUDC Equity booked in account 282
Deferred Charge EIB	2,291	6,775	4,533			4,533			Allocated portion of total liabilities relating to captive insurance
Deferred Revenue - Pole Attachment	-	243	122			122			Deferred revenues associated with attachments to FirstEnergy poles
FASB 109 Gross-up	17,174,299	-	8,587,150			8,587,150			Reclass of the tax portion (gross-up) for property items included in account 282
Intercompany Charge AESC	2,066,632	-	1,033,316			1,033,316			Intercompany charges from the service company
Merger Costs - Indebtedness	2,911	-	1,456		1,456				Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement
Other Adjustments	(10,555,131)	-	(5,277,566)			(5,277,566)			System adjustment to reclass balances to correct FERC accounts
PAA - 221 Debt Amort	-	22,771	11,386		11,386				Reflects the adjustments and subsequent amortization of adjusted debt balances associated with the FE/AYE merger
PAA - LT Regulatory Asset Amort	-	1,240,668	620,334		620,334				Reflects the adjustments and subsequent amortization of adjusted regulatory asset balances associated with the FE/AYE merger
PJM Receivable	32,724,308	34,655,162	33,689,735			33,689,735			Comparison of actual to forecast revenues - non-property related
Reserve for EIB	45,318	-	22,659			22,659			Adjustment for reserve for EIB in Goodwill carried over to current year
SC01 Timing Allocation	-	385,176	192,588			192,588			Timing differences related to service company allocations
State Income Tax - Federal Deferred Only	1,711,721	-	855,861			855,861			Temporary difference resulting from the timing between when state income taxes are paid and when they are deductible on the federal tax return
Unamortized Loss on Reacquired Debt	1,015,123	-	507,562			507,562			Unamortized debt expenses for existing debt that is refinanced and amortized over the life of the new debt
Vegetation Management - Transmission	218	-	109			109			Vegetation Management Transmission Corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
Subtotal	45,668,905	39,662,909	42,665,907		633,175	42,032,732			
Less FASB 109 included above	17,174,299	-	8,587,150			8,587,150			
Less FASB 106 included above									
Total	28,494,606	39,662,909	34,078,758		633,175	33,445,583			

Instructions for Account 283:

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

Trans-Allegheny Interstate Line Company
Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	FERC Form No.1 page, line & Col	Amount	Allocator	Allocated Amount	
Plant Related		Gross Plant Allocator			
1.1	2014 State Property WV	p263.1.1(i)	4,146,727	100.0000%	\$ 4,146,727
1.2	2013 State Property WV	p263.40(i)	4,149,894	100.0000%	4,149,894
1.3	2014 State Property PA (PURTA)	p263.25(i)	27,000	100.0000%	27,000
1.4	2013 State Property PA (PURTA)	p263.26(i)	2,595	100.0000%	2,595
1.5					-
1.6	2013 Local Property WV	p263.1.6(i)	14,519	100.0000%	14,519
1.7	2014 Local Property WV	p263.1.7(i)	13,960	100.0000%	13,960
1.8	2014 Local Property VA	p263.1.10(i)	1,403,987	100.0000%	1,403,987
1.9	2014 Local Property PA	p263.1.13(i)	3,579	100.0000%	3,579
2.1	2013 Local Property MD	p263.1.16(i)	611,569	100.0000%	611,569
2.2	2014 Local Property MD	p263.1.17(i)	610,517	100.0000%	610,517
2.3	2014 Capital Stock Tax/Franchise MD	p263.9(i)	300	100.0000%	300
2.4	2013 Capital Stock Tax/Franchise PA	p263.22(i)	-8,116	100.0000%	-8,116
2.5	2014 Capital Stock Tax/Franchise PA	p263.23(i)	29,475	100.0000%	29,475
2.6					
2.7	2013 WV Franchise Tax	p263.37(i)	-16,428	100.0000%	-16,428
3.1	2014 WV Franchise Tax	p263.38(i)	15,639	100.0000%	15,639
3.2	Capital Stock Tax/Franchise All States			100.0000%	0
3.3	Gross Premium MD			100.0000%	0
4.1	Gross Premium PA			100.0000%	0
4.2				100.0000%	0
4.3	State Sales/Use Tax PA	p263.18(i)	1,146	100.0000%	1,146
6.1	State License WV			100.0000%	0
6.5	Federal Excise Tax	p263.3(i)	1,206	100.0000%	1,206
8	Total Plant Related		11,007,569	100.0000%	11,007,569
Labor Related		Wages & Salary Allocator			
9	Accrued Federal FICA		0		0
10	Accrued Federal Unemployment		0		0
11	State Unemployment		0		0
12					
13					
14	Total Labor Related		0	100.0000%	-
Other Included		Gross Plant Allocator			
15	2011 MD GRT	p263.11(i)	-6,447		-6,447
16	2012 MD GRT	p263.12(i)	-8,622		-8,622
17	2013 MD GRT	p263.13(i)	-8,351		-8,351
18					
19	Total Other Included		-23,420	100.0000%	-23,420
20	Total Included (Lines 8 + 14 + 19)		10,984,149		10,984,149 Input to Appendix A, Line 82
Retail Related Other Taxes to be Excluded					
21	Federal Income Tax	p263.2(i)	2,094,347		
22	Corporate Net Income Tax MD	p263.7(i)	-478,760		
23	Corporate Net Income Tax PA	p263.17(i)	1,625,392		
24	Corporate Net Income Tax VA	p263.30(i)	-237,626		
25	Corporate Net Income Tax WV	p263.34(i)	-1,642,085		
26					
27					
28					
29					
30					
31	Subtotal, Excluded		1,361,268		
32	Total, Included and Excluded (Line 20 + Line 31)		12,345,417		
33	Total Other Taxes from p114.14.c		10,984,149		
34	Difference (Line 32 - Line 33)		1,361,268		

Criteria for Allocation:

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

Trans-Allegheny Interstate Line Company

Attachment 3 - Revenue Credit Workpaper

Amount FERC Form No.1
page, line & Col

Account 454 - Rent from Electric Property

1	Rent from Electric Property - Transmission Related (Note 3)	-	Page 300 Line: 19 Column: b
2	Total Rent Revenues (Line 1)	-	

Account 456 - Other Electric Revenues (Note 1)

3	Schedule 1A	-	
4	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)	-	
5	Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner	2,678,014	p328-330 Footnote Data Schedule Page: 328 Line: 1 Column: m
6	PJM Transitional Revenue Neutrality (Note 1)	-	
7	PJM Transitional Market Expansion (Note 1)	-	
8	Professional Services (Note 3)	-	
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)	-	
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)	-	
11	Gross Revenue Credits (Sum Lines 2-10)	2,678,014	
12	Less line 14g	-	
13	Total Revenue Credits (Line 11 - Line 12)	<u>2,678,014</u>	Input to Appendix A, Line 131

Revenue Adjustment to determine Revenue Credit

14a	Revenues associated with lines 14b-g are to be included in lines 2-10 and total of those revenues entered here	-
14b	Costs associated with revenues in line 14a	-
14c	Net Revenues (14a - 14b)	-
14d	50% Share of Net Revenues (14c / 2)	-
14e	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.	-
14f	Net Revenue Credit (14d + 14e)	-
14g	Line 14a less line 14f	-
15	Amount offset in line 4 above	-
16	Total Account 454 and 456	2,678,014

17 Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 178 of Appendix A.

18 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.

19 Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage 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

A	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)	172,036,227	Input to Appendix A, Line 140
B	Difference between Base ROE and Incentive ROE		100	

Return Calculation

		Source	Reference	
1	Rate Base		Appendix A, Line 46	1,168,843,439
2	Preferred Dividends	enter positive	Appendix A, Line 84	0
	Common Stock			
3	Proprietary Capital		Appendix A, Line 85	820,500,305
4	Less Accumulated Other Comprehensive Income 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	820,500,305
	Capitalization			
8	Long Term Debt		Appendix A, Line 90	549,584,218
9	Less Unamortized Loss on Reacquired Debt		Appendix A, Line 91	0
10	Plus Unamortized Gain on Reacquired Debt		Appendix A, Line 92	0
11	Less ADIT associated with Gain or Loss		Appendix A, Line 93	0
12	Total Long Term Debt		Appendix A, Line 94	549,584,218
13	Preferred Stock		Appendix A, Line 95	0
14	Common Stock		Appendix A, Line 96	820,500,305
15	Total Capitalization		Appendix A, Line 97	1,370,084,523
16	Debt %	Total Long Term Debt	Appendix A, Line 98	40.1132%
17	Preferred %	Preferred Stock	Appendix A, Line 99	0.0000%
18	Common %	Common Stock	Appendix A, Line 100	59.8868%
19	Debt Cost	Total Long Term Debt	Appendix A, Line 101	0.0489
20	Preferred Cost	Preferred Stock	Appendix A, Line 102	0.0000
21	Common Cost	Common Stock	Appendix A, Line 102	12.70% 0.1270
22	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 16 * 19)	0.0196
23	Weighted Cost of Preferred	Preferred Stock	(Line 17 * 20)	0.0000
24	Weighted Cost of Common	Common Stock	(Line 18 * 21)	0.0761
25	Rate of Return on Rate Base (ROR)		(Sum Lines 22 to 24)	0.0957
26	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 25)	111,808,023

Composite Income Taxes

	Income Tax Rates			
27	FIT=Federal Income Tax Rate		Appendix A, Line 109	35.00%
28	SIT=State Income Tax Rate or Composite		Appendix A, Line 110	8.29%
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	40.39%
31	T/ (1-T)		Appendix A, Line 113	67.75%
32	Income Tax Component =	$CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =$		60,228,203
33	Total Income Taxes		(Line 32)	60,228,203

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions

		13 Month Balance for Reconciliation		EOY Balance for Estimate													
		Total		Total	Black Oak	Wyle Ridge	502 Junction - Tenthon Line	Potter SS	Osgay/Whitely	Meadowbrook Transformer	North Sheardsah	Bedington Transformer	Meadowbrook Capacitor	Kanner	Doubs #2 Trans	Doubs #3 Trans	Doubs #4 Trans
Calculation of Transmission Plant In Service																	
December	p206.58.b	For 2013	1,259,599,759		46,608,150	17,447,442	1,066,179,959	2,024,007	24,832,265	8,202,934	80,682	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	5,700,307
January	company records	For 2014	1,259,361,917		46,608,150	17,447,442	1,066,982,112	2,024,007	24,773,516	8,202,934	80,682	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	5,700,307
February	company records	For 2014	1,259,458,130		46,608,150	17,447,442	1,066,198,161	2,024,007	24,799,580	8,202,934	80,682	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	5,700,307
March	company records	For 2014	1,273,384,126		46,608,150	17,447,442	1,066,262,629	2,024,007	24,799,628	8,202,934	80,682	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	5,700,307
April	company records	For 2014	1,273,906,126		46,608,150	17,447,442	1,066,262,800	2,024,007	24,805,443	8,202,934	80,682	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	5,700,307
May	company records	For 2014	1,291,089,258		46,629,901	17,447,442	1,066,665,904	2,024,007	24,809,572	8,202,934	80,682	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	5,700,307
June	company records	For 2014	1,457,224,846		46,629,901	17,447,442	1,066,665,797	2,024,007	24,812,877	8,202,934	80,682	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	5,700,307
July	company records	For 2014	1,462,189,797		46,629,901	17,558,636	1,067,544,778	2,024,007	24,812,889	8,202,934	80,682	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	5,700,307
August	company records	For 2014	1,461,069,064		46,629,901	17,558,636	1,067,546,950	2,024,007	24,819,581	8,202,934	80,682	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	5,700,307
September	company records	For 2014	1,459,104,793		46,629,901	17,558,636	1,067,552,241	2,024,007	24,811,298	8,202,934	80,682	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	5,700,307
October	company records	For 2014	1,456,086,130		46,629,901	17,558,636	1,067,559,815	2,024,007	24,783,211	8,202,934	80,682	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	5,700,307
November	company records	For 2014	1,476,084,041		46,629,901	17,558,636	1,067,519,965	2,024,007	24,783,211	8,202,934	80,682	7,723,538	6,496,239	39,565,036	5,149,271	4,686,053	5,700,307
December	p207.58.g	For 2014	1,539,516,439	1,539,516,439	46,629,901	17,965,415	1,070,838,672	2,024,007	24,753,276	8,202,934	80,682	7,723,538	6,496,239	39,859,071	5,149,271	4,686,053	5,700,307
15	Transmission Plant In Service		1,379,892,602	1,539,516,439	46,621,535	17,530,053	1,067,138,699	2,024,007	24,797,803	8,202,934	80,682	7,723,538	6,496,239	39,543,865	5,149,271	4,686,053	5,700,307

Details													
13 Month Plant Balance For reconciliation													
Cabot SS	Armstrong	Farmers Valley		Harvey Run		Grandview			502 Jct Substation	Conemaugh-Seward	Luxor	Grandpoint & Handsome Lake -	
		Capacitor	Capacitor	Capacitor	Capacitor	Capacitor	Capacitor	Capacitor				Guilford	Homer City
7,123,323	1,350,836	934,823	831,938	3,306,399	484,588	862,780	10,240,036	-	-	-	-	-	-
7,123,323	1,350,836	934,823	831,938	3,306,399	484,588	862,780	10,242,992	-	-	-	-	-	-
7,123,323	1,350,836	934,823	831,938	3,306,399	484,588	862,780	10,113,695	-	-	-	-	-	-
7,123,323	1,350,836	934,823	831,938	3,306,399	484,588	862,780	10,113,741	14,432,132	-	-	-	-	-
7,123,323	1,350,836	934,909	832,122	3,306,399	484,588	836,089	10,117,589	14,387,432	-	11,588	-	-	-
7,123,323	1,350,836	934,916	832,122	4,634,278	484,588	836,089	10,117,589	28,151,270	25,241	1,648,772	-	-	-
7,123,323	13,153,352	934,916	832,122	4,873,705	59,633,797	836,089	10,117,589	27,848,702	28,697	1,784,947	10,750,043	34,854,327	-
7,123,323	13,688,202	934,916	832,108	4,891,737	59,728,402	836,089	10,117,589	27,847,222	1,195,821	1,769,915	10,275,429	34,324,500	-
7,123,323	13,462,827	934,916	832,201	4,859,948	60,220,050	836,089	10,117,589	27,847,222	1,196,013	1,770,871	9,038,217	34,373,048	-
7,123,323	6,067,343	934,916	832,201	4,873,250	60,381,844	836,089	10,117,589	27,847,222	1,196,337	1,774,272	11,734,615	34,875,463	-
7,123,323	14,430,681	934,916	832,201	4,876,868	59,988,727	836,556	10,117,595	27,848,570	1,199,337	1,774,272	12,261,214	34,862,794	-
7,123,323	16,039,863	934,916	832,202	4,873,250	60,554,611	836,556	10,117,595	27,853,012	1,199,375	1,774,657	14,421,778	34,887,422	-
7,123,323	15,863,978	934,916	832,202	4,877,582	60,045,287	857,175	10,117,608	27,021,750	1,199,375	1,757,271	13,055,331	34,900,795	-
7,123,323	7,954,712	934,887	832,095	4,253,278	32,577,572	645,995	10,136,061	19,314,503	558,061	1,081,083	6,270,510	18,698,642	

Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Total
-	-	-	-	-	-	-	-	-	-	1,259,599,755
-	-	-	-	-	-	-	-	-	-	1,259,591,317
-	-	-	-	-	-	-	-	-	-	1,259,458,130
-	-	-	-	-	-	-	-	-	-	1,273,944,125
-	-	-	-	-	-	-	-	-	-	1,273,906,126
-	-	-	-	-	-	-	-	-	-	1,291,089,258
-	-	-	-	-	-	-	-	-	-	1,437,224,646
3,170,597	398,203	44,043,682	1,892,233	-	-	-	-	-	-	1,462,189,797
3,319,486	409,366	43,841,160	5,112,912	-	-	-	-	-	-	1,481,069,054
3,320,194	404,381	43,892,966	4,878,727	-	-	-	-	-	-	1,459,104,789
3,320,415	420,891	43,926,572	4,878,677	-	-	-	-	-	-	1,466,086,130
3,320,415	451,629	43,936,132	4,908,565	434,357	-	-	-	-	-	1,478,364,041
3,320,562	456,675	43,924,684	4,907,284	434,357	6,030,042	-	-	-	-	1,539,516,438
3,320,565	446,617	43,870,078	4,929,429	434,006	5,629,441	52,352,651	9,381,128	891,214	5,349	1,439,606,621
1,776,326	229,982	23,648,944	2,423,756	100,209	819,960	4,027,127	721,625	68,555	411	1,379,892,602

Trans-Allegheny Interstate Line

Attachment 5 - Cost Supp

			Link to Appendix A, line 15	Link to Appendix A, line 16
Calculation of Distribution Plant In Service				
	Source			
December	p206.75.b	For 2013	-	-
January	company records	For 2014	-	-
February	company records	For 2014	-	-
March	company records	For 2014	-	-
April	company records	For 2014	-	-
May	company records	For 2014	-	-
June	company records	For 2014	-	-
July	company records	For 2014	-	-
August	company records	For 2014	-	-
September	company records	For 2014	-	-
October	company records	For 2014	-	-
November	company records	For 2014	-	-
December	p207.75.g	For 2014	-	-
Distribution Plant In Service				
Calculation of Intangible Plant In Service				
	Source			
December	p204.5.b	For 2013	10,393,869	-
December	p205.5.g	For 2014	10,398,271	10,398,271
18	Intangible Plant In Service		10,398,079	10,398,271
			Link to Appendix A, line 18	Link to Appendix A, line 16
Calculation of General Plant In Service				
	Source			
December	p206.99.b	For 2013	56,186,164	-
December	p207.99.g	For 2014	55,964,786	55,964,786
18	General Plant In Service		56,073,480	55,964,786
			Link to Appendix A, line 18	Link to Appendix A, line 16
Calculation of Production Plant In Service				
	Source			
December	p204.46b	For 2013	-	-
January	company records	For 2014	-	-
February	company records	For 2014	-	-
March	company records	For 2014	-	-
April	company records	For 2014	-	-
May	company records	For 2014	-	-
June	company records	For 2014	-	-
July	company records	For 2014	-	-
August	company records	For 2014	-	-
September	company records	For 2014	-	-
October	company records	For 2014	-	-
November	company records	For 2014	-	-
December	p205.46.g	For 2014	-	-
Production Plant In Service				
			1,446,364,152	1,605,879,506
6	Total Plant In Service	Sum of averages above		
			Link to Appendix A, line 6	Link to Appendix A, line 6

Details											
13 Month Balance For Reconciliation											
Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	502 Jct Substation	Conemaugh-Seward	Luxor	Grandpoint & Guilford	Handsome Lake - Homer City	Altoona
-	-	-	-	-	3,579	130,566	-	-	-	-	-
-	818	-	2,891	-	4,740	140,905	-	-	-	-	-
-	2,454	-	8,646	-	5,302	151,244	-	-	-	-	-
-	4,090	728	15,028	-	7,063	161,583	-	-	-	-	-
-	5,726	2,184	22,064	-	8,219	171,922	-	-	-	-	-
-	7,362	3,640	29,638	-	9,369	182,291	-	-	-	-	-
12,858	9,000	5,096	37,959	51,765	10,520	192,600	112	-	1,545	25,741	30,911
38,945	10,841	8,253	46,256	103,376	11,670	202,839	334	1,945	4,623	52,413	62,267
65,208	12,292	8,009	55,039	259,506	12,620	213,279	554	3,139	7,690	77,263	153,201
86,573	13,923	9,465	63,566	384,210	13,971	223,618	26,752	5,235	10,760	101,533	214,624
107,530	15,564	10,922	72,089	498,703	15,121	233,957	78,932	7,334	13,633	127,089	276,813
137,278	17,205	12,378	80,622	573,382	16,272	244,296	131,121	9,433	16,807	152,921	338,599
169,357	18,946	13,934	89,154	679,530	17,424	254,835	183,306	11,032	19,981	179,471	399,670
47,519	9,070	5,601	40,245	196,267	10,513	192,600	32,393	2,901	5,795	55,033	115,853

Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Total
-	-	-	-	-	-	-	-	-	-	72,434,228
-	-	-	-	-	-	-	-	-	-	74,538,994
-	-	-	-	-	-	-	-	-	-	76,648,165
-	-	-	-	-	-	-	-	-	-	78,759,554
-	-	-	-	-	-	-	-	-	-	80,887,320
-	-	-	-	-	-	-	-	-	-	83,013,513
2,774	348	38,538	1,856	-	-	-	-	-	-	85,307,027
8,463	1,065	115,407	7,785	-	-	-	-	-	-	87,745,558
14,263	1,767	192,266	16,528	-	-	-	-	-	-	90,187,183
20,073	2,489	269,049	25,066	-	-	-	-	-	-	92,651,656
25,884	3,253	345,929	33,620	-	-	-	-	-	-	95,143,662
31,695	4,049	422,807	42,217	379	-	-	-	-	-	97,645,175
37,506	4,841	499,324	50,870	1,138	4,926	49,962	8,484	1,892	15	99,969,818
10,819	1,369	144,630	13,673	117	379	3,774	653	146	1	85,759,374

Trans-Allegheny Interstate Line

Attachment 5 - Cost Supp

Calculation of Distribution Accumulated Depreciation		Source			
December		Prior year FERC Form 1 p219.26.b	For 2013	-	
January		company records	For 2014	-	
February		company records	For 2014	-	
March		company records	For 2014	-	
April		company records	For 2014	-	
May		company records	For 2014	-	
June		company records	For 2014	-	
July		company records	For 2014	-	
August		company records	For 2014	-	
September		company records	For 2014	-	
October		company records	For 2014	-	
November		company records	For 2014	-	
December		p219.26.b	For 2014	-	
Distribution Accumulated Depreciation				-	-
Calculation of Intangible Accumulated Depreciation		Source			
December		Prior year FERC Form 1 p200.21.b	For 2013	4,822,005	
December		p200.21b	For 2014	6,322,660	6,322,660
25	Accumulated Intangible Depreciation			5,672,343	6,322,660
					Link to Appendix A, line 25
Calculation of General Accumulated Depreciation		Source			
December		Prior year FERC Form 1 p219.28b	For 2013	3,876,568	
December		p219.28.b	For 2014	5,276,835	5,276,835
24	Accumulated General Depreciation			4,576,782	5,276,835
					Link to Appendix A, line 24
Calculation of Production Accumulated Depreciation		Source			
December		Prior year FERC Form 1 p219.20.b-24.b	For 2013	-	
January		company records	For 2014	-	
February		company records	For 2014	-	
March		company records	For 2014	-	
April		company records	For 2014	-	
May		company records	For 2014	-	
June		company records	For 2014	-	
July		company records	For 2014	-	
August		company records	For 2014	-	
September		company records	For 2014	-	
October		company records	For 2014	-	
November		company records	For 2014	-	
December		p219.20.b thru 219.24.b	For 2014	-	
Production Accumulated Depreciation				-	-
8	Total Accumulated Depreciation	Sum of averages above		95,908,418	111,509,313
					Link to Appendix A, line 8

Trans-Allegheny Interstate Line Company

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
			Begin of year	End of Year (for estimate)	Average of Beginning and Ending Balances	
40	Materials and Supplies					
	Transmission Materials & Supplies	p227.8				
37	Undistributed Stores Expense	p227.16				
	Allocated General Expenses					
51	Plus Property Under Capital Leases	0 p200.4.c				

Transmission / Non-transmission Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Electric Portion	Non-electric Portion	Details
			Begin of year	End of Year (for estimate)	Average of Beginning and Ending Balances	
34	Transmission Related Land Held for Future Use	Total				
		Non-transmission Related				Enter Details Here
		Transmission Related				

CWIP & Expensed Lease Worksheet

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Electric Portion	Non-electric Portion	Details
			Begin of year	CWIP in Form 1 Amount	Expensed Lease in Form 1 Amount	
6	Plant Allocation Factors					
	Electric Plant in Service	(Note B) Attachment 5	1,326,179,788			
15	Plant in Service	(Note B) Attachment 5				
	Transmission Plant in Service	(Note B) Attachment 5	1,259,596,755			
23	Accumulated Depreciation	(Note B) Attachment 5				
	Transmission Accumulated Depreciation	(Note B) Attachment 5	72,434,228			

Pre-Commercial Costs Capitalized

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Electric Portion	Non-electric Portion	Details
			EDY for Estimates and BDY for Final	Amortization Amount (Over 4 Years)	Calculated End of Year Balance	Average of Beginning and Ending Balances (for estimate and reconciliations)
35	Unamortized Capitalized Pre-Commercial Costs		\$	\$	\$	\$

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Electric Portion	Non-electric Portion	Details
			Begin of year	EPRI Dues		
58	Allocated General & Common Expenses	(Note D) p352 & 353	0	0		Enter Details Here

Regulatory Expense Related to Transmission Cost Support

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

Safety Related Advertising Cost Support

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						
66	General Advertising Exp Account 930.1	(Note F) p323.191.b				Link to Appendix A, line 66 Enter Details Here

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

MultiState Workpaper

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5	Details
Income Tax Rates							
110	SIT+State Income Tax Rate or Composite (Note H)	MD 8.25% Composite 8.284%	WV 6.5% Composite is calculated based on sales, payroll and property for each jurisdiction	PA 9.9%	VA 6.0%		

Education and Out Reach Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Education & Outreach	Other	Details
63	Directly Assigned A&G General Advertising Exp Account 930.1 (Note J) p.323,191.b				Enter Details Here

Excluded Plant Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Excluded Transmission Facilities	Description of the Facilities
126	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Excluded Transmission Facilities Step-Up Facilities (Note L)		General Description of the 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 RTEP Process 2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used: Example 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		Enter \$ Or Enter \$	
<i>Add more lines if necessary</i>			

Prepayments

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Begin of year	End of Year	Average of Beginning and Ending Balances	Allocation	Transmission Related	Details
36	Prepayments			Enter \$	Amount		
	Prepayments	148,535	169,249	158,892	100%	158,892	
	Prepaid Pensions if not included in Prepayments	-	0	0	100%	0	
	Total Prepayments	148,535	169,249	158,892		158,892	

Detail of Account 566 Miscellaneous Transmission Expenses

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Total	Summary of Pre-Commercial Expenses																		
70	Amortization Expense on Pre-Commercial Cost	\$ -																			
71	Pre-Commercial Expense	-																			
72	Miscellaneous Transmission Expense	1,374,120																			
	Total Account 566 Miscellaneous Transmission Expenses p.321,97.b	\$ 1,374,120																			
			<table border="1"> <thead> <tr> <th>Cost Element Name</th> <th>Total</th> </tr> </thead> <tbody> <tr><td>Labor & Overhead (1)</td><td>-</td></tr> <tr><td>Miscellaneous (2)</td><td>-</td></tr> <tr><td>Outside Services Legal (3)</td><td>-</td></tr> <tr><td>Outside Services Other (4)</td><td>-</td></tr> <tr><td>Outside Services Rates (5)</td><td>-</td></tr> <tr><td>Advertising (6)</td><td>-</td></tr> <tr><td>Travel, Lodging and Meals (7)</td><td>-</td></tr> <tr><td>Total</td><td>-</td></tr> </tbody> </table>	Cost Element Name	Total	Labor & Overhead (1)	-	Miscellaneous (2)	-	Outside Services Legal (3)	-	Outside Services Other (4)	-	Outside Services Rates (5)	-	Advertising (6)	-	Travel, Lodging and Meals (7)	-	Total	-
Cost Element Name	Total																				
Labor & Overhead (1)	-																				
Miscellaneous (2)	-																				
Outside Services Legal (3)	-																				
Outside Services Other (4)	-																				
Outside Services Rates (5)	-																				
Advertising (6)	-																				
Travel, Lodging and Meals (7)	-																				
Total	-																				
			(1) Labor & overhead amount includes costs allocated to preparation of the preliminary survey and investigation. (2) Miscellaneous amount includes rental of volunteer fire department facilities for open houses, Fed EX fees for various mailings from Legal, Procurement, Transmission & Finance, fees for various conference calls and PJM application fee. (3) Outside legal services includes the cost for research and preparation of the filing to determine incentive rate 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) Advertising includes newspaper and other media announcements of public scoping meetings related to the proposed project. (7) Travel, lodging and meals are the direct expenses for Allegheny staff to attend the scoping meetings.																		
149	Net Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT																				

Annual Depreciation Expense														
Cabot SS	Grandview Capacitor	Potter	Osage Whisely	Armstrong	Farmers Valley	Harvey Run	Doubs SS	Meadowbrook SS	502 Jct Substation	Conemaugh-Seward	Luxor	Grandpoint & Guilford	Handsome Lake-Homer City	Altoona
	152	199	10,541	3	680				124,069		1,438			
149,368	13,646	34,408	116,607	163,144	18,166	13,834	89,154	678,530		80,825	11,532	19,981		399,670
			64,904							2,515				
			393,738	6,211						98,527			178,471	
-														
149,520	13,844	34,408	585,789	169,357	18,846	13,834	89,154	678,530	124,069	183,306	11,532	19,981	178,471	399,670

Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Total
										2,457,040
										1,485,280
										-
37,506	4,841	499,627	50,823	1,138	4,926	43,519	8,484	1,892		6,792,808
										-
										-
										-
										-
									15	7,231,604
										2,927,931
										-
						5,543				6,929,666
										-
										-
										-
										-
37,506	4,841	499,627	50,823	1,138	4,926	49,062	8,484	1,892	15	27,824,330

Trans-Allegheny Interstate Line Company

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	893,109
391	Office Furniture & Equipment	20	SQ	0	5.00	96,302
	Information Systems	10	SQ	0	10.00	308,688
	Data Handling	10	SQ	0	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	16,520
	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	130,077
398	Miscellaneous Equipment	15	SQ	0	6.67	
Total General Plant						1,444,876
Total General Plant Depreciation Expense (must tie to p336.10 b & c)						1,444,876
INTANGIBLE PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total
303	Miscellaneous Intangible Plant	5	SQ	0	20.00	1,484,865
Total Intangible Plant						1,484,865
Total Intangible Plant Amortization (must tie to p336.1 d & e)						1,484,865

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	9,786,372
3	Amount allocated on FTEs	14,070,061
4	Number of FTEs for Allegheny	4,458
5	Cost per FTE	3,192
6	TRAILCo FTEs (labor not capitalized) current year	0,000
7	TRAILCo PBOP Expense for base year	-
8	TRAILCo PBOP Expense in Account 1026 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.		

Trans-Allegheny Interstate Line Company

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.

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

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G
	Pre-Commercial Costs			CWIP		
Step 1 For Estimate:	Expensed (Estimated)	Deferred	Amount of Deferred Amortized in Year	Average of 13 Monthly Balances		
Prexy - 502 Junction 138 kV (CWIP)	-	-	-	-		
Prexy - 502 Junction 500 kV (CWIP)	-	-	-	-		
502 Junction - Territorial Line (CWIP)	-	-	-	-		
Total	-	-	-	-		
Step 3 For Reconciliation:	Expensed (Actual)	Deferred	Amount of Deferred Amortized in Year	For Reconciliation Step 2 CWIP	AFUDC In CWIP	AFUDC (if CWIP was not in Rate Base)
Prexy - 502 Junction 138 kV (CWIP)						
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	-	-	-	-	-	-
...						
Total	-	-	-	3,277,585	-	136,129,170
				3,277,585	-	136,129,170
Total Additions to Plant in Service (sum of the above for each project)						136,129,170
Total Additions to Plant in Service reported on pages 204-207 of the Form No. 1						
Difference (must be zero)						

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 (Estimated 2/12/2008)	Allocation
Prexy - 502 Junction 138 kV (CWIP)	94,140,000	0.10734
Prexy - 502 Junction 500 kV (CWIP)	121,260,000	0.13827
502 Junction - Territorial Line (CWIP)	661,600,000	0.75439
Total	877,000,000	1.00000

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

Trans-Allegheny Interstate Line Company
Attachment 6 - Estimate and Reconciliation Worksheet

Step Month Year Action

Exec Summary
1 April Year 2 TO populates the formula with Year 1 data
2 April Year 2 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.
3 April Year 2 TO adds Cap Adds and CWIP to plant in service in Formula (Appendix A, Lines 16 and 33)
4 May Year 2 Post results of Step 3 on PJM web site
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 to be in service in Year 3.
7 April 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)
9 May Year 3 Post results of Step 8 on PJM web site
10 June Year 3 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 Must run Appendix A to get this number (without any cap adds in Appendix A line 16 and without CWIP in Appendix A line 33)

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Hunterstown SVC (in service)	Waldo Run SS (in service)	Doubs SS (in service)	Meadowbrook SS (in service)	Conemaugh (in service)	Blairsville SS (in service)	Four Mile Jct (in service)	502 Junction - Territorial Line (monthly additions) CWIP	
Dec (Prior Year CWIP)p216.b.43	-	-	-	-	-	-	-	-	1,154,713
Jan 2014	-	-	-	-	-	-	-	-	(197,847)
Feb	-	-	-	-	-	-	-	-	216,049
Mar	-	-	-	-	27,808,501	-	-	-	52,469
Apr	-	-	-	-	-	-	-	-	29,436
May	-	-	-	-	-	-	-	-	1,276,249
Jun	Budget	44,310,669	-	4,840,224	58,411,179	-	3,631,440	-	225,590
Jul	Budget	-	-	-	-	-	-	-	37,740
Aug	Budget	-	-	-	-	-	-	-	35,950
Sep	Budget	-	-	-	-	-	-	-	36,115
Oct	Budget	-	-	-	-	-	-	-	36,382
Nov	Budget	-	-	-	-	-	-	-	36,651
Dec	Budget	-	52,235,676	-	-	-	-	11,197,637	1,196,092
Total		44,310,669	52,235,676	4,840,224	58,411,179	27,808,501	3,631,440	11,197,637	4,135,490

Month End Balances									
Other Projects PIS (Monthly additions)	Hunterstown SVC (in service)	Waldo Run SS (in service)	Doubs SS (in service)	Meadowbrook SS (in service)	Conemaugh (in service)	Blairsville SS (in service)	Four Mile Jct (in service)	502 Junction - Territorial Line (monthly additions) CWIP	
-	-	-	-	-	-	-	-	-	1,154,713
-	-	-	-	-	-	-	-	-	956,866
-	-	-	-	-	-	-	-	-	1,172,915
-	-	-	-	-	27,808,501	-	-	-	1,225,384
-	-	-	-	-	-	-	-	-	1,254,820
-	-	-	-	-	-	-	-	-	2,531,069
-	44,310,669	-	4,840,224	58,411,179	27,808,501	3,631,440	-	-	2,756,659
-	44,310,669	-	4,840,224	58,411,179	27,808,501	3,631,440	-	-	2,794,400
-	44,310,669	-	4,840,224	58,411,179	27,808,501	3,631,440	-	-	2,830,250
-	44,310,669	-	4,840,224	58,411,179	27,808,501	3,631,440	-	-	2,866,365
-	44,310,669	-	4,840,224	58,411,179	27,808,501	3,631,440	-	-	2,902,747
-	44,310,669	-	4,840,224	58,411,179	27,808,501	3,631,440	-	-	2,939,398
-	44,310,669	52,235,676	4,840,224	58,411,179	27,808,501	3,631,440	11,197,637	-	4,135,490
	310,174,683	52,235,676	33,881,568	408,878,253	278,085,010	25,420,080	11,197,637	29,521,075	
	23,859,591	4,018,129	2,606,274	31,452,173	21,391,155	1,955,391	861,357	2,270,852	

Month End Balances									
Other Projects PIS (Monthly additions)	Johnstown SS (2nd xfmr) (in service)	Yeagerstown (in service)	Altoona SVC (in service)	Luxor (in service)	Armstrong (in service)				
-	-	-	-	-	-	1,154,387			
-	-	-	-	-	-	1,154,387			
-	-	-	-	-	-	1,154,387			
-	-	-	-	-	-	1,154,387			
-	-	-	-	-	-	1,154,387			
-	-	-	-	-	-	1,154,387			
-	-	-	35,057,738	-	-	1,154,387			
-	-	-	-	-	-	1,154,387			
-	4,278,432	-	-	-	-	11,068,995			
-	4,278,432	461,543	-	-	-	11,068,995			
-	4,278,432	461,543	-	-	-	11,068,995			
-	4,278,432	461,543	-	-	-	11,068,995			
-	4,278,432	461,543	-	-	-	11,068,995			
-	4,278,432	461,543	-	-	-	11,068,995			
-	4,278,432	461,543	-	-	-	11,068,995			
-	4,278,432	461,543	-	-	-	11,068,995			
	29,949,024	2,769,258	280,461,904	15,007,031	77,482,965				

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Johnstown SS (2nd xfmr) (in service)	Yeagerstown (in service)	Altoona SVC (in service)	Luxor (in service)	Armstrong (in service)				
Dec (Prior Year CWIP)p216.b.43	-	-	-	-	-	-	1,154,387	-	-
Jan 2014	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-
Mar	-	-	-	-	-	-	-	-	-
Apr	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	35,057,738	-	-	-
Jun	-	-	-	-	-	-	-	-	-
Jul	Budget	4,278,432	-	-	-	-	-	-	11,068,995
Aug	Budget	-	461,543	-	-	-	-	-	-
Sep	Budget	-	-	-	-	-	-	-	-
Oct	Budget	-	-	-	-	-	-	-	-
Nov	Budget	-	-	-	-	-	-	-	-
Dec	Budget	-	-	-	-	-	-	-	-
Total		4,278,432	461,543	-	35,057,738	-	-	1,154,387	11,068,995

Month End Balances									
Other Projects PIS (Monthly additions)	Grand Point & Gulford SS (in service)	Moshannon (in service)	Carbon Center (in service)	Shawville (in service)	Northwood (in service)	Shuman Hill Sub (in service)	Buffalo Road (in service)	Pleasureville Capacitor (in service)	
-	-	-	-	-	-	-	-	-	782,425
-	-	-	-	-	-	-	-	-	782,425
-	-	-	-	-	-	-	-	-	782,425
-	-	-	-	-	-	-	-	-	782,425
-	-	-	-	-	-	-	-	-	782,425
-	1,603,191	-	-	-	-	-	-	-	782,425
-	1,603,191	-	236,623	-	-	-	-	-	782,425
-	1,603,191	-	236,623	-	-	-	-	-	782,425
-	1,603,191	-	236,623	-	-	-	-	-	782,425
-	1,603,191	-	236,623	-	-	-	-	-	782,425
-	1,603,191	-	236,623	-	-	-	-	-	782,425
-	1,603,191	-	236,623	-	-	-	-	-	782,425
-	1,603,191	-	236,623	-	-	-	-	-	782,425
-	1,603,191	-	236,623	1,418,503	-	-	-	-	782,425
-	1,603,191	-	236,623	-	-	-	-	-	782,425
	12,825,528	5,164,619	1,656,361	2,837,006	12,620,439	8,035,076	1,255,096	10,171,525	

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Grand Point & Gulford SS (in service)	Moshannon (in service)	Carbon Center (in service)	Shawville (in service)	Northwood (in service)	Shuman Hill Sub (in service)	Buffalo Road (in service)	Pleasureville Capacitor (in service)	
Dec (Prior Year CWIP)p216.b.43	-	-	-	-	-	-	-	-	782,425
Jan 2014	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-
Mar	-	-	-	-	-	-	-	-	-
Apr	-	-	-	-	-	-	-	-	-
May	Budget	1,603,191	-	-	-	-	-	-	782,425
Jun	Budget	-	-	236,623	-	-	1,147,868	-	782,425
Jul	Budget	-	-	-	-	-	-	-	782,425
Aug	Budget	-	-	-	-	-	-	-	782,425
Sep	Budget	-	-	-	-	-	-	-	782,425
Oct	Budget	-	-	-	-	4,206,813	-	-	782,425
Nov	Budget	-	-	-	1,418,503	-	-	-	782,425
Dec	Budget	-	5,164,619	-	-	-	-	-	782,425
Total		1,603,191	5,164,619	236,623	1,418,503	4,206,813	1,147,868	313,774	782,425

Trans-Allegheny Interstate Line Company
Attachment 7 - Transmission Enhancement Charge Worksheet

Revenue Requirement By Project

Fixed Charge Rate (FCR) if not a CIAC			
Formula Line			
A	137	FCR without Depreciation and Pre-Commercial Costs	13.2975%
B	145	FCR with Incentive ROE without Depreciation and Pre-Commercial	14.2027%
C		Line B less Line A	0.9052%
FCR if a CIAC			
D	138	FCR without Depreciation, Return, nor Income Taxes	0.9410%

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

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		PJM Upgrade ID: b0328.1 b0328.2; b0347.1; b0347.2; b0347.3; b0347.4					PJM Upgrade ID: b0218				PJM Upgrade ID: b0216						
Details		502 Junction - Territorial Line (CWIP + Plant In Service)					Wylie Ridge Transformer (Plant In Service)				Black Oak (SVC) Dynamic Reactive Device (Plant In Service)						
10	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Schedule 12 (Yes or No)					Yes				Yes						
11	"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						
12	Input the allowed ROE	Allowed ROE					12.70%				11.70%						
13	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12	FCR without Incentive ROE					13.2975%				13.2975%						
14	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	FCR for This Project					14.2027%				14.2027%						
15	Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Adds.	Investment					998,159,080				20,451,696						
16	reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.						20,971,922				514,883						
17	Annual Depreciation Exp from Attachment 5										37,887,009						
							1,371,379										
18	See Calculations for each item below	Invest Yr	Return	Depreciation	Pre-Commercial Exp.	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue		
19	See Calculations for each item below	2011	132,730,271.28	20,971,921.74	0.00	0.00	153,702,193.02	2,719,565.70	514,883.12	0.00	3,234,448.82	5,038,027.60	1,371,379.44	0.00	6,409,407.04		
20	See Calculations for each item below	2011	141,765,269.37	20,971,921.74	0.00	0.00	162,737,191.11	2,719,565.70	514,883.12	0.00	3,234,448.82	5,380,967.98	1,371,379.44	0.00	6,752,347.42		

For Plant In Service

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

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	PJM Upgrade ID: b0323				PJM Upgrade ID: b0230				PJM Upgrade ID: b0229				PJM Upgrade ID: b0559			
	North Shenandoah Transformer (Plant In Service)				Meadowbrook Transformer (Plant In Service)				Bedington Transformer (Plant In Service)				Meadowbrook Capacitor (Plant In Service)			
	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"				"Yes" if a project under PJM OATT Schedule 12, otherwise "No"				"Yes" if a project under PJM OATT Schedule 12, otherwise "No"				"Yes" if a project under PJM OATT Schedule 12, otherwise "No"			
	Yes				Yes				Yes				Yes			
	No				No				No				No			
	11.70%				11.70%				11.70%				11.70%			
	13.2975%				13.2975%				13.2975%				13.2975%			
	13.2975%				13.2975%				13.2975%				13.2975%			
	1,710,170				7,172,734				6,885,738				5,838,706			
	1,372				172,262				162,194				145,082			
	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
	227,410.00	1,371.60	0.00	228,781.60	953,794.80	172,261.56	0.00	1,126,056.36	915,631.44	162,194.30	0.00	1,077,825.74	776,402.39	145,082.04	0.00	921,484.43
	227,410.00	1,371.60	0.00	228,781.60	953,794.80	172,261.56	0.00	1,126,056.36	915,631.44	162,194.30	0.00	1,077,825.74	776,402.39	145,082.04	0.00	921,484.43

For Plant in Service

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

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

For Plant in Service

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

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

PJM Upgrade ID: b0704	PJM Upgrade ID: b1941	PJM Upgrade ID: b0563	PJM Upgrade ID: b0564
Cabot SS - Install Autotransformer	Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor
Yes	Yes	Yes	Yes
No	No	No	No
11.70%	11.70%	11.70%	11.70%
13.2975%	13.2975%	13.2975%	13.2975%
13.2975%	13.2975%	13.2975%	13.2975%
6,762,182	7,907,193	925,817	826,494
149,520	169,357	18,846	13,834
Reconciliation			
Return	Depreciation	Amount	Revenue
899,201.60	149,520.00	0.00	1,048,721.60
899,201.60	149,520.00	0.00	1,048,721.60
Reconciliation			
Return	Depreciation	Amount	Revenue
1,051,459.57	169,357.41	0.00	1,220,816.98
1,051,459.57	169,357.41	0.00	1,220,816.98
Reconciliation			
Return	Depreciation	Amount	Revenue
123,110.52	18,845.60	0.00	141,956.12
123,110.52	18,845.60	0.00	141,956.12
Reconciliation			
Return	Depreciation	Amount	Revenue
109,903.10	13,834.29	0.00	123,737.39
109,903.10	13,834.29	0.00	123,737.39

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

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PJM Upgrade ID: b1803	PJM Upgrade ID: b1243	PJM Upgrade ID: b0674, b1023, b1023.3	PJM Upgrade ID: b1804
Doubs SS	Potter SS	Osage Whiteley	Meadowbrook SS
Yes	Yes	Yes	Yes
No	No	No	No
11.70%	11.70%	11.70%	11.70%
13.2975%	13.2975%	13.2975%	13.2975%
13.2975%	13.2975%	13.2975%	13.2975%
4,213,032	1,970,718	24,230,059	32,381,305
89,154	34,408	585,789	678,530
Return Depreciation Reconciliation Revenue	Return Depreciation Pre-Commercial Reconciliation Revenue	Return Depreciation Pre-Commercial Reconciliation Revenue	Return Depreciation Reconciliation Revenue
560,228.28 89,154.22 0.00 649,382.50	262,056 34,408 0 0 296,464.50	3,221,994 585,789 0 0 3,807,783.22	4,305,906.24 678,530.35 0.00 4,984,436.59
560,228.28 89,154.22 0.00 649,382.50	262,056 34,408 0 0 296,464.50	3,221,994 585,789 0 0 3,807,783.22	4,305,906.24 678,530.35 0.00 4,984,436.59

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

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PJM Upgrade ID: b1990				PJM Upgrade ID: b0674 & b1023.1				PJM Upgrade ID: b1153				PJM Upgrade ID: b1965			
Grandview Capacitor				502 Jct Substation				Conemaugh-Seward				Luxor			
"Yes" if a project under PJM OATT Schedule 12, otherwise "No"				"Yes" if a project under PJM OATT Schedule 12, otherwise "No"				"Yes" if a project under PJM OATT Schedule 12, otherwise "No"				"Yes" if a project under PJM OATT Schedule 12, otherwise "No"			
"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"				"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"				"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, 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				Input the allowed ROE				Input the allowed ROE				Input the allowed ROE			
From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12				From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12				From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12				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				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				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				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.				Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds.				Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds.				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.				reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.				reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.				reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.			
Annual Depreciation Exp from Attachment 5				Annual Depreciation Exp from Attachment 5				Annual Depreciation Exp from Attachment 5				Annual Depreciation Exp from Attachment 5			
Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
84,503.29	13,844.26	0.00	98,347.55	1,322,232.38	124,069.08	0.00	1,446,301.46	2,564,039.83	183,305.66	0.00	2,747,345.49	73,822.31	11,531.77	0.00	85,354.08
84,503.29	13,844.26	0.00	98,347.55	1,322,232.38	124,069.08	0.00	1,446,301.46	2,564,039.83	183,305.66	0.00	2,747,345.49	73,822.31	11,531.77	0.00	85,354.08

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

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PJM Upgrade ID: b1839	PJM Upgrade ID: b1941	PJM Upgrade ID: b1801	PJM Upgrade ID: b1967
Grandpoint & Gullford	Handsome Lake-Homer City	Altoona	Blairsville
Yes	Yes	Yes	Yes
No	No	No	No
11.70%	11.70%	11.70%	11.70%
13.2975%	13.2975%	13.2975%	13.2975%
13.2975%	13.2975%	13.2975%	13.2975%
1,075,287	6,215,477	18,582,790	1,765,507
19,981	178,471	399,670	37,506
Return Depreciation Reconciliati Revenue	Return Depreciation on Amount Revenue	Return Depreciation on Amount Revenue	Return Depreciation on Amount Revenue
142,986.42 19,981.24 0.00 162,967.66	826,503.44 178,470.87 0.00 1,004,974.31	2,471,047.72 399,669.93 0.00 2,870,717.65	234,768.36 37,505.90 0.00 272,274.26
142,986.42 19,981.24 0.00 162,967.66	826,503.44 178,470.87 0.00 1,004,974.31	2,471,047.72 399,669.93 0.00 2,870,717.65	234,768.36 37,505.90 0.00 272,274.26

For Plant in Service

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

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

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	No	No											
11.70%	11.70%	11.70%	11.70%	11.70%											
13.2975%	13.2975%	13.2975%	13.2975%	13.2975%											
13.2975%	13.2975%	13.2975%	13.2975%	13.2975%											
228,612	23,504,314	2,410,083	100,092	819,581											
4,841	499,627	50,823	1,138	4,926											
Return	Depreciation	Reconciliati	Revenue	Return	Depreciation	Reconciliati	Revenue	Return	Depreciation	Reconciliati	Revenue	Return	Depreciation	Reconciliati	Revenue
30,399.73	4,841.29	0.00	35,241.02	3,125,487.78	499,627.14	0.00	3,625,114.92	320,480.89	50,823.35	0.00	371,304.24	13,309.80	1,138.23	0.00	14,448.03
30,399.73	4,841.29	0.00	35,241.02	3,125,487.78	499,627.14	0.00	3,625,114.92	320,480.89	50,823.35	0.00	371,304.24	13,309.80	1,138.23	0.00	14,448.03
108,983.88	4,925.76	0.00	113,909.64	108,983.88	4,925.76	0.00	113,909.64	108,983.88	4,925.76	0.00	113,909.64	108,983.88	4,925.76	0.00	113,909.64

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

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PJM Upgrade ID: b2433.1, b2433.2, b2433.3	PJM Upgrade ID: b1609, b1769				PJM Upgrade ID: b2343				PJM Upgrade ID: b2342										
Waldo Run	Four Mile Junction				West Union SS				Shuman Hill/Mobley										
Yes	Yes				Yes				Yes										
No	No				No				No										
11.70%	11.70%				11.70%				11.70%										
13.2975%	13.2975%				13.2975%				13.2975%										
13.2975%	13.2975%				13.2975%				13.2975%										
4,023,353	720,973				68,409				410										
49,062	8,484				1,892				15										
Return	Depreciation	Reconciliati on Amount	Revenue	Return	Depreciation	Reconciliati on Amount	Revenue	Return	Depreciation	Reconciliati on Amount	Revenue	Return	Depreciation	Reconciliati on Amount	Revenue	Total	Incentive Charged	Revenue Credit	
535,005.65	49,061.70	0.00	584,067.35	95,871.38	8,484.31	0.00	104,355.69	9,096.74	1,891.89	0.00	10,988.63	54.56	14.57	0.00	69.13	200,325,416.28		200,325,416.28	\$9,377,938.48
535,005.65	49,061.70	0.00	584,067.35	95,871.38	8,484.31	0.00	104,355.69	9,096.74	1,891.89	0.00	10,988.63	54.56	14.57	0.00	69.13	209,703,354.76	209,703,354.76		Ax A Line 148

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

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

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT/Hypothetical Example

YEAR ENDED 12/31/2014

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
	t=N	Issue Date	Maturity Date	ORIGINAL ISSUANCE	Net Proceeds At Issuance	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year* Z'	Weighted Outstanding Rates	Effective Cost Rate (Tables 2 and 3)	Weighted Debt Cost at t = N (j) * (i)
Long Term Debt 12/31/2014											
First Mortgage Bonds:											
(1)	7.50%, Debenture Description, Series, Name	1/1/2014	8/31/2030	\$ 300,000,000	\$ 294,600,000	\$ 295,000,000	12	\$ 295,156,250	66.23%	7.324%	4.8506%
(2)	Coupon rate, Debenture Description, Series, N	1/1/2014	6/30/2025								
Other Long Term Debt:											
(3)	6.6%, Medium Term Notes, Series, Name of I	04/01/2014	06/30/2024	\$ 200,000,000	\$ 198,000,000	\$ 150,000,000	9	\$ 150,200,000	33.70%	6.735%	2.2697%
(4)	\$1,000,000 variable rate LT Credit Line Dr Series, Name of Issuer	xxxxxxx	xxxxxxx	na	na	\$ 359,000	12	\$ 320,000	0.07%	6.590%	0.0047%
	Total			\$ 500,000,000		\$ 445,359,000		\$ 445,676,250	100.000%		7.13%

t = time
 The current portion of long term debt is included in the Net Amount Outstanding at t = N in these calculations.
 The outstanding amount (column (e)) for debt retired during the year is the outstanding amount at the last month it was outstanding.
 * Z' = Average of monthly balances for months outstanding during the year (average of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month).
 Interim (individual debenture) debt cost calculations shall be taken to four decimals in percentages (7.2300%, 6.2982%). Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).
 ** This Total Weighted Average Debt Cost will be shown on Line 101 of formula rate Appendix A.

TABLE 2: Effective Cost Rates For Traditional Front-Loaded Debt Issuances:

YEAR ENDED 12/31/2014

	(aa)	(bb)	(cc)	(dd)	(ee)	(ff)	(gg)	(hh)	(ii)	(jj)	(kk)	(ll)
	Long Term Debt Affiliate	Issue Date	Maturity Date	(Discount) Premium at Issuance	14 Issuance Expense	Loss/Gain on Recacquired Debt	Less Related ADIT (Attachment 1)	Net Proceeds	(i) Net Proceeds Ratio	(j) Coupon Rate	(k) Annual Interest	(l) Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)
First Mortgage Bonds												
(1)	7.50%, Debenture Des No	1/1/2014	6/30/2025	\$ (2,400,000)	\$ 3,000,000	xxx	xxx	\$ 294,600,000	88.2000	0.07090	\$ 21,270,000	7.324%
(2)	Coupon rate, Debenture Description, Series, N	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxxx	xxx	xxx	xxxxxx
Other Long Term Debt:												
(3)	6.6%, Medium Term N No	4/1/2014	06/30/2024		2,000,000		xxx	\$ 198,000,000	99.0000	0.06600	13,200,000	6.735%
	TOTALS			(2,400,000)	\$ 5,000,000	-	xxx	\$ 492,600,000			\$ 34,470,000	

* YTM at issuance calculated from an acceptable bond table or from YTM = Internal Rate of Return (IRR) calculation
 Effective Cost Rate of Individual Debenture (YTM at issuance): the t=N Cashflow C, equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows (C₁, C₂, etc.)

Trans-Allegheny Interstate Line Company

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
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Internal Rate of Return ¹	4.886348%
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Based on following Financial Formula²:

$$NPV = 0 = \sum_{t=1}^N \frac{C_t}{(1+IRR)^{pwr(t)}}$$

Origination Fees	
Origination Fees	7,780,954
Addition Origination Fees	15,125
Total Issuance Expense	7,796,079

	New Borrowing	Old Borrowing	
Revolving Credit Commitment Fee	0.005	0.0050	
Revolving Credit Commitment Fee		0.0037	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	\$ 350,000,000	Draw 7	DONE			3.361%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 8	DONE - Roll over Draw 2, 3 and 5			3.422%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 9	DONE			3.417%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 10	DONE			3.348%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 11	DONE - Roll over Draw 6 and 9			3.498%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 12	DONE - Roll over Draw 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 11			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 12, 14 and 15			3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 18	DONE - Roll over Draw 13 and 17			3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 19	DONE			3.283%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 20	DONE - Roll over Draw 16			3.304%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 21	DONE - Roll over Draw 17A and 19			3.312%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 22	DONE - Roll over Draw 18			3.312%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 23	DONE			3.222%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 24	DONE Roll over Draw 20			3.213%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 25	DONE Roll over Draw 21, 22 and 23			3.174%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 26	DONE Roll over Draw 25			3.169%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 27	DONE - Pay off Draw 26			3.196%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 28	DONE			1.936%	4.50%	6.21%			

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
Year		Capital Expenditures	Principle Drawn In Quarter (\$000's)	Principle Drawn To Date	Outstanding Debt Balance	Interest Expense	Origination Fees	Commitment	Net Cash Flows (D-F-G-H)	Interest at effective rate	Amortization of origination fees and commitment fees
2008											
12/24/2007	Q4	68,183,000	10,000,000	10,000,000	10,000,000		734,955.02		9,265,045	-	-
01/31/2008	Q1			10,000,000	9,265,045		31,013.00		(31,013)	46,132	46,132
02/4/2008	Q1			10,000,000	9,280,164		69,578.45		(69,578)	4,853	4,853
02/6/2008	Q1			10,000,000	9,215,438		137.50		(138)	2,409	2,409
02/29/2008	Q1			10,000,000	9,217,710		2,960.00		(2,960)	27,752	27,752
03/5/2008	Q1			10,000,000	9,242,502		125,384.16		(125,384)	6,042	6,042
3/24/2008	Q1	25,543,000		10,000,000	9,123,160	155,047.57			(155,048)	22,684	(132,363)
03/31/2008	Q1			10,000,000	8,990,797		17,011.00		(17,011)	8,230	8,230
04/30/2008	Q2			10,000,000	8,982,016		197,269.56		(197,270)	35,289	35,289
05/19/2008	Q2			10,000,000	8,820,035		109,824.88		(109,825)	21,931	21,931
6/23/2008	Q2	20,509,000		10,000,000	8,732,141	97,477.43			(97,477)	40,038	(57,439)
06/26/2008	Q2			10,000,000	8,674,702		43,098.82		(43,099)	3,402	3,402
06/30/2008	Q2			10,000,000	8,635,005		13,267.50		(13,268)	4,516	4,516
08/8/2008	Q3			10,000,000	8,626,253		1,577.79		(1,578)	44,084	44,084
08/13/2008	Q3			10,000,000	8,668,760		62,776.98		(62,777)	5,667	5,667
8/15/2008	Q3		55,000,000	65,000,000	8,611,650	59,689.48	7,780,953.85		47,159,357	2,251	(57,439)
8/20/2008	Q3			65,000,000	55,773,258		530.00		(530)	36,461	36,461
8/25/2008	Q3			65,000,000	55,809,189		15,125.00		(15,125)	36,485	36,485
9/3/2008	Q3			65,000,000	55,830,549		82,654.66		(82,655)	65,714	65,714
9/8/2008	Q3			65,000,000	55,813,609		1,957.50		(1,958)	36,487	36,487
9/11/2008	Q3			65,000,000	55,848,138		18,845.84		(18,846)	21,903	21,903
9/15/2008	Q3			45,000,000	55,828,196	243,199.31			(20,243,199)	29,196	(214,004)
9/25/2008	Q3		(20,000,000)	45,000,000	35,614,192		7,525.25		(7,525)	46,580	46,580
9/29/2008	Q3			45,000,000	35,653,247		98,058.08		(98,058)	18,645	18,645
9/30/2008	Q3	24,995,000		45,000,000	35,573,834		18,136.90	235,520.83	(253,658)	4,650	4,650
10/2/2008	Q4		20,000,000	65,000,000	35,324,826			78,506.96	19,921,493	9,235	9,235
10/17/2008	Q4			65,000,000	55,255,554		2,030.03		(2,030)	108,439	108,439

Trans-Allegheny Interstate Line Company

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
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Internal Rate of Return ¹	4.886348%
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Based on following Financial Formula²:

$$NPV = 0 = \sum_{t=1}^N \frac{C_t}{(1+IRR)^{pwr(t)}}$$

Origination Fees	7,780,954
Origination Fees	15,125
Addition Origination Fees	
Total Issuance Expense	7,796,079

Revolving Credit Commitment Fee	New Borrowing	Old Borrowing
Revolving Credit Commitment Fee	0.005	0.0050
		0.0037

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

1/3/2011	Q1		820,000,000	814,283,991		140,277.78	(140,278)	1,171,579	1,171,579
1/18/2011	Q1		820,000,000	815,315,292	9,000,000		(9,000,000)	1,600,050	(7,399,950)
1/26/2011	Q1	(115,000,000)	705,000,000	807,915,342	966,600.56		(115,966,601)	845,228	(121,373)
1/26/2011	Q1	115,000,000	820,000,000	692,793,969			115,000,000	-	-
2/9/2011	Q1	(20,000,000)	800,000,000	807,793,969	118,552.78		(20,118,553)	1,479,507	1,360,954
2/9/2011	Q1	(95,000,000)	705,000,000	789,154,923	797,767.78		(95,797,768)	-	(797,768)
2/9/2011	Q1	115,000,000	820,000,000	693,357,156			115,000,000	-	-
2/14/2011	Q1	(140,000,000)	680,000,000	808,357,156	1,201,215.56		(141,201,216)	528,453	(672,763)
2/14/2011	Q1	140,000,000	820,000,000	667,684,393			140,000,000	-	-
2/16/2011	Q1		820,000,000	807,684,393		3,098.63	(3,099)	211,164	211,164
4/1/2011	Q2		820,000,000	807,892,458			(97,778)	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	568,534,871	-		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	458,289,631	34,417.78		(20,034,418)	599,398	564,980
10/18/2011	Q4		450,000,000	438,854,811			(290,417)	4,902,813	4,902,813
1/17/2012	Q1		450,000,000	443,467,207	9,000,000		(9,000,000)	5,306,145	(3,693,855)
3/2/2012	Q1		450,000,000	439,773,352		3,070.00	(3,070)	2,594,240	2,594,240
7/15/2012	Q3		450,000,000	442,364,522	9,000,000		(9,000,000)	7,874,847	(1,125,153)
1/15/2013	Q1		450,000,000	441,239,369	9,000,000		(9,000,000)	10,740,283	1,740,283
7/15/2013	Q3		450,000,000	442,979,652	9,000,000		(9,000,000)	10,604,752	1,604,752
1/15/2014	Q1		450,000,000	444,584,404	9,000,000		(9,000,000)	10,821,705	1,821,705
7/15/2014	Q3		450,000,000	446,406,108	9,000,000		(9,000,000)	10,686,780	1,686,780
1/15/2015	Q1	(450,000,000)	-	448,092,888	9,000,000		(459,000,000)	10,907,105	1,907,105

Commitment fees for 4th quarter 2008

ATTACHMENT 2
Annual Transmission Revenue Requirements
For 2015 Rate Year

ATTACHMENT H-18A

Trans-Allegheny Interstate Line Company

Formula Rate -- Appendix A

Shaded cells are input cells

Notes FERC Form 1 Page # or Instruction

TrAILCo

2015 Forecast

Allocators

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	1,605,879,506
7	Total Plant In Service	(Line 6)	1,605,879,506
8	Accumulated Depreciation (Total Electric Plant)	Attachment 5	111,509,313
9	Total Accumulated Depreciation	(Line 8)	111,509,313
10	Net Plant	(Line 7 - Line 9)	1,494,370,193
11	Transmission Gross Plant	(Line 15 + Line 21)	1,605,879,506
12	Gross Plant Allocator	(Line 11 / Line 7, if Line 7=0, enter 100%)	100.0000%
13	Transmission Net Plant	(Line 11 - Line 29)	1,494,370,193
14	Net Plant Allocator	(Line 13 / Line 10, if line 10=0, enter 100%)	100.0000%

Plant Calculations

Transmission Plant			
15	Transmission Plant In Service	(Note B) Attachment 5	1,539,516,439
16	New Trans. Plant Adds. for Current Calendar Year (13 average balance)	(Note B) Attachment 6	54,487,730
17	Total Transmission Plant	(Line 15 + Line 16)	1,594,004,169
18	General & Intangible	Attachment 5	66,363,067
19	Total General & Intangible	(Line 18)	66,363,067
20	Wage & Salary Allocator	(Line 5)	100.0000%
21	Transmission Related General and Intangible Plant	(Line 19 * Line 20)	66,363,067
22	Transmission Related Plant	(Line 17 + Line 21)	1,660,367,236
Accumulated Depreciation			
23	Transmission Accumulated Depreciation	(Note B) Attachment 5	99,909,818
24	Accumulated General Depreciation	Attachment 5	5,276,835
25	Accumulated Intangible Amortization	Attachment 5	6,322,660
26	Total Accumulated General and Intangible Depreciation	(Sum Lines 24 to 25)	11,599,495
27	Wage & Salary Allocator	(Line 5)	100.0000%
28	Transmission Related General & Intangible Accumulated Depreciation	(Line 26 * Line 27)	11,599,495
29	Total Transmission Related Accumulated Depreciation	(Line 23 + Line 28)	111,509,313
30	Total Transmission Related Net Property, Plant & Equipment	(Line 22 - Line 29)	1,548,857,923

Adjustment To Rate Base

Accumulated Deferred Income Taxes				
31	ADIT net of FASB 106 and 109	Enter Negative	Attachment 1	-212,040,418
32	Transmission Related Accumulated Deferred Income Taxes		(Line 31)	-212,040,418
33	Transmission Related CWIP (Current Year 13 Month weighted average balances)	(Note B)	p216.b.43 as shown on Attachment 6	464,225
34	Transmission Related Land Held for Future Use	(Note C)	Attachment 5	0
Transmission Related Pre-Commercial Costs Capitalized				
35	Unamortized Capitalized Pre-Commercial Costs		Attachment 5	0
Prepayments				
36	Transmission Related Prepayments	(Note A)	Attachment 5	158,892
Materials and Supplies				
37	Undistributed Stores Expense	(Note A)	Attachment 5	0
38	Wage & Salary Allocator		(Line 5)	100,000.00%
39	Total Undistributed Stores Expense Allocated to Transmission		(Line 37 * Line 38)	0
40	Transmission Materials & Supplies		Attachment 5	0
41	Transmission Related Materials & Supplies		(Line 39 + Line 40)	0
Cash Working Capital				
42	Operation & Maintenance Expense		(Line 74)	971,197
43	1/8th Rule		1/8	12.5%
44	Transmission Related Cash Working Capital		(Line 42 * Line 43)	121,400
45	Total Adjustment to Rate Base		(Lines 32 + 33 + 34 + 35+ 36 + 41 + 44)	-211,295,902
46	Rate Base		(Line 30 + Line 45)	1,337,562,022

O&M

Transmission O&M				
47	Transmission O&M		p321.112.b	4,932,317
48	Less Account 566 Misc Trans Exp listed on line 73 below.)		(line 73)	1,374,120
49	Less Account 565		p321.96.b	0
50	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note M)	PJM Data	0
51	Plus Property Under Capital Leases		p200.4.c	0
52	Transmission O&M		(Lines 47 - 48 - 49 + 50 + 51)	3,558,197
A&G Expenses				
53	Total A&G		p323.197.b	-3,961,120
54	Less Property Insurance Account 924		p323.185.b	50,085
55	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b	0
56	Less General Advertising Exp Account 930.1		p323.191.b	0
57	Less PBOP Adjustment		Attachment 5	0
58	Less EPRI Dues	(Note D)	p352 & 353	0
59	A&G Expenses		(Line 53) - Sum (Lines 54 to 58)	-4,011,205
60	Wage & Salary Allocator		(Line 5)	100,000.00%
61	Transmission Related A&G Expenses		(Line 59 * Line 60)	-4,011,205
Directly Assigned A&G				
62	Regulatory Commission Exp Account 928	(Note G)	Attachment 5	0
63	General Advertising Exp Account 930.1	(Note J)	Attachment 5	0
64	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 62 + Line 63)	0
65	Property Insurance Account 924		p323.185.b	50,085
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5	0
67	Total Accounts 928 and 930.1 - General		(Line 65 + Line 66)	50,085
68	Net Plant Allocator		(Line 14)	100,000.00%
69	A&G Directly Assigned to Transmission		(Line 67 * Line 68)	50,085
Account 566 Miscellaneous Transmission Expense				
70	Amortization Expense on Pre-Commercial Cost	Account 566	Attachment 5	0
71	Pre-Commercial Expense	Account 566	Attachment 5	0
72	Miscellaneous Transmission Expense	Account 566	Attachment 5	1,374,120
73	Total Account 566		Sum (Lines 70 to 72)	1,374,120
74	Total Transmission O&M		(Lines 52 + 61 + 64 + 69 + 73)	971,197

Depreciation & Amortization Expense

Depreciation Expense			
75	Transmission Depreciation Expense	Attachment 5	27,824,330
76	General Depreciation	Attachment 5	1,444,875
77	Intangible Amortization (Note A)	Attachment 5	1,484,865
78	Total	(Line 76 + Line 77)	2,929,740
79	Wage & Salary Allocator	(Line 5)	100.0000%
80	Transmission Related General Depreciation and Intangible Amortization	(Line 78 * Line 79)	2,929,740
81	Total Transmission Depreciation & Amortization	(Lines 75 + 80)	30,754,070

Taxes Other than Income

82	Transmission Related Taxes Other than Income	Attachment 2	10,984,149
83	Total Taxes Other than Income	(Line 82)	10,984,149

Return / Capitalization Calculations

84	Preferred Dividends	enter positive	p118.29.c	0
Common Stock				
85	Proprietary Capital		p112.16.c	820,500,305
86	Less Accumulated Other Comprehensive Income Account 219		p112.15.c	0
87	Less Preferred Stock		(Line 95)	0
88	Less Account 216.1		p112.12.c	0
89	Common Stock		(Line 85 - 86 - 87 - 88)	820,500,305
Capitalization				
90	Long Term Debt (Note N)			549,584,218
91	Less Unamortized Loss on Reacquired Debt		p111.81.c	0
92	Plus Unamortized Gain on Reacquired Debt		p113.61.c	0
93	Less ADIT associated with Gain or Loss		Attachment 1	0
94	Total Long Term Debt		(Line 90 - 91 + 92 - 93)	549,584,218
95	Preferred Stock		p112.3.c	0
96	Common Stock		(Line 89)	820,500,305
97	Total Capitalization		(Sum Lines 94 to 96)	1,370,084,523
98	Debt %	Total Long Term Debt (Note N)	(Line 94 /Line 97)	40.1132%
99	Preferred %	Preferred Stock (Note N)	(Line 95 /Line 97)	0.0000%
100	Common %	Common Stock (Note N)	(Line 96 /Line 97)	59.8868%
101	Debt Cost	Total Long Term Debt		0.0394
102	Preferred Cost	Preferred Stock	(Line 84 / Line 95)	0.0000
103	Common Cost	Common Stock (Note I)	The most recent FERC approved ROE	0.1170
104	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 98 * Line 101)	0.0158
105	Weighted Cost of Preferred	Preferred Stock	(Line 99 * Line 102)	0.0000
106	Weighted Cost of Common	Common Stock	(Line 100 * Line 103)	0.0701
107	Rate of Return on Rate Base (ROR)		(Sum Lines 104 to 106)	0.0859
108	Investment Return = Rate Base * Rate of Return		(Line 46 * Line 107)	114,867,810

Composite Income Taxes

Income Tax Rates			
109	FIT=Federal Income Tax Rate	(Note H)	35.00%
110	SIT=State Income Tax Rate or Composite		8.29%
111	p	(percent of federal income tax deductible for state purp Per State Tax Code	0.00%
112	T	$T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$	40.39%
113	T / (1-T)		67.75%
114	Income Tax Component =	$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$ [Line 113 * Line 108 * (1- (Line 104 / Line 107))]	63,495,016
115	Total Income Taxes	(Line 114)	63,495,016

REVENUE REQUIREMENT

Summary			
116	Net Property, Plant & Equipment	(Line 30)	1,548,857,923
117	Total Adjustment to Rate Base	(Line 45)	-211,295,902
118	Rate Base	(Line 46)	1,337,562,022
119	Total Transmission O&M	(Line 74)	971,197
120	Total Transmission Depreciation & Amortization	(Line 81)	30,754,070
121	Taxes Other than Income	(Line 83)	10,984,149
122	Investment Return	(Line 108)	114,867,810
123	Income Taxes	(Line 115)	63,495,016
124	Gross Revenue Requirement	(Sum Lines 119 to 123)	221,072,242

Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
125	Transmission Plant In Service	(Line 22)	1,660,367,236
126	Excluded Transmission Facilities	(Note L) Attachment 5	0
127	Included Transmission Facilities	(Line 125 - Line 126)	1,660,367,236
128	Inclusion Ratio	(Line 127 / Line 125)	100.00%
129	Gross Revenue Requirement	(Line 124)	221,072,242
130	Adjusted Gross Revenue Requirement	(Line 128 * Line 129)	221,072,242

Revenue Credits			
131	Revenue Credits	Attachment 3	2,678,014

132	Net Revenue Requirement	(Line 130 - Line 131)	218,394,228
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Net Plant Carrying Charge			
133	Net Revenue Requirement	(Line 132)	218,394,228
134	Net Transmission Plant + CWIP	(Line 17 - Line 23 + Line 33)	1,494,558,576
135	FCR	(Line 133 / Line 134)	14.6126%
136	FCR without Depreciation	(Line 133 - Line 75) / Line 134	12.7509%
137	FCR without Depreciation and Pre-Commercial Costs	(Line 133 - Line 70 - Line 71 - Line 75) / Line 134	12.7509%
138	FCR without Depreciation, Return, nor Income Taxes	(Line 133 - Line 75 - Line 108 - Line 115) / Line 134	0.8168%

Net Plant Carrying Charge Calculation with Incentive ROE			
139	Net Revenue Requirement Less Return and Taxes	(Line 132 - Line 122 - Line 123)	40,031,402
140	Increased Return and Taxes	Attachment 4	191,799,986
141	Net Revenue Requirement with Incentive ROE	(Line 139 + Line 140)	231,831,388
142	Net Transmission Plant + CWIP	(Line 17 - Line 23+ Line 33)	1,494,558,576
143	FCR with Incentive ROE	(Line 141 / Line 142)	15.5117%
144	FCR with Incentive ROE without Depreciation	(Line 141 - Line 75) / Line 142	13.6500%
145	FCR with Incentive ROE without Depreciation and Pre-Commercial	(Line 141 - Line 70 - Line 71 - Line 75) / Line 142	13.6500%

Net Revenue Requirement			
146	Net Revenue Requirement	(Line 132)	218,394,227.53
147	Reconciliation amount	Attachment 6	3,320,964.81
148	Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones	Attachment 7	9,226,873.54
149	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	0.00

150	Net Zonal Revenue Requirement	(Line 146 + 147 + 148 + 149)	230,942,065.88
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Network Zonal Service Rate			
151	1 CP Peak	(Note K) PJM Data	N/A
152	Rate (\$/MW-Year)	(Line 150 / 151)	N/A

153	Network Service Rate (\$/MW/Year)	(Line 152)	N/A
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Notes

- A Electric portion only
- B For both the estimate and the reconciliation, Construction Work In Progress ("CWIP") and leases that are expensed as O&M (rather than amortized) are excluded.
- For the Estimate Process:**
Transmission plant in service will show the end of year balance and is linked to Attachment 5 which shows detail support by project.
The transmission plant will agree to or be reconciled to the FERC Form 1 balance for the transmission plant.
New Transmission Plant expected to be placed in service in the current calendar year will be based on the average of 13 monthly investment costs and shown separately detailed by project on Attachment 6.
Accumulated depreciation will show the end of year balance and is linked to Attachment 5 which shows detail support by project.
CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- For the Reconciliation Process:**
Transmission plant in service will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes new transmission plant added to plant-in-service
Accumulated depreciation will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes accumulated depreciation associated with current year transmission plant.
CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- C Includes Transmission portion only and (i) only land that has an estimated in-service date within 10 years may be included and (ii) a plan for the land's use is required to be included in the filing whenever the cost of the land is proposed to be included in rates.
- D Excludes all EPRI Annual Membership Dues
- E Excludes all Regulatory Commission Expenses
- F Includes Safety related advertising included in Account 930.1
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes. If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- I ROE will be established in the Commission order accepting the settlement in Docket No. ER07-562 and no change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- 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:

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 = $[50\% \cdot 260 + 60\% \cdot (365 - 260)] / 365$

Trans-Allegheny Interstate Line Company
 Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

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

Enter Negative

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

Instructions for Account 190:

- ADIT items related only to Retail Related Operations are directly assigned to Column C.
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
- ADIT items related only to Transmission are directly assigned to Column E.
- ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
- ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
- 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	C	D	E	F	G	JUSTIFICATION
	Trans-Allegheny Interstate Company								
ADIT- 282	Beg of Year Balance	End of Year Balance	End of Year Est. for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	
	p274.9.b	p275.9.k							
Property Related - ABFUDC	1,757,820	2,575,691	2,575,691			2,575,691			Allowance for borrowed funds used during construction (ABFUDC)
Accelerated Tax Depreciation	-	490,609,438	490,609,438			490,609,438			Additional tax depreciation over book
Property Related - Tax Depreciation	72,202,243	-	-			-			Tax depreciation
FASB 109 Fixed Asset Adjustment	-	-	-			-			Increase in AOFDC
FASB 109 Gross-Up	-	21,430,125	21,430,125			21,430,125			Reclass of the tax portion (gross-up) for property items included in account 282
Book Depreciation Expense	(34,270,107)	-	-			-			Book depreciation
Amortization Expense - Intangible Plant	(1,865,544)	-	-			-			Book depreciation / amortization
Bonus Depreciation	409,438,305	-	-			-			Tax depreciation
CIACS Taxable	(799,612)	-	-			-			Taxable CIAC
Tax Interest Capitalized	(33,033,740)	-	-			-			Actual amount of tax interest capitalized
Power Tax Adjustment	152,981	(588,777)	(588,777)			(588,777)			System adjustment to reclass balances to correct FERC accounts
A&G Expenses Capitalized	1,004,786	2,314,345	2,314,345			2,314,345			Accounting change relating to A&G expense
Estimated Property Regulatory Asset Adjustment	1,341,207	-	-			-			Property True-Up
Book Profit/Loss on Retirement	(61,299)	-	-			-			Result of gain or loss on asset retirements
Repair & Maintenance 481 a Adjustment	2,788,907	3,337,031	3,337,031			3,337,031			Portion of Repairs & Maintenance 481a Adjustment offset in Account 182
Repair & Maintenance Deduction	245,561	-	-			-			Portion of Repairs & Maintenance deduction offset in Account 182
Additional State Depreciation VA	287,806	-	-			-			Temporary difference for additional state depreciation allowed for VA tax return
Additional State Depreciation MD	(4,144,928)	-	-			-			Temporary difference for additional state depreciation allowed for MD tax return
Additional State Depreciation PA	(288,274)	-	-			-			Temporary difference for additional state depreciation allowed for PA tax return
AFUDC Equity Flow Through	242,761	5,618,518	5,618,518			5,618,518			Portion of AFUDC Equity that relates to property and booked to account 282
Cost of Removal	55,011	(2,704,317)	(2,704,317)			(2,704,317)			Temporary difference arising for removal of plant/property
MACRS/ACRS Property Retired Retail	1,524,917	-	-			-			Result of gain or loss on asset retirements
Capitalized Vertical Tree Trimming	16,784	22,838	22,838			22,838			Temporary difference that is capitalized for book purposes but deductible for tax purposes
Life Insurance - Capital Portion	(481)	-	-			-			Temporary difference from Life Insurance that is capitalized as property and booked to account 282 (instead of account 283)
Ordinary Gain/Loss - Reverse Books	(305,359)	-	-			-			Reversal of book gains and losses
Vegetation Management - Transmission	(218)	-	-			-			Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
Other Basis Differences	(3,624,549)	(72,551,656)	(72,551,656)			(72,551,656)			Other property related temporary differences
TBBS Property Adjustment	2,700,000	-	-			-			Adjustment to property in order to align Tax Basis Balance Sheet
T&D Repairs	109,727	-	-			-			Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43
Subtotal	415,524,705	450,063,236	450,063,236			450,063,236			
Less FASB 109 included above	-	21,430,125	21,430,125			-	21,430,125		
Less FASB 106 included above	-	-	-			-	-		
Total	415,524,705	428,633,111	428,633,111			428,633,111			

Instructions for Account 282:

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

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	B3	C			D	E	F	G	JUSTIFICATION
	Trans-Allegheny Interstate Company										
ADIT-283	Beg of Year Balance	End of Year Balance	End of Year Est. for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related			
		p276.19.b	p277.19.k								
Accrued Taxes: Property Taxes	1,318,026	3,352,114	3,352,114			3,352,114					West Virginia property tax payment
Adjustment to Deferred Federal Tax	6,888	-	-			-					Adjustment to true-up deferred federal tax
AFUDC Equity Flow Through	156,301	-	-			-					The tax portion (gross-up) of the AFUDC Equity booked in account 282
Deferred Charge EIB	2,291	6,775	6,775			6,775					Allocated portion of total liabilities relating to captive insurance
Deferred Revenue - Pole Attachment	-	243	243			243					Deferred revenues associated with attachments to FirstEnergy poles
FASB 109 Gross-up	17,174,299	-	-			-					Reclass of the tax portion (gross-up) for property items included in account 282
Intercompany Charge AESC	2,066,632	-	-			-					Intercompany charges from the service company
Merger Costs - Indebtedness	2,911	-	-			-					Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement
Other Adjustments	(10,555,131)	-	-			-					System adjustment to reclass balances to correct FERC accounts
PAA - 221 Debt Amort	-	22,771	22,771			22,771					Reflects the adjustments and subsequent amortization of adjusted debt balances associated with the FE/AYE merger
PAA - LT Regulatory Asset Amort	-	1,240,668	1,240,668			1,240,668					Reflects the adjustments and subsequent amortization of adjusted regulatory asset balances associated with the FE/AYE merger
PJM Receivable	32,724,308	34,655,162	34,655,162			34,655,162					Comparison of actual to forecast revenues - non-property related
Reserve for EIB	45,318	-	-			-					Adjustment for reserve for EIB in Goodwill carried over to current year
SC01 Timing Allocation	-	385,176	385,176			385,176					Timing differences related to service company allocations
State Income Tax - Federal Deferred Only	1,711,721	-	-			-					Temporary difference resulting from the timing between when state income taxes are paid and when they are deductible on the federal tax return
Unamortized Loss on Reacquired Debt	1,015,123	-	-			-					Unamortized debt expenses for existing debt that is refinanced and amortized over the life of the new debt
Vegetation Management - Transmission	218	-	-			-					Vegetation Management Transmission Corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
Subtotal	45,668,905	39,662,909	39,662,909		1,263,439	38,399,470					
Less FASB 109 included above	17,174,299	-	-		-	-					
Less FASB 106 included above	-	-	-		-	-					
Total	28,494,606	39,662,909	39,662,909		1,263,439	38,399,470					

Instructions for Account 283:

- ADIT items related only to Retail Related Operations are directly assigned to Column C.
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
- ADIT items related only to Transmission are directly assigned to Column E.
- ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
- ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
- 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 Taxes	FERC Form No.1 page, line & Col	Amount	Allocator	Allocated Amount	
Plant Related		Gross Plant Allocator			
1.1	2014 State Property WV	p263.1.1(i)	4,146,727	100.0000%	\$ 4,146,727
1.2	2013 State Property WV	p263.40(i)	4,149,894	100.0000%	4,149,894
1.3	2014 State Property PA (PURTA)	p263.25(i)	27,000	100.0000%	27,000
1.4	2013 State Property PA (PURTA)	p263.26(i)	2,595	100.0000%	2,595
1.5					-
1.6	2013 Local Property WV	p263.1.6(i)	14,519	100.0000%	14,519
1.7	2014 Local Property WV	p263.1.7(i)	13,960	100.0000%	13,960
1.8	2014 Local Property VA	p263.1.10(i)	1,403,987	100.0000%	1,403,987
1.9	2014 Local Property PA	p263.1.13(i)	3,579	100.0000%	3,579
2.1	2013 Local Property MD	p263.1.16(i)	611,569	100.0000%	611,569
2.2	2014 Local Property MD	p263.1.17(i)	610,517	100.0000%	610,517
2.3	2014 Capital Stock Tax/Franchise MD	p263.9(i)	300	100.0000%	300
2.4	2013 Capital Stock Tax/Franchise PA	p263.22(i)	-8,116	100.0000%	-8,116
2.5	2014 Capital Stock Tax/Franchise PA	p263.23(i)	29,475	100.0000%	29,475
2.6					
2.7	2013 WV Franchise Tax	p263.37(i)	-16,428	100.0000%	-16,428
3.1	2014 WV Franchise Tax	p263.38(i)	15,639	100.0000%	15,639
3.2	Capital Stock Tax/Franchise All States			100.0000%	0
3.3	Gross Premium MD			100.0000%	0
4.1	Gross Premium PA			100.0000%	0
4.2				100.0000%	0
4.3	State Sales/Use Tax PA	p263.18(i)	1,146	100.0000%	1,146
6.1	State License WV			100.0000%	0
6.5	Federal Excise Tax	p263.3(i)	1,206	100.0000%	1,206
8	Total Plant Related		11,007,569	100.0000%	11,007,569
Labor Related		Wages & Salary Allocator			
9	Accrued Federal FICA		0		0
10	Accrued Federal Unemployment		0		0
11	State Unemployment		0		0
12					
13					
14	Total Labor Related		0	100.0000%	-
Other Included		Gross Plant Allocator			
15	2011 MD GRT	p263.11(i)	-6,447		-6,447
16	2012 MD GRT	p263.12(i)	-8,622		-8,622
17	2013 MD GRT	p263.13(i)	-8,351		-8,351
18					
19	Total Other Included		-23,420	100.0000%	-23,420
20	Total Included (Lines 8 + 14 + 19)		10,984,149		10,984,149 Input to Appendix A, Line 82
Retail Related Other Taxes to be Excluded					
21	Federal Income Tax	p263.2(i)	2,094,347		
22	Corporate Net Income Tax MD	p263.7(i)	-478,760		
23	Corporate Net Income Tax PA	p263.17(i)	1,625,392		
24	Corporate Net Income Tax VA	p263.30(i)	-237,626		
25	Corporate Net Income Tax WV	p263.34(i)	-1,642,085		
26					
27					
28					
29					
30					
31	Subtotal, Excluded		1,361,268		
32	Total, Included and Excluded (Line 20 + Line 31)		12,345,417		
33	Total Other Taxes from p114.14.c		10,984,149		
34	Difference (Line 32 - Line 33)		1,361,268		

Criteria for Allocation:

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

Trans-Allegheny Interstate Line Company

Attachment 3 - Revenue Credit Workpaper

Amount FERC Form No.1
page, line & Col

Account 454 - Rent from Electric Property

1	Rent from Electric Property - Transmission Related (Note 3)	-	Page 300 Line: 19 Column: b
2	Total Rent Revenues (Line 1)	-	

Account 456 - Other Electric Revenues (Note 1)

3	Schedule 1A	-	
4	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)	-	
5	Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner	2,678,014	p328-330 Footnote Data Schedule Page: 328 Line: 1 Column: m
6	PJM Transitional Revenue Neutrality (Note 1)	-	
7	PJM Transitional Market Expansion (Note 1)	-	
8	Professional Services (Note 3)	-	
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)	-	
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)	-	
11	Gross Revenue Credits (Sum Lines 2-10)	2,678,014	
12	Less line 14g	-	
13	Total Revenue Credits (Line 11 - Line 12)	<u>2,678,014</u>	Input to Appendix A, Line 131

Revenue Adjustment to determine Revenue Credit

14a	Revenues associated with lines 14b-g are to be included in lines 2-10 and total of those revenues entered here	-
14b	Costs associated with revenues in line 14a	-
14c	Net Revenues (14a - 14b)	-
14d	50% Share of Net Revenues (14c / 2)	-
14e	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.	-
14f	Net Revenue Credit (14d + 14e)	-
14g	Line 14a less line 14f	-
15	Amount offset in line 4 above	-
16	Total Account 454 and 456	2,678,014

17 Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 178 of Appendix A.

18 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.

19 Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage 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

A	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)	191,799,986	Input to Appendix A, Line 140
B	Difference between Base ROE and Incentive ROE		100	

Return Calculation

			Source Reference	
1	Rate Base		Appendix A, Line 46	1,337,562,022
2	Preferred Dividends	enter positive	Appendix A, Line 84	0
	Common Stock			
3	Proprietary Capital		Appendix A, Line 85	820,500,305
4	Less Accumulated Other Comprehensive Income 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	820,500,305
	Capitalization			
8	Long Term Debt		Appendix A, Line 90	549,584,218
9	Less Unamortized Loss on Reacquired Debt		Appendix A, Line 91	0
10	Plus Unamortized Gain on Reacquired Debt		Appendix A, Line 92	0
11	Less ADIT associated with Gain or Loss		Appendix A, Line 93	0
12	Total Long Term Debt		Appendix A, Line 94	549,584,218
13	Preferred Stock		Appendix A, Line 95	0
14	Common Stock		Appendix A, Line 96	820,500,305
15	Total Capitalization		Appendix A, Line 97	1,370,084,523
16	Debt %	Total Long Term Debt	Appendix A, Line 98	40.1132%
17	Preferred %	Preferred Stock	Appendix A, Line 99	0.0000%
18	Common %	Common Stock	Appendix A, Line 100	59.8868%
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	Appendix A, Line 102	12.70%
22	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 16 * 19)	0.0158
23	Weighted Cost of Preferred	Preferred Stock	(Line 17 * 20)	0.0000
24	Weighted Cost of Common	Common Stock	(Line 18 * 21)	0.0761
25	Rate of Return on Rate Base (ROR)		(Sum Lines 22 to 24)	0.0919
26	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 25)	122,878,046

Composite Income Taxes

	Income Tax Rates			
27	FIT=Federal Income Tax Rate		Appendix A, Line 109	35.00%
28	SIT=State Income Tax Rate or Composite		Appendix A, Line 110	8.29%
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	40.39%
31	T/ (1-T)		Appendix A, Line 113	67.75%
32	Income Tax Component =	$CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =$		68,921,940
33	Total Income Taxes		(Line 32)	68,921,940

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

Plant in Service Worksheet																	
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions																	
		13 Month Balance for Reconciliation			EOY Balance for Estimate												
Calculation of Transmission Plant In Service		Source	Total	Total	Black Oak	Wyle Ridge	502 Junction - Territorial Line	Potter SS	Osage/Whitely	Meadowbrook Transformer	North Shenandoah	Bedington Transformer	Meadowbrook Capacitor	Kammer	Doubs #2 Trans	Doubs #3 Trans	Doubs #4 Trans
December	p206, 58, b	For 2013	1,259,599,755		46,608,150	17,447,442	1,066,179,069	2,024,007	24,827,065	8,202,934	80,682	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	5,700,307
January	company records	For 2014	1,259,351,317		46,608,150	17,447,442	1,066,982,112	2,024,007	24,779,518	8,202,934	80,682	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	5,700,307
February	company records	For 2014	1,259,458,130		46,608,150	17,447,442	1,066,198,161	2,024,007	24,798,580	8,202,934	80,682	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	5,700,307
March	company records	For 2014	1,273,944,125		46,608,150	17,447,442	1,066,202,629	2,024,007	24,799,928	8,202,934	80,682	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	5,700,307
April	company records	For 2014	1,273,958,108		46,608,150	17,447,442	1,066,262,900	2,024,007	24,805,443	8,202,934	80,682	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	5,700,307
May	company records	For 2014	1,291,089,258		46,623,901	17,447,442	1,066,665,904	2,024,007	24,809,572	8,202,934	80,682	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	5,700,307
June	company records	For 2014	1,457,224,846		46,623,901	17,447,442	1,066,660,797	2,024,007	24,812,877	8,202,934	80,682	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	5,700,307
July	company records	For 2014	1,462,189,787		46,623,901	17,558,636	1,067,544,778	2,024,007	24,812,889	8,202,934	80,682	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	5,700,307
August	company records	For 2014	1,461,069,064		46,623,901	17,558,636	1,067,546,950	2,024,007	24,818,581	8,202,934	80,682	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	5,700,307
September	company records	For 2014	1,459,104,799		46,623,901	17,558,636	1,067,552,541	2,024,007	24,817,288	8,202,934	80,682	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	5,700,307
October	company records	For 2014	1,466,086,139		46,623,901	17,558,636	1,067,559,815	2,024,007	24,783,211	8,202,934	80,682	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	5,700,307
November	company records	For 2014	1,476,064,041		46,623,901	17,558,636	1,067,579,965	2,024,007	24,783,211	8,202,934	80,682	7,723,538	6,496,239	39,562,936	5,149,271	4,686,053	5,700,307
December	p207, 58, g	For 2014	1,539,516,439	1,539,516,439	46,623,901	17,965,415	1,070,839,672	2,024,007	24,769,276	8,202,934	80,682	7,723,538	6,496,239	39,629,071	5,149,271	4,686,053	5,700,307
15	Transmission Plant In Service		1,379,892,602	1,539,516,439	46,621,535	17,530,053	1,067,138,699	2,024,007	24,797,803	8,202,934	80,682	7,723,538	6,496,239	39,543,865	5,149,271	4,686,053	5,700,307

Details											
13 Month Plant Balance For reconciliation											
Cabot SS	Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	502 Jct Substation	Conemaugh-Seward	Luxor	Grandpoint & Guilford	Handsome Lake - Homer City
7,123,323	1,350,836	934,823	831,938	3,306,399	484,588	662,780	10,240,036	-	-	-	-
7,123,323	1,350,836	934,823	831,938	3,306,399	484,588	662,780	10,242,992	-	-	-	-
7,123,323	1,350,836	934,823	831,938	3,306,399	484,588	662,780	10,113,695	-	-	-	-
7,123,323	1,350,836	934,823	831,938	3,306,399	484,588	662,780	10,113,741	14,432,132	-	-	-
7,123,323	1,350,836	934,909	832,122	3,306,399	484,588	636,089	10,117,589	14,367,432	11,588	-	-
7,123,323	1,350,836	934,916	832,122	4,634,278	484,588	636,089	10,117,589	28,151,270	25,241	1,648,772	-
7,123,323	13,153,352	934,916	832,122	4,873,705	59,633,787	636,089	10,117,589	27,849,702	28,697	1,784,047	10,750,043
7,123,323	13,688,202	934,916	832,106	4,891,737	59,726,402	636,089	10,117,589	27,847,222	1,195,821	1,769,915	10,276,429
7,123,323	13,462,827	934,916	832,201	4,859,948	60,228,050	636,089	10,117,589	27,847,222	1,196,013	1,770,871	9,038,217
7,123,323	8,067,343	934,916	832,201	4,873,250	60,381,844	636,089	10,117,589	27,847,222	1,199,337	1,774,272	11,734,615
7,123,323	14,430,601	934,916	832,201	4,876,666	59,986,727	636,556	10,117,595	27,849,570	1,199,337	1,774,272	12,261,214
7,123,323	16,639,863	934,916	832,202	4,873,250	60,594,611	636,556	10,117,595	27,856,012	1,199,375	1,774,657	14,421,778
7,123,323	15,863,978	934,916	832,202	4,877,582	60,048,287	657,175	10,117,608	27,021,750	1,199,375	1,757,271	13,035,331
7,123,323	7,954,712	934,887	832,095	4,253,278	32,577,572	645,995	10,136,061	19,314,503	558,061	1,081,083	6,270,510

											Total	
											Shuman Hill/Mobley	
Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Total	
-	-	-	-	-	-	-	-	-	-	-	1,259,599,754.89	
-	-	-	-	-	-	-	-	-	-	-	1,259,351,316.60	
-	-	-	-	-	-	-	-	-	-	-	1,259,458,130.14	
-	-	-	-	-	-	-	-	-	-	-	1,273,944,124.83	
-	-	-	-	-	-	-	-	-	-	-	1,273,906,125.76	
-	-	-	-	-	-	-	-	-	-	-	1,291,089,257.92	
34,854,327	3,170,597	398,203	44,043,882	1,892,233	-	-	-	-	-	-	1,457,224,846.06	
34,324,300	3,319,486	408,366	43,841,160	5,112,912	-	-	-	-	-	-	1,462,189,796.57	
34,373,048	3,320,194	404,381	43,893,966	4,878,727	-	-	-	-	-	-	1,461,069,064.11	
34,879,463	3,320,415	420,891	43,926,572	4,879,677	-	-	-	-	-	-	1,459,104,799.22	
34,862,794	3,320,415	451,628	43,936,132	4,908,995	434,357	-	-	-	-	-	1,468,082,129.44	
34,887,422	3,320,562	458,675	43,924,694	4,907,284	434,357	5,030,042	-	-	-	-	1,478,064,041.13	
34,900,798	3,320,565	446,617	43,870,078	4,928,429	434,008	5,629,441	52,352,651	9,381,128	891,214	5,349	1,539,516,438.94	
18,698,642	1,776,326	229,982	23,648,944	2,423,756	100,209	819,960	4,027,127	721,625	68,555	411	1,379,892,601.97	1,439,606,621.06

Trans-Allegheny Interstate Line

Attachment 5 - Cost Supp

			Link to Appendix A, line 15	Link to Appendix A, line 15
Calculation of Distribution Plant In Service				
	Source			
December	p206.75.b	For 2013	-	-
January	company records	For 2014	-	-
February	company records	For 2014	-	-
March	company records	For 2014	-	-
April	company records	For 2014	-	-
May	company records	For 2014	-	-
June	company records	For 2014	-	-
July	company records	For 2014	-	-
August	company records	For 2014	-	-
September	company records	For 2014	-	-
October	company records	For 2014	-	-
November	company records	For 2014	-	-
December	p207.75.g	For 2014	-	-
Distribution Plant In Service				
Calculation of Intangible Plant In Service				
	Source			
December	p204.5.b	For 2013	10,393,869	-
December	p205.5.g	For 2014	10,398,271	10,398,271
18	Intangible Plant In Service		10,398,070	10,398,271
Calculation of General Plant In Service				
	Source			
December	p206.99.b	For 2013	56,186,164	-
December	p207.99.g	For 2014	55,964,796	55,964,796
18	General Plant In Service		56,075,480	55,964,796
Calculation of Production Plant In Service				
	Source			
December	p204.46b	For 2013	-	-
January	company records	For 2014	-	-
February	company records	For 2014	-	-
March	company records	For 2014	-	-
April	company records	For 2014	-	-
May	company records	For 2014	-	-
June	company records	For 2014	-	-
July	company records	For 2014	-	-
August	company records	For 2014	-	-
September	company records	For 2014	-	-
October	company records	For 2014	-	-
November	company records	For 2014	-	-
December	p205.46.g	For 2014	-	-
Production Plant In Service				
			1,446,364,152	1,605,879,506
6	Total Plant In Service	Sum of averages above		
			1,446,364,152	1,605,879,506
			Link to Appendix A, line 6	Link to Appendix A, line 6

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

Accumulated Depreciation Worksheet			Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions														
			13 Month Balance for Reconciliation		EOY Balance for Estimate												
Calculation of Transmission Accumulated Depreciation					Black Oak	Wylie Ridge	502 Junction - Territorial Line	Peter SS	Osage Whittory	Meadowbrook Transformer	North Shenandoah	Bedington Transformers	Meadowbrook Capacitor	Kammer	Doubs #2 Trans	Doubs #3 Trans	Doubs #4 Trans
December	Prior year FERC Form 1 p219.25.b	For 2013	72,434,228		8,048,836	(3,158,824)	61,622,257	38,095	271,800	944,069	(1,630,174)	754,136	584,992	3,524,039	319,366	233,958	447,034
January	company records	For 2014	74,538,994		8,163,118	(3,128,291)	63,394,779	38,952	322,246	958,424	(1,630,060)	767,692	597,082	3,573,224	327,274	246,774	459,548
February	company records	For 2014	76,648,165		8,277,399	(3,097,759)	65,138,053	41,819	372,861	972,779	(1,629,945)	781,168	609,172	3,642,459	335,182	253,591	472,012
March	company records	For 2014	78,759,554		8,391,081	(3,057,227)	66,862,169	44,887	423,097	987,130	(1,629,831)	794,084	631,262	3,711,095	343,089	265,407	484,476
April	company records	For 2014	80,887,320		8,505,963	(3,028,122)	68,632,677	47,954	473,569	1,001,480	(1,629,717)	808,201	633,352	3,780,780	350,997	267,223	496,940
May	company records	For 2014	83,013,513		8,620,244	(2,980,444)	70,374,954	50,421	521,594	1,015,845	(1,629,603)	821,717	645,442	3,849,965	358,904	274,039	509,405
June	company records	For 2014	85,307,027		8,734,526	(2,932,767)	72,117,548	53,289	569,627	1,030,200	(1,629,489)	836,233	657,533	3,919,150	366,812	280,895	521,869
July	company records	For 2014	87,745,558		8,848,808	(2,884,913)	73,865,516	56,166	617,659	1,044,655	(1,629,374)	848,749	669,623	3,988,335	374,719	297,071	534,333
August	company records	For 2014	90,187,163		8,963,089	(2,836,883)	75,622,285	59,023	665,698	1,058,910	(1,629,260)	862,265	681,713	4,057,520	382,627	294,488	546,797
September	company records	For 2014	92,651,656		9,077,371	(2,788,852)	77,346,501	61,891	713,741	1,073,265	(1,629,145)	875,782	693,803	4,126,706	390,534	301,304	559,261
October	company records	For 2014	95,143,692		9,191,652	(2,740,822)	79,090,778	64,768	761,727	1,087,620	(1,629,031)	889,296	705,893	4,195,891	398,123	308,123	571,725
November	company records	For 2014	97,645,175		9,305,934	(2,692,518)	80,834,965	67,625	809,658	1,101,976	(1,628,917)	902,814	717,983	4,265,101	406,349	314,936	584,190
December	p219.25.b	For 2014	99,909,818		9,420,216	(2,643,941)	82,246,430	70,493	857,590	1,116,331	(1,628,802)	919,704	730,074	4,334,394	414,257	321,752	596,654
23	Transmission Accumulated Depreciation		85,759,374	99,909,818	8,734,526	(2,921,643)	72,090,224	53,289	567,744	1,030,200	(1,629,488)	837,800	657,533	3,919,162	366,812	280,855	521,869

Details											
13 Month Balance For Reconciliation											
Cabot SS	Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	502 Jct Substation	Conemaugh-Seward	Luxor	Grandpoint & Guilford	Handsome Lake - Homer City
286,459	-	-	-	-	-	3,579	130,556	-	-	-	-
298,919	-	818	-	2,891	-	4,740	140,905	-	-	-	-
311,379	-	2,454	-	8,646	-	5,902	151,244	-	-	-	-
323,839	-	4,050	798	15,028	-	7,363	161,583	-	-	-	-
336,299	-	5,726	2,184	22,064	-	8,219	171,922	-	-	-	-
348,759	-	7,362	3,640	29,638	-	9,369	182,261	-	-	-	-
361,219	12,858	9,000	5,096	37,359	51,765	10,520	192,600	112	-	1,545	25,741
373,679	38,345	19,641	6,053	46,505	105,376	11,670	202,939	304	1,046	4,623	52,413
386,139	65,208	12,282	8,009	55,039	259,506	12,820	213,279	564	3,139	7,690	77,263
398,599	86,573	13,923	9,465	63,556	364,210	13,971	223,618	26,752	5,235	10,760	101,533
411,059	107,530	15,564	10,922	72,089	468,703	15,121	233,957	78,932	7,334	13,833	127,889
423,519	137,278	17,205	12,378	80,622	573,382	16,272	244,296	131,121	9,433	16,907	152,921
434,971	169,357	18,846	13,834	89,154	678,530	17,424	254,635	183,306	11,532	19,981	178,471
361,141	47,519	9,070	5,601	40,245	196,267	10,513	192,600	32,393	2,901	5,795	55,033

Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Total
-	-	-	-	-	-	-	-	-	-	-	72,434,228
-	-	-	-	-	-	-	-	-	-	-	74,538,994
-	-	-	-	-	-	-	-	-	-	-	76,648,165
-	-	-	-	-	-	-	-	-	-	-	78,759,554
-	-	-	-	-	-	-	-	-	-	-	80,867,320
-	-	-	-	-	-	-	-	-	-	-	83,013,513
30,911	2,774	348	38,038	1,856	-	-	-	-	-	-	85,307,027
92,207	8,453	1,055	115,437	7,795	-	-	-	-	-	-	87,745,558
153,201	14,263	1,767	192,206	16,528	-	-	-	-	-	-	90,187,163
214,624	20,073	2,489	269,049	25,066	-	-	-	-	-	-	92,651,656
276,813	25,884	3,253	345,929	33,630	-	-	-	-	-	-	95,143,692
338,599	31,695	4,049	422,807	42,217	379	-	-	-	-	-	97,645,175
399,670	37,506	4,841	496,224	50,870	1,138	4,926	49,062	8,484	1,892	15	99,909,818
115,853	10,819	1,369	144,630	13,673	117	379	3,774	653	146	1	85,759,374

Trans-Allegheny Interstate Line

Attachment 5 - Cost Supp

				Link to Appendix A, line 23	Link to Appendix A, line 23
	Calculation of Distribution Accumulated Depreciation	Source			
	December	Prior year FERC Form 1 p219.26.b	For 2013	-	-
	January	company records	For 2014	-	-
	February	company records	For 2014	-	-
	March	company records	For 2014	-	-
	April	company records	For 2014	-	-
	May	company records	For 2014	-	-
	June	company records	For 2014	-	-
	July	company records	For 2014	-	-
	August	company records	For 2014	-	-
	September	company records	For 2014	-	-
	October	company records	For 2014	-	-
	November	company records	For 2014	-	-
	December	p219.26.b	For 2014	-	-
	Distribution Accumulated Depreciation				
	Calculation of Intangible Accumulated Depreciation	Source			
	December	Prior year FERC Form 1 p200.21.b	For 2013	4,822,025	-
	December	p200.21b	For 2014	6,322,660	6,322,660
25	Accumulated Intangible Depreciation			5,572,343	6,322,660
				Link to Appendix A, line 25	Link to Appendix A, line 25
	Calculation of General Accumulated Depreciation	Source			
	December	Prior year FERC Form 1 p219.28b	For 2013	3,876,568	-
	December	p219.28.b	For 2014	5,276,835	5,276,835
24	Accumulated General Depreciation			4,576,702	5,276,835
				Link to Appendix A, line 24	Link to Appendix A, line 24
	Calculation of Production Accumulated Depreciation	Source			
	December	Prior year FERC Form 1 p219.20.b-24.b	For 2013	-	-
	January	company records	For 2014	-	-
	February	company records	For 2014	-	-
	March	company records	For 2014	-	-
	April	company records	For 2014	-	-
	May	company records	For 2014	-	-
	June	company records	For 2014	-	-
	July	company records	For 2014	-	-
	August	company records	For 2014	-	-
	September	company records	For 2014	-	-
	October	company records	For 2014	-	-
	November	company records	For 2014	-	-
	December	p219.20.b thru 219.24.b	For 2014	-	-
	Production Accumulated Depreciation				
8	Total Accumulated Depreciation	Sum of averages above		95,908,418	111,509,313
				Link to Appendix A, line 8	Link to Appendix A, line 8

Trans-Allegheny Interstate Line Company

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
			Beg of year	End of Year (for estimate)	Average of Beginning and Ending Balances	
Materials and Supplies						
40	Transmission Materials & Supplies	p227.8	-	-	-	
37	Undistributed Stores Expense	p227.16	-	-	-	
Allocated General Expenses						
51	Plus Property Under Capital Leases	0 p200.4.c	-	-	-	

Transmission / Non-transmission Cost Support

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

CWIP & Expensed Lease Worksheet

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Beg of year	CWIP In Form 1 Amount	Expensed Lease In Form 1 Amount	Details
Plant Allocation Factors						
6	Electric Plant In Service	(Note B) Attachment 5	1,326,179,788	-	-	
Plant In Service						
15	Transmission Plant In Service	(Note B) Attachment 5	1,299,999,755	-	-	
Accumulated Depreciation						
23	Transmission Accumulated Depreciation	(Note B) Attachment 5	72,434,228	-	-	

Pre-Commercial Costs Capitalized

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			EDY for Estimate and BOY for Final	Amortization Amount (Over 4 Years)	Calculated End of Year Balance	Average of Beginning and Ending Balances (for estimate and reconciliation)	Details
35	Unamortized Capitalized Pre-Commercial Costs		\$ -	\$ -	\$ -	\$ -	

EPRI Dues Cost Support

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

Regulatory Expense Related to Transmission Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Transmission Related	Non-transmission Related	Details
Directly Assigned A&G						
62	Regulatory Commission Exp Account 928	(Note C) p323.189.b	-	-	-	Link to Appendix A, 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						
66	General Advertising Exp Account 930.1	(Note F) p323.191.b	-	-	-	Link to Appendix A, line 66 Enter Details Here

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

MultiState Workpaper

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5	Details
110	Income Tax Rates SIT=State Income Tax Rate or Composite (Note H)	MD 8.25% Composite 8.2864%	WV 6.5% Composite is calculated based on sales, payroll and property for each jurisdiction	PA 9.99%	VA 6.0%		

Education and Out Reach Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Education & Outreach	Other	Details
63	Directly Assigned A&G General Advertising Exp Account 930.1 (Note J) p.323,191.b				Enter Details Here

Excluded Plant Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Excluded Transmission Facilities	Description of the Facilities
126	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Excluded Transmission Facilities (Note L) 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 RTEP Process 2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used: Example 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	Enter \$ Or Enter \$	General Description of the Facilities

Prepayments

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Begin of year	End of Year	Average of Beginning and Ending Balances	Allocation	Transmission Related	Details
36	Prepayments Prepayments Prepaid Pensions if not included in Prepayments Total Prepayments			Enter \$		Amount	
		148,535	169,249	158,892	100%	158,892	
		148,535	169,249	158,892	100%	158,892	

Detail of Account 566 Miscellaneous Transmission Expenses

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Total	Summary of Pre-Commercial Expenses																		
70	Amortization Expense on Pre-Commercial Cost	\$ -																			
71	Pre-Commercial Expense	-																			
72	Miscellaneous Transmission Expense	1,374,120																			
	Total Account 566 Miscellaneous Transmission Expenses p.321.97.b	\$ 1,374,120																			
			<table border="1"> <thead> <tr> <th>Cost Element Name</th> <th>Total</th> </tr> </thead> <tbody> <tr><td>Labor & Overhead (1)</td><td>-</td></tr> <tr><td>Miscellaneous (2)</td><td>-</td></tr> <tr><td>Outside Services Legal (3)</td><td>-</td></tr> <tr><td>Outside Services Other (4)</td><td>-</td></tr> <tr><td>Outside Services Rates (5)</td><td>-</td></tr> <tr><td>Advertising (6)</td><td>-</td></tr> <tr><td>Travel, Lodging and Meals (7)</td><td>-</td></tr> <tr><td>Total</td><td>-</td></tr> </tbody> </table> <p>(1) Labor & overhead amount includes costs allocated to preparation of the preliminary survey and investigation. (2) Miscellaneous amount includes rental of volunteer fire department facilities for open houses, Fed EX fees for various mailings from Legal, Procurement, Transmission & Finance, fees for various conference calls and PJM application fee. (3) Outside legal services includes the cost for research and preparation of the filing to determine incentive rate 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) Advertising includes newspaper and other media announcements of public scoping meetings related to the proposed project. (7) Travel, lodging and meals are the direct expenses for Allegheny staff to attend the scoping meetings.</p>	Cost Element Name	Total	Labor & Overhead (1)	-	Miscellaneous (2)	-	Outside Services Legal (3)	-	Outside Services Other (4)	-	Outside Services Rates (5)	-	Advertising (6)	-	Travel, Lodging and Meals (7)	-	Total	-
Cost Element Name	Total																				
Labor & Overhead (1)	-																				
Miscellaneous (2)	-																				
Outside Services Legal (3)	-																				
Outside Services Other (4)	-																				
Outside Services Rates (5)	-																				
Advertising (6)	-																				
Travel, Lodging and Meals (7)	-																				
Total	-																				
	Net Revenue Requirement																				
149	Facility Credits under Section 30.9 of the PJM OATT																				

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

Depreciation Rates

TRANSMISSION PLANT	Life	Survivor	Curve	Net		Accrual																	
				Salvage	Rate (Annual)		Black Oak	Wyle Ridge	502 Junction - Territorial Line	Meadowbrook Transformer	North Shenandoah	Bedington Transformer	Meadowbrook Capacitor	Kammer Transformers	Doubs Replacement Transformer #2	Doubs Replacement Transformer #3	Doubs Replacement Transformer #4						
350.2	70	-	R4	0		1.43																	
352	50	-	R3	(10)		2.20	16,761			2,455,602											144		
	35	-				2.86				1,332,732													
353	50	-	R2	(5)		2.10	1,354,619	514,883	844,309	172,262	1,372	162,194	145,082	830,355	94,890	81,650					149,570		
	Note 1	-	90 R2 - 35-yr truncation			2.96																	
	15	-	S3	0		6.67																	
354	65	-	R4	(25)		1.92				7,231,604													
355	55	-	R2.5	(20)		2.18				2,860,498													
356	55	-	R2.5	(40)		2.80				6,247,177													
	70	-	R4	0		1.43																	
357	55	-	S3	(5)		1.91																	
358	45	-	R3	(5)		2.33																	
	35	-				2.86																	
Total Transmission Plant Depreciation																							
Total Transmission Depreciation Expense (must tie to p336.7.f)																							27,824,330

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

Annual Depreciation Expense													
Cabot SS	Grandview Capacitor	Potter	Osage Whitely	Armstrong	Farmers Valley	Harvey Run	Doubs SS	Meadowbrook SS	502 Jct Substation	Conemaugh-Seward	Luxor	Grandpoint & Guilford	Handsome Lake-Homer City
152	199		10,541	3	650				124,069	1,438			
149,368	13,646	34,408	116,607	163,144	18,166	13,834	89,154	678,530		80,825	11,532	19,981	
			64,904							2,515			
			393,738	6,211						98,527			178,471
-													
149,520	13,844	34,408	585,789	169,357	18,846	13,834	89,154	678,530	124,069	183,306	11,532	19,981	178,471

Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Total
											2,457,040
											1,485,280
											-
399,670	37,506	4,841	499,627	50,823	1,138	4,926	43,519	8,484	1,892		6,792,808
											-
											-
											-
											7,231,604
										15	2,927,931
							5,543				-
											6,929,666
											-
											-
											-
											-
399,670	37,506	4,841	499,627	50,823	1,138	4,926	49,062	8,484	1,892	15	27,824,330

Trans-Allegheny Interstate Line Company

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	893,109
391	Office Furniture & Equipment	20	SQ	0	5.00	96,332
	Information Systems	10	SQ	0	10.00	308,638
	Data Handling	10	SQ	0	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	16,520
	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	130,077
398	Miscellaneous Equipment	15	SQ	0	6.67	
Total General Plant						1,444,875
Total General Plant Depreciation Expense (must tie to p336.10.b & c)						1,444,875
INTANGIBLE PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total
303	Miscellaneous Intangible Plant	5	SQ	0	20.00	1,484,865
Total Intangible Plant						1,484,865
Total Intangible Plant Amortization (must tie to p336.1 d & e)						1,484,865

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
3	Amount allocated on FTEs	14,070,061
4	Number of FTEs for Allegheny	4,406
5	Cost per FTE	3,192
6	TRAILCo FTEs (labor not capitalized) current year	0.000
7	TRAILCo PBOP Expense for base year	-
8	TRAILCo PBOP Expense in Account 926 for current year	0
57	9 PBOP Adjustment for Appendix A, Line 57	-
Lines 1-5 cannot change absent approval or acceptance by FERC in a separate proceeding.		

Trans-Allegheny Interstate Line Company

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.

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

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G
	Pre-Commercial Costs			CWIP		
Step 1 For Estimate:	Expensed (Estimated)	Deferred	Amount of Deferred Amortized in Year	Average of 13 Monthly Balances		
Prexy - 502 Junction 138 kV (CWIP)	-	-	-	-		
Prexy - 502 Junction 500 kV (CWIP)	-	-	-	-		
502 Junction - Territorial Line (CWIP)	-	-	-	-		
Total	-	-	-	-		
Step 3 For Reconciliation:	Expensed (Actual)	Deferred	Amount of Deferred Amortized in Year	For Reconciliation Step 2 CWIP	AFUDC In CWIP	AFUDC (if CWIP was not in Rate Base)
Prexy - 502 Junction 138 kV (CWIP)						
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	-	-	-	-	-	-
...						
Total	-	-	-	3,277,585	-	136,129,170
				3,277,585	-	136,129,170
Total Additions to Plant in Service (sum of the above for each project)						136,129,170
Total Additions to Plant in Service reported on pages 204-207 of the Form No. 1						
Difference (must be zero)						

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 (Estimated 2/12/2008)	Allocation
Prexy - 502 Junction 138 kV (CWIP)	94,140,000	0.10734
Prexy - 502 Junction 500 kV (CWIP)	121,260,000	0.13827
502 Junction - Territorial Line (CWIP)	661,600,000	0.75439
Total	877,000,000	1.00000

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

Trans-Allegheny Interstate Line Company
Attachment 6 - Estimate and Reconciliation Worksheet

Step	Month	Year	Action
Exec Summary			
1	April	Year 2	TO populates the formula with Year 1 data
2	April	Year 2	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.
3	April	Year 2	TO adds Cap Adds and CWIP to plant in service in Formula (Appendix A, Lines 16 and 33)
4	May	Year 2	Post results of Step 3 on PJM web site
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 to be in service in Year 3.
7	April	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)
9	May	Year 3	Post results of Step 8 on PJM web site
10	June	Year 3	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
Must run Appendix A to get this number (without any cap adds in Appendix A line 16 and without CWP in Appendix A line 33)			
2	April	Year 2	TO estimates all transmission Cap Adds and CWIP for Year 2 based on each project's cost using the average of 13 monthly balances. Cap Adds are the projects expected to be in service in Year 2.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Hunterstown SVC (in service)	Waldo Run SS (in service)	Doubs SS (in service)	Meadowbrook SS (in service)	Conemaugh (in service)	Blairsville SS (in service)	Four Mile Jct (in service)	502 Junction - Territorial Line (monthly additions) CWP
Dec (Prior Year CWP) (216.b.4)		-	-	-	-	-	-	-	1,154,713
Jan 2014		-	-	-	-	-	-	-	(197,847)
Feb		-	-	-	-	-	-	-	216,049
Mar		-	-	-	-	27,808,501	-	-	52,469
Apr		-	-	-	-	-	-	-	29,436
May		-	-	-	-	-	-	-	1,276,249
Jun		Budget	44,310,669	4,840,224	58,411,179	-	3,631,440	-	225,590
Jul		Budget	-	-	-	-	-	-	37,740
Aug		Budget	-	-	-	-	-	-	35,850
Sep		Budget	-	-	-	-	-	-	36,115
Oct		Budget	-	-	-	-	-	-	36,382
Nov		Budget	-	-	-	-	-	-	36,651
Dec		Budget	-	52,235,676	-	-	-	-	1,196,092
Total		Budget	44,310,669	52,235,676	4,840,224	58,411,179	27,808,501	3,631,440	11,197,637
									4,135,490

Month End Balances									
Other Projects PIS (Monthly additions)	Hunterstown SVC (in service)	Waldo Run SS (in service)	Doubs SS (in service)	Meadowbrook SS (in service)	Conemaugh (in service)	Blairsville SS (in service)	Four Mile Jct (in service)	502 Junction - Territorial Line (monthly additions) CWP	
-	-	-	-	-	-	-	-	1,154,713	
-	-	-	-	-	-	-	-	956,866	
-	-	-	-	-	-	-	-	1,172,915	
-	-	-	-	-	27,808,501	-	-	1,225,384	
-	-	-	-	-	27,808,501	-	-	1,254,820	
-	-	-	-	-	27,808,501	-	-	2,531,069	
44,310,669	-	4,840,224	58,411,179	27,808,501	3,631,440	-	-	2,756,659	
44,310,669	-	4,840,224	58,411,179	27,808,501	3,631,440	-	-	2,794,409	
44,310,669	-	4,840,224	58,411,179	27,808,501	3,631,440	-	-	2,830,250	
44,310,669	-	4,840,224	58,411,179	27,808,501	3,631,440	-	-	2,866,365	
44,310,669	-	4,840,224	58,411,179	27,808,501	3,631,440	-	-	2,902,747	
44,310,669	-	4,840,224	58,411,179	27,808,501	3,631,440	-	-	2,939,398	
44,310,669	52,235,676	4,840,224	58,411,179	27,808,501	3,631,440	11,197,637	-	4,135,490	
310,174,683	52,235,676	33,881,568	408,878,253	278,085,010	25,420,080	11,197,637	29,521,075		
23,859,591	4,018,129	2,006,274	31,452,173	21,391,155	1,965,391	861,357	2,270,952		

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Johnstown SS (2nd xfmr) (in service)	Yeagertown (in service)	Altoona SVC (in service)	Luxor (in service)	Armstrong (in service)			
Dec (Prior Year CWP) (216.b.4)		-	-	-	-	-	-	1,154,387	-
Jan 2014		-	-	-	-	-	-	-	-
Feb		-	-	-	-	-	-	-	-
Mar		-	-	-	-	-	-	-	-
Apr		-	-	-	-	-	-	-	-
May		-	-	-	-	-	-	-	-
Jun		Budget	4,278,432	-	35,057,738	-	-	-	11,068,995
Jul		Budget	-	461,543	-	-	-	-	-
Aug		Budget	-	-	-	-	-	-	-
Sep		Budget	-	-	-	-	-	-	-
Oct		Budget	-	-	-	-	-	-	-
Nov		Budget	-	-	-	-	-	-	-
Dec		Budget	-	-	-	-	-	-	-
Total		Budget	4,278,432	461,543	35,057,738	-	-	1,154,387	11,068,995

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Grand Point & Gulford SS (in service)	Moshannon (in service)	Carbon Center (in service)	Shawville (in service)	Northwood (in service)	Shuman Hill Sub (in service)	Buffalo Road (in service)	Pleasureville Capacitor (in service)
Dec (Prior Year CWP) (216.b.4)		-	-	-	-	-	-	-	782,425
Jan 2014		-	-	-	-	-	-	-	-
Feb		-	-	-	-	-	-	-	-
Mar		-	-	-	-	-	-	-	-
Apr		-	-	-	-	-	-	-	-
May		Budget	1,603,191	-	-	-	-	-	-
Jun		Budget	-	-	236,623	-	1,147,868	-	-
Jul		Budget	-	-	-	-	-	-	-
Aug		Budget	-	-	-	-	-	-	-
Sep		Budget	-	-	-	-	-	-	-
Oct		Budget	-	-	-	-	-	313,774	-
Nov		Budget	-	-	-	4,206,813	-	-	-
Dec		Budget	-	-	-	-	-	-	-
Total		Budget	1,603,191	5,164,619	236,623	1,418,503	4,206,813	1,147,868	782,425

Month End Balances								
Other Projects PIS (Monthly additions)	Grand Point & Gulford SS (in service)	Moshannon (in service)	Carbon Center (in service)	Shawville (in service)	Northwood (in service)	Shuman Hill Sub (in service)	Buffalo Road (in service)	Pleasureville Capacitor (in service)
-	-	-	-	-	-	-	-	782,425
-	-	-	-	-	-	-	-	782,425
-	-	-	-	-	-	-	-	782,425
-	-	-	-	-	-	-	-	782,425
-	-	-	-	-	-	-	-	782,425
1,603,191	-	-	-	-	-	-	-	782,425
1,603,191	-	236,623	-	-	-	-	-	782,425
1,603,191	-	236,623	-	-	-	-	-	782,425
1,603,191	-	236,623	-	-	-	-	-	782,425
1,603,191	-	236,623	-	-	-	-	313,774	782,425
1,603,191	-	236,623	-	4,206,813	-	-	-	782,425
1,603,191	-	236,623	-	1,418,503	4,206,813	-	-	782,425
1,603,191	5,164,619	236,623	-	1,418,503	4,206,813	-	-	782,425
12,825,528	5,164,619	1,656,361	2,837,006	12,620,439	8,035,076	1,255,096	10,171,525	
2,303,771.08	213,019.85	-	21,573,992.62	-	-	-	1,154,387.00	

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)	Hunterston	Farmers Valley	Harvey Run	Doubs SS	Potter SS (Monthly Additions)	Osage Whiteley (Monthly Additions)	Meadowbrook SS	502 Junction - Territorial Line (Monthly additions)
\$ 3,142,765	6,450,496.74	219,346.51	1,075,868.34	1,025,920.05	880,320.91	5,330,749	698,648	638,282	800,333	1,002,346	6,030,191	135,653	118,184	699,723	283,499	3,633,473	8,248,845	155,978.006

502 Junction Substation	Waldo Run	Conemaugh	Blairsville	Four Mile Junction	Johnstown	Yeagertown	Grandview Capacitor	Altoona SVC	Luxor	Grandpoint & Guilford	Mohannon	Carbon Center	Shawville	Northwood	Shuman Hill	Buffalo Road	Pleasureville Capacitor	Grover SS Capacitor
\$ 1,381,688.46	6,718,248.12	3,605,452.90	456,125.96	1,203,582.19	672,884.34	70,759	95,418	4,798,880	162,993	241,502	722,103	61,172	135,583	-	695	56,333	-	38,778

Total Revenue Requirement	Handsome Lake - Homer City	West Union	Rider Sub (West Milford)	Oak Mound to Waldo Double Circuit	Monocacy SS	Bartonville SS Capacitor	Mainsburg SS	Johnstown Sub Capacitor	Clearyburg Ring Bus	Conemaugh Capacitor	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nynewar	Armstrong
\$ 227,621,101.07	1,817,838.25	115,288.54	180,588.20	0.00	1,011,253.44	51,806	1,515,528	54,157	199,440	186,198	1,009,135	2,410,160	56,493	27,807	2,170,565

7 April Year 3 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 CWP in Reconciliation (adjusted to include any Reconciliation amount from prior year).

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	Month End Balances									
	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	Line (monthly additions)	CWP	CWP	CWP	(monthly additions)	(monthly additions)	(monthly additions)						
											(n service)	(n service)	CWP						
Dec (Prior Year CWP) (216.b.4)							2,038,647												
Jan 2014	Actual	-	-	-	-	-	(152,601)	-	-	-	-	-	-	-	-	-	-	-	2,038,647
Feb	Actual	-	-	-	-	-	(66,019)	-	-	-	-	-	-	-	-	-	-	-	1,886,047
Mar	Actual	-	-	-	-	-	15,108	-	-	-	-	-	-	-	-	-	-	-	1,820,027
Apr	Actual	-	-	-	-	-	79	-	-	-	-	-	-	-	-	-	-	-	1,835,136
May	Actual	-	-	-	-	-	1,806,632	-	-	-	-	-	-	-	-	-	-	-	1,835,215
Jun	Actual	-	-	-	-	-	(8,626)	-	-	-	-	-	-	-	-	-	-	-	3,641,647
Jul	Actual	-	-	-	-	-	997,834	-	-	-	-	-	-	-	-	-	-	-	3,633,221
Aug	Actual	-	-	-	-	-	6,005	-	-	-	-	-	-	-	-	-	-	-	4,631,055
Sep	Actual	-	-	-	-	-	10,605	-	-	-	-	-	-	-	-	-	-	-	4,637,060
Oct	Actual	-	-	-	-	-	(1,370,785)	-	-	-	-	-	-	-	-	-	-	-	3,276,880
Nov	Actual	-	-	-	-	-	598	-	-	-	-	-	-	-	-	-	-	-	3,277,479
Dec	Actual	-	-	-	-	-	106	-	-	-	-	-	-	-	-	-	-	-	3,277,585
Total		-	-	-	-	-	3,277,585	-	-	-	-	-	-	-	-	-	-	-	40,437,863
																			3,110,605

Result of Formula for Reconciliation

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)	Wyle Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)	Osage Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$ 209,703,354.76	296,464.50	1,048,721.60	838,173.26	667,575.63	730,838.27	5,567,552	921,484	1,077,826	1,126,056	228,782	6,752,347	3,234,449	162,737,191	3,807,783	1,220,817	141,956	123,737	649,383

Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Altoona	Blairsville	Conemaugh Transformer	502 Junction Substation	Carbon Center	Hunterston	Johnstown	Mohannon	Waldo Run	Four Mile Junction	West Union SS	Pleasureville Capacitor
4,984,437	14,448	1,004,974	98,348	85,354	162,968	2,870,718	272,274	2,747,345	1,446,301	35,241	3,625,115	371,304	113,910	584,067	104,356	10,989	-

Yeagertown	Shawville	Northwood	Shuman Hill Sub
-	-	-	69

8 April Year 3

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

The Reconciliation in Step 8
209,703,355

The forecast in Prior Year
209,491,970

= 3,211,384

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

Interest on Amount of Refunds or Surcharges		0.2700%		Interest 35.19a for		Interest		Surcharge (Refund) Owed	
Interest 35.19a for March Current Yr		1/12 of Step 9		March Current Yr		Months			
Month	Yr								
Jun	Year 1	267,615	0.2700%	276,747	11.5	8,309		275,925	
Jul	Year 1	267,615	0.2700%	276,747	10.5	7,587		275,202	
Aug	Year 1	267,615	0.2700%	276,747	9.5	6,864		274,480	
Sep	Year 1	267,615	0.2700%	276,747	8.5	6,142		273,757	
Oct	Year 1	267,615	0.2700%	276,747	7.5	5,419		273,035	
Nov	Year 1	267,615	0.2700%	276,747	6.5	4,697		272,312	
Dec	Year 1	267,615	0.2700%	276,747	5.5	3,974		271,589	
Jan	Year 2	267,615	0.2700%	276,747	4.5	3,252		270,867	
Feb	Year 2	267,615	0.2700%	276,747	3.5	2,529		270,144	
Mar	Year 2	267,615	0.2700%	276,747	2.5	1,806		269,422	
Apr	Year 2	267,615	0.2700%	276,747	1.5	1,084		268,699	
May	Year 2	267,615	0.2700%	276,747	0.5	361		267,977	
Total		3,211,384						3,263,409	
		Balance	Interest	Amort	Balance				
Jun	Year 2	3,263,409	0.2700%	276,747	2,995,473				
Jul	Year 2	2,995,473	0.2700%	276,747	2,726,814				
Aug	Year 2	2,726,814	0.2700%	276,747	2,457,429				
Sep	Year 2	2,457,429	0.2700%	276,747	2,187,317				
Oct	Year 2	2,187,317	0.2700%	276,747	1,916,476				
Nov	Year 2	1,916,476	0.2700%	276,747	1,644,903				
Dec	Year 2	1,644,903	0.2700%	276,747	1,372,597				
Jan	Year 3	1,372,597	0.2700%	276,747	1,099,556				
Feb	Year 3	1,099,556	0.2700%	276,747	825,778				
Mar	Year 3	825,778	0.2700%	276,747	551,261				
Apr	Year 3	551,261	0.2700%	276,747	276,002				
May	Year 3	276,002	0.2700%	276,747	(0)				
Total with interest				3,320,965					

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

3,320,965 Input to Appendix A, Line 143
227,521,101
\$ 230,942,066

Reconciliation 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
\$ 3,320,965	151	(62,359)	28,329	(15,614)	(11,808)	2,164	(319,367)	(315)	(190)	(32,333)	84,608	183,045	(676,158)	318,729	268,850	19,751	14,893	(132,032)
Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Galford SS	Albana	Blairsville	Conemaugh Transformer	502 Junction Substation	Cabron Center	Hunterstown	Johnstown	Mohammon	Waldo Run	Four Mile Junction	West Union SS	Pleasureville Capacitor	
814,090	1,820	1,039,267	8,412	(68,623)	34,446	36,618	15,814	(66,115)	1,495,653	19,127	506,128	70,876	63,804	57,906	(9,148)	11,364	(106,337)	
Yeagertown	Shawnee	Northwood	Shuman Hill Sub															
(28,951)	(29,659)	(131,939)	(83,930)															

9 May Year 3

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

10 June Year 3

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

Trans-Allegheny Interstate Line Company
Attachment 7 - Transmission Enhancement Charge Worksheet

Revenue Requirement By Project

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

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

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		PJM Upgrade ID: b0328.1 b0328.2; b0347.1; b0347.2; b0347.3; b0347.4					PJM Upgrade ID: b0218				PJM Upgrade ID: b0216				
Details		502 Junction - Territorial Line (CWP + Plant in Service)					Wylie Ridge Transformer (Plant in Service)				Black Oak (SVC) Dynamic Reactive Device (Plant in Service)				
10	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes					Yes				Yes				
11	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No					No				No				
12	CIAC Allowed ROE (Yes or No)	12.70%					11.70%				12.70%				
13	Input the allowed ROE	12.7099%					12.7509%				12.7509%				
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12	13.6500%					12.7509%				13.6500%				
15	FCR without Incentive ROE	13.6500%					12.7509%				13.6500%				
16	Forecast - End of prior year net plant plus current year forecast of CWP or Cap Add.	869,056,467					20,609,366				37,209,685				
17	reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWP balances.	20,971,922					614,883				1,371,379				
17	Annual Depreciation Exp from Attachment I														
18		Invest Yr	Return	Depreciation	Pre-Commercial Exp.	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
19	See Calculations for each item below	2011	126,110,762.23	20,971,921.74	0.00	(676,167.76)	148,489,514.21	2,827,881.48	614,883.12	163,045.03	3,325,809.62	4,744,575.38	1,371,379.44	84,607.00	6,201,062.74
20	See Calculations for each item below	2011	138,099,083.84	20,971,921.74	0.00	(676,167.76)	155,501,847.83	2,827,881.48	614,883.12	163,045.03	3,325,809.62	5,078,117.30	1,371,379.44	84,607.00	6,536,104.66

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 requirement.

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10 "Yes" if a project under PJM OATT Schedule 12, otherwise
 11 "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 CWP or Cap Exide.
 reconciliation - Average of 13 month prior year net plant
 balances plus prior year 13-mo CWP balances.
 17 Annual Depreciation Exp from Attachment 1

PJM Upgrade ID: b0323				PJM Upgrade ID: b0230				PJM Upgrade ID: b0229			
North Shenandoah Transformer (Plant In Service)				Meadowbrook Transformer (Plant In Service)				Bedington Transformer (Plant In Service)			
Yes				Yes				Yes			
No	11.70%			No	11.70%			No	11.70%		
	12.7509%				12.7509%				12.7509%		
	12.7509%				12.7509%				12.7509%		
	1,709,494				7,086,603				6,773,853		
	1,372				172,262				162,194		
Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
217,874.91	1,371.60	(23,332.74)	187,013.77	903,606.78	172,261.56	(189.57)	1,075,678.78	863,725.75	162,194.30	(315.23)	1,026,604.82
217,874.91	1,371.60	(23,332.74)	187,013.77	903,606.78	172,261.56	(189.57)	1,075,678.78	863,725.75	162,194.30	(315.23)	1,026,604.82

18 See Calculations for each item below
 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

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10 "Yes" if a project under PJM OATT Schedule 12, otherwise
 11 "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 CWP or Cap Adds.
 reconciliation - Average of 13 month prior year net plant
 17 balances plus prior year 13-mo CWP balances.
 Annual Depreciation Exp from Attachment 1

PJM Upgrade ID: b0559	PJM Upgrade ID: b0495	PJM Upgrade ID: b0343	PJM Upgrade ID: b0344
Meadowbrook Capacitor (Plant in Service)	Kammer Transformers (Plant in Service)	Doubs Replace Transformer #2	Doubs Replace Transformer #3
Yes	Yes	Yes	Yes
No	No	No	No
11.70%	11.70%	11.70%	11.70%
12.7509%	12.7509%	12.7509%	12.7509%
12.7509%	12.7509%	12.7509%	12.7509%
5,768,165	35,294,677	4,735,014	4,364,301
145,082	830,355	94,890	81,794
Reconciliation	Reconciliation	Reconciliation	Reconciliation
Return Depreciation Amount Revenue	Return Depreciation Amount Revenue	Return Depreciation Amount Revenue	Return Depreciation Amount Revenue
736,238.87 145,082.04 (319,366.69) 560,954.23	4,503,284.36 830,354.87 2,164.41 5,332,913.64	603,757.58 94,890.68 (11,808.41) 686,839.65	556,488.28 81,794.16 (15,614.46) 622,667.98
736,238.87 145,082.04 (319,366.69) 560,954.23	4,503,284.36 830,354.87 2,164.41 5,332,913.64	603,757.58 94,890.68 (11,808.41) 686,839.65	556,488.28 81,794.16 (15,614.46) 622,667.98

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

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 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 Ex/ids.
 17 reconciliation - Average of 13 month prior year net plant
 balances plus prior year 13-mo CWIP balances.
 Annual Depreciation Exp from Attachment 1

PJM Upgrade ID: b0345				PJM Upgrade ID: b0704				PJM Upgrade ID: b1941				PJM Upgrade ID: b0583			
Doubt Replace Transformer #4				Cabot SS - Install Autotransformer				Armstrong				Farmers Valley Capacitor			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
12.7509%				12.7509%				12.7509%				12.7509%			
12.7509%				12.7509%				12.7509%				12.7509%			
5,103,854				6,688,252				15,694,621				918,070			
149,970				149,520				169,337				18,846			
Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
850,782.54	149,970.04	28,329.29	838,661.86	852,826.15	149,520.00	(82,358.96)	939,987.19	2,001,307.82	169,337.41	398,849.83	2,439,415.05	116,807.30	18,846.60	19,751.07	155,403.97
650,792.54	149,970.04	-49,329.29	628,661.86	852,826.15	149,520.00	(82,358.96)	939,987.19	2,001,307.82	169,337.41	398,849.83	2,439,415.05	116,807.30	18,846.60	19,751.07	155,403.97

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

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 11 "No"
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 amount of the investment on line 29, Otherwise "No"
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 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.
 17 reconciliation -- Average of 13 month prior year net plant
 balances plus prior year 13-mo CWIP balances.
 Annual Depreciation Exp from Attachment 1

PJM Upgrade ID: b0564					PJM Upgrade ID: b1803					PJM Upgrade ID: b1243					PJM Upgrade ID: b0674, b1023, b1023.3										
Harvey Run Capacitor					Doubs SS					Potter SS					Osage Whiteley										
Yes					Yes					Yes					Yes										
No					No					No					No										
11.70%					11.70%					11.70%					11.70%										
12.7509%					12.7509%					12.7509%					12.7509%										
12.7509%					12.7509%					12.7509%					12.7509%										
818,367					4,788,428					1,963,515					23,901,686										
13,834					88,154					34,408					685,789										
Return		Depreciation		Reconciliation Amount		Revenue		Return		Depreciation		Reconciliation Amount		Revenue		Return		Depreciation		Reconciliation Amount		Revenue			
164,349.31		13,834.29		14,863.45		133,077.99		610,568.35		88,154.22		(132,032.45)		587,686.17		249,091		34,408		0		151		283,649.71	
164,349.31		13,834.29		14,863.45		133,077.99		610,568.35		88,154.22		(132,032.45)		587,686.17		249,091		34,408		0		151		283,649.71	
164,349.31		13,834.29		14,863.45		133,077.99		610,568.35		88,154.22		(132,032.45)		587,686.17		249,091		34,408		0		151		283,649.71	
164,349.31		13,834.29		14,863.45		133,077.99		610,568.35		88,154.22		(132,032.45)		587,686.17		249,091		34,408		0		151		283,649.71	

18 See Calculations for each item below
 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

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10 "Yes" if a project under PJM GATT Schedule 12, otherwise
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 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 CWP or Cap Exds.
 17 reconciliation - Average of 13 month prior year net plant
 balances plus prior year 13-mo CWP balances.
 Annual Depreciation Exp from Attachment I

PJM Upgrade ID: b1800	PJM Upgrade ID: b1800	PJM Upgrade ID: b2433.1, b2433.2, b2433.3	PJM Upgrade ID: b1153
Meadbrook SS	Huntertown	Waldo Run SS	Conemaugh
Yes	Yes	Yes	Yes
No	No	No	No
11.70%	11.70%	11.70%	11.70%
12.7509%	12.7509%	12.7509%	12.7509%
12.7509%	12.7509%	12.7509%	12.7509%
59,370,757	43,373,854	52,303,590	26,838,444
678,630	499,627	49,062	183,306
Reconciliation	Reconciliation	Reconciliation	Reconciliation
Return Depreciation amount Revenue	Return Depreciation amount Revenue	Return Depreciation amount Revenue	Return Depreciation amount Revenue
7,270,315 678,630 814,095 9,862,035.16	5,530,563 499,627 506,128 6,536,318.99	6,669,186 49,062 67,406 6,776,153.63	3,422,147 183,306 186,110 3,539,337.66
7,270,315 678,630 814,095 9,862,035.16	5,530,563 499,627 506,128 6,536,318.99	6,669,186 49,062 67,406 6,776,153.63	3,422,147 183,306 186,110 3,539,337.66

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

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10 "Yes" if a project under PJM OATT Schedule 12, otherwise
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 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 CWP or Cap Exds.
 17 reconciliation - Average of 13 month prior year net plant
 balances plus prior year 13-mo CWP balances.
 Annual Depreciation Ex from Attachment I

PJM Upgrade ID: b1967				PJM Upgrade ID: b1609, b1769				PJM Upgrade ID: b1945				PJM Upgrade ID: b1610			
Blairsville SS				Four Mile Jct				Johnstown SS (2nd xtra)				Yeagertran			
Yes				Yes				Yes				Yes			
No	11.70%			No	11.70%			No	11.70%			No	11.70%		
	12.7509%				12.7509%				12.7509%				12.7509%		
	12.7509%				12.7509%				12.7509%				12.7509%		
	3,283,059				9,372,644				4,878,580				554,933		
	37,508				8,484				99,823				0		
		Reconciliation	Revenue			Reconciliation	Revenue			Reconciliation	Revenue			Reconciliation	Revenue
Return	Depreciation	amount		Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue
418,620	37,508	15,814	471,939.69	1,195,098	8,484	(6,148)	1,194,434.35	622,061	99,823	70,876	743,759.69	70,759	0	(26,951)	41,808.15
418,620	37,508	15,814	471,939.69	1,195,098	8,484	(6,148)	1,194,434.35	622,061	99,823	70,876	743,759.69	70,759	0	(26,951)	41,808.15

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

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10 "Yes" if a project under PJM OATT Schedule 12, otherwise
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 amount of the investment on line 29, Otherwise "No"
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 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 Add.
 17 reconciliation - Average of 13 month prior year net plant
 balances plus prior year 13-mo CWIP balances.
 Annual Depreciation Exp from Attachment I

PJM Upgrade ID: b1990				PJM Upgrade ID: b1801				PJM Upgrade ID: b1965				PJM Upgrade ID: b1839			
Grandview Capacitor				Altoons SVC				Luxor				Grand Point & Guilford			
Yes				Yes				Yes				Yes			
No	11.70%			No	11.70%			No	11.70%			No	11.70%		
	12.7509%				12.7509%				12.7509%				12.7509%		
	12.7509%				12.7509%				12.7509%				12.7509%		
639,751				34,501,128				1,187,844				1,737,290			
13,844				399,670				11,532				19,981			
Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
81,574	13,844	8,412	103,830.40	4,399,210	399,670	36,618	4,835,497.54	151,461	11,532	(68,623)	94,370.06	221,520	19,981	34,446	275,947.18
81,574	13,844	8,412	103,830.40	4,399,210	399,670	36,618	4,835,497.54	151,461	11,532	(68,623)	94,370.06	221,520	19,981	34,446	275,947.18

18 See Calculations for each item below
 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

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PJM Upgrade ID: b1964				PJM Upgrade ID: b1672				PJM Upgrade ID: b1998				PJM Upgrade ID: b1999, b2002				PJM Upgrade ID: b2342																																																															
Moshannon				Carbon Center				Shawville				Northwood				Shuman Hill Sub																																																															
"Yes" if a project under PJM OATT Schedule 12, otherwise "No"				"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"				"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"				"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"				"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"																																																															
Yes				Yes				Yes				Yes				Yes																																																															
No				No				No				No				No																																																															
11.70%				11.70%				11.70%				11.70%				11.70%																																																															
12.7509%				12.7509%				12.7509%				12.7509%				12.7509%																																																															
12.7509%				12.7509%				12.7509%				12.7509%				12.7509%																																																															
5,624,515				441,776				1,063,321				0				5,334																																																															
4,926				4,841				0				0				15																																																															
Return				Reconciliation				Return				Reconciliation				Return				Reconciliation																																																											
717,177				4,906				83,804				785,905.53				56,330				4,841				19,127				80,299.09				135,583				0				(29,659)				105,924.02				0				0				(131,639)				(131,639.85)				680				15				(83,930)				(83,235.65)			
717,177				4,926				83,804				785,905.53				56,330				4,841				19,127				80,299.09				135,583				0				(29,659)				105,924.02				0				0				(131,639)				(131,639.85)				680				15				(83,930)				(83,235.65)			

For Plant in Service
"Pre-Commercial Gap" 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

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10 "Yes" if a project under PJM OATT Schedule 12, otherwise
 11 "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-Add;
 reconciliation - Average of 13 month prior year net plant
 balances plus prior year 13-mo CWIP balances.
 17 Annual Depreciation Exp from Attachment:

PJM Upgrade ID: b1770	PJM Upgrade ID: b2148	PJM Upgrade ID: b0556	PJM Upgrade ID: b1023.1	PJM Upgrade ID: b1941
Buffalo Road	Pleasureville Capacitor	Grover SS Capacitor	502 Junction Substation	Handsome Lake - Homer City
Yes	Yes	Yes	Yes	Yes
No	No	No	No	No
11.70%	11.70%	11.70%	11.70%	11.70%
12.7509%	12.7509%	12.7509%	12.7509%	12.7509%
12.7509%	12.7509%	12.7509%	12.7509%	12.7509%
432,868	0	304,117	9,852,973	12,856,880
1,138	0	0	124,069	178,471
Reconciliation	Reconciliation	Reconciliation	Reconciliation	Reconciliation
Return Depreciation amount Revenue	Return Depreciation amount Revenue	Return Depreciation amount Revenue	Return Depreciation amount Revenue	Return Depreciation amount Revenue
55,195 1,138 1,620 68,152.59	0 0 (196,337) (196,337.00)	38,778 0 0 38,777.65	1,257,619 124,069 1,486,653 2,877,341.32	1,639,367 178,471 1,039,267 2,857,104.77
55,195 1,138 1,620 68,152.59	0 0 (196,337) (196,337.00)	38,778 0 0 38,777.65	1,257,619 124,069 1,486,653 2,877,341.32	1,639,367 178,471 1,039,267 2,857,104.77

For Plant in Service
 "Pre-Commercial Cap" 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

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10 "Yes" if a project under PJM OATT Schedule 12, otherwise
 11 "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 Add.
 reconciliation – Average of 13 month prior year net plant
 balances plus prior year 13-mo CWIP balances.
 17 Annual Depreciation Exp from Attachment I

PJM Upgrade ID: b2343				PJM Upgrade ID: b1840				PJM Upgrade ID: b2235				PJM Upgrade ID: b2260			
West Union				Rider Sub (West Milford)				Monocacy SS				Bartoville SS Capacitor			
Yes				Yes				Yes				Yes			
No	11.70%			No	11.70%			No	11.70%			No	11.70%		
	12.7509%				12.7509%				12.7509%				12.7509%		
	12.7509%				12.7509%				12.7509%				12.7509%		
	889,322				1,416,276				7,930,630				406,290		
	1,892				0				0				0		
Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
113,397	1,892	11,364	126,652.13	180,588	0	0	180,588.20	1,011,293	0	0	1,011,293.44	51,808	0	0	51,808.65
113,397	1,892	11,364	126,652.13	180,588	0	0	180,588.20	1,011,293	0	0	1,011,293.44	51,808	0	0	51,808.65

For Plant in Service
 *The 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

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10 "Yes" if a project under PJM OATT Schedule 12, otherwise
11 "No"
12 "Yes" if the customer has paid a lump sum payment in the
13 amount of the investment on line 29, Otherwise "No"
14 Input the allowed ROE
15 From line 9 above if "No" on line 12 and From line 7 above
16 if "Yes" on line 12
17 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%
18 then line 3, and if line 12 is "Yes" then line 7
19 Forecast - End of prior year net plant plus current year
20 forecast of CWIP or Cap-Add;
reconciliation - Average of 13 month prior year net plant
balances plus prior year 13-mo CWIP balances.
Annual Depreciation Exp from Attachment:

PJM Upgrade ID: b1802	PJM Upgrade ID: b0555	PJM Upgrade ID: b1943	PJM Upgrade ID: b0376	PJM Upgrade ID: b2364 & b2364.1															
Mainsburg SS	Johnstown Sub Capacitor	Clayburg Ring Bus	Conemaugh Capacitor	Squab Hollow SS															
Yes	Yes	Yes	Yes	Yes															
No	No	No	No	No															
11.70%	11.70%	11.70%	11.70%	11.70%															
12.7509%	12.7509%	12.7509%	12.7509%	12.7509%															
12.7509%	12.7509%	12.7509%	12.7509%	12.7509%															
11,885,643	424,729	1,564,123	1,460,269	7,914,219															
0	0	0	0	0															
Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue								
1,515,528	0	0	1,515,528.27	54,157	0	0	54,156.81	199,440	0	0	199,440.01	186,188	0	0	186,187.63	1,009,135	0	0	1,009,135.41
1,515,528	0	0	1,515,528.27	54,157	0	0	54,156.81	199,440	0	0	199,440.01	186,188	0	0	186,187.63	1,009,135	0	0	1,009,135.41

For Plant in Service
"Pre-Commercial Gap" 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

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PJM Upgrade ID: b2362				PJM Upgrade ID: b2156				PJM Upgrade ID: b2546				PJM Upgrade ID: bxxx				Total	Incentive Charged	Revenue Credits	\$9,226,873.54 As A Line 148
Squab Hollow SVC				Shingletown Capacitor				Nyeasner											
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 5, and if line 12 is "Yes" then line 7																			
Forecast - End of prior year net plant plus current year forecast of CWIP or Cap-Add, reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.																			
Annual Depreciation Exp from Attachment 1																			
Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue				
2,410,160	0	0	2,410,159.72	58,493	0	0	58,492.58	27,807	0	0	27,805.80	0.00	0.00	0.00	0.00	221,715,192.34	230,942,065.88	221,715,192.34	
2,410,160	0	0	2,410,159.72	58,493	0	0	58,492.58	27,807	0	0	27,805.80	0.00	0.00	0.00	0.00	221,715,192.34	230,942,065.88	221,715,192.34	

For Plant in Service
 Pre-Commercial Cap 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 12/31/2014

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
	t=N	Issue Date	Maturity Date	ORIGINAL ISSUANCE	Net Proceeds At Issuance	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year* z'	Weighted Outstanding Ratios	Effective Cost Rate (Tables 2 and 3)	Weighted Debt Cost at t = N (h) * (i)
(1)	Long Term Debt 112/31/2015 First Mortgage Bonds 3.85% Senior Unsecured Notes	12/11/2014	6/1/2025	\$ 550,000,000	\$ 545,707,344	\$ 546,138,841	12	\$ 546,138,841	100.00%	3.94%	3.94%
				<u>\$ 550,000,000</u>		<u>\$ 546,138,841</u>		<u>\$ 546,138,841</u>	<u>100.00%</u>		<u>3.94%</u>
											**

t = time
The current portion of long term debt is included in the Net Amount Outstanding at t = N in these calculations.
The outstanding amount (column (e)) for debt retired during the year is the outstanding amount at the last month it was outstanding.
* z' = Average of monthly balances for months outstanding during the year (average of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month).
Interim (individual debenture) debt cost calculations shall be taken to four decimals in percentages (7.2300%, 5.2582%). Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).
** This Total Weighted Average Debt Cost will be shown on Line 101 of formula rate Appendix A.

TABLE 2: Effective Cost Rates For Traditional Front-Loaded Debt Issuances:

YEAR ENDED 12/31/2015

	(sa)	(sb)	(sc)	(sd) (Discount) Premium at Issuance	14	(se) Issuance Expense	(tf) Loss/Gain on Reacquired Debt	(tg) Less Related ADIT (Attachment 1)	(th) Net Proceeds	(ti) Net Proceeds Ratio	(tj) Coupon Rate	(tk) Annual Interest	(tl) Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)
	Long Term Debt L/Affiliate	Issue Date	Maturity Date	Amount Issued									
(1)	3.85% Senior Unsecured NO	12/11/2014	6/1/2025	\$ 550,000,000	\$ (418,000)	\$ 3,874,656	-	xxx	\$ 545,707,344	99.2195	0.03850	\$ 21,175,000	3.94%
				<u>\$ 550,000,000</u>	<u>(418,000)</u>	<u>\$ 3,874,656</u>	<u>-</u>	<u>xxx</u>	<u>\$ 545,707,344</u>			<u>\$ 21,175,000</u>	

* YTM at issuance calculated from an acceptable bond table or from YTM = Internal Rate of Return (IRR) calculation
Effective Cost Rate of Individual Debenture (YTM at issuance): the t=N Cashflow C_t equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows (C_{1/2}, C_{3/4}, etc.).

Trans-Allegheny Interstate Line Company

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
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Internal Rate of Return ¹	4.886348%
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Based on following Financial Formula²:

$$NPV = 0 = \sum_{t=1}^N \frac{C_t}{(1+IRR)^{pwr(t)}}$$

Origination Fees	
Origination Fees	7,780,854
Addition Origination Fees	15,125
Total Issuance Expense	7,796,079

	New Borrowing	Old Borrowing	
Revolving Credit Commitment Fee	0.005	0.0050	
Revolving Credit Commitment Fee		0.0037	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%
Revolving Interest Rate	\$ 350,000,000	Draw 1	DONE			3.249%	4.50%	6.21%			
Revolving Interest Rate	\$ 350,000,000	Draw 2, 3, 4	DONE			3.247%	4.50%	6.21%			
Revolving Interest Rate	\$ 350,000,000	Draw 5	DONE			3.251%	4.50%	6.21%			
Revolving Interest Rate	\$ 350,000,000	Draw 6	DONE - Roll over Draw 1 and 4			3.316%	4.50%	6.21%			
Revolving Interest Rate	\$ 350,000,000	Draw 7	DONE			3.361%	4.50%	6.21%			
Revolving Interest Rate	\$ 350,000,000	Draw 8	DONE - Roll over Draw 2, 3 and 5			3.422%	4.50%	6.21%			
Revolving Interest Rate	\$ 350,000,000	Draw 9	DONE			3.417%	4.50%	6.21%			
Revolving Interest Rate	\$ 350,000,000	Draw 10	DONE			3.348%	4.50%	6.21%			
Revolving Interest Rate	\$ 350,000,000	Draw 11	DONE - Roll over Draw 6 and 9			3.498%	4.50%	6.21%			
Revolving Interest Rate	\$ 450,000,000	Draw 12	DONE - Roll over Draw 10			3.418%	4.50%	6.21%			
Revolving Interest Rate	\$ 450,000,000	Draw 13	DONE - Roll over Draw 7 and 8			3.398%	4.50%	6.21%			
Revolving Interest Rate	\$ 450,000,000	Draw 14	DONE			3.275%	4.50%	6.21%			
Revolving Interest Rate	\$ 450,000,000	Draw 15	DONE			3.275%	4.50%	6.21%			
Revolving Interest Rate	\$ 450,000,000	Draw 16	DONE - Roll over Draw 11			3.289%	4.50%	6.21%			
Revolving Interest Rate	\$ 450,000,000	Draw 17	DONE			3.248%	4.50%	6.21%			
Revolving Interest Rate	\$ 450,000,000	Draw 17A	DONE - Roll over Draw 12, 14 and 15			3.286%	4.50%	6.21%			
Revolving Interest Rate	\$ 450,000,000	Draw 18	DONE - Roll over Draw 13 and 17			3.286%	4.50%	6.21%			
Revolving Interest Rate	\$ 450,000,000	Draw 19	DONE			3.283%	4.50%	6.21%			
Revolving Interest Rate	\$ 450,000,000	Draw 20	DONE - Roll over Draw 16			3.304%	4.50%	6.21%			
Revolving Interest Rate	\$ 450,000,000	Draw 21	DONE - Roll over Draw 17A and 19			3.312%	4.50%	6.21%			
Revolving Interest Rate	\$ 450,000,000	Draw 22	DONE - Roll over Draw 18			3.312%	4.50%	6.21%			
Revolving Interest Rate	\$ 450,000,000	Draw 23	DONE			3.222%	4.50%	6.21%			
Revolving Interest Rate	\$ 450,000,000	Draw 24	DONE Roll over Draw 20			3.213%	4.50%	6.21%			
Revolving Interest Rate	\$ 450,000,000	Draw 25	DONE Roll over Draw 21, 22 and 23			3.174%	4.50%	6.21%			
Revolving Interest Rate	\$ 450,000,000	Draw 26	DONE Roll over Draw 25			3.169%	4.50%	6.21%			
Revolving Interest Rate	\$ 450,000,000	Draw 27	DONE - Pay off Draw 26			3.196%	4.50%	6.21%			
Revolving Interest Rate	\$ 450,000,000	Draw 28	DONE			1.936%	4.50%	6.21%			

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
Year		Capital Expenditures	Principle Drawn In Quarter (\$000's)	Principle Drawn To Date	Outstanding Debt Balance	Interest Expense	Origination Fees	Commitment	Net Cash Flows (D-F-G-H)	Interest at effective rate	Amortization of origination fees and commitment fees
2008											
12/24/2007	Q4	68,183,000	10,000,000	10,000,000	10,000,000		734,955.02		9,265,045	-	-
01/31/2008	Q1			10,000,000	9,265,045		31,013.00		(31,013)	46,132	46,132
02/4/2008	Q1			10,000,000	9,280,164		69,578.45		(69,578)	4,853	4,853
02/6/2008	Q1			10,000,000	9,215,438		137.50		(138)	2,409	2,409
02/29/2008	Q1			10,000,000	9,217,710		2,960.00		(2,960)	27,752	27,752
03/5/2008	Q1			10,000,000	9,242,502		125,384.16		(125,384)	6,042	6,042
3/24/2008	Q1	25,543,000		10,000,000	9,123,160	155,047.57			(155,048)	22,684	(132,363)
03/31/2008	Q1			10,000,000	8,990,797		17,011.00		(17,011)	8,230	8,230
04/30/2008	Q2			10,000,000	8,982,016		197,269.56		(197,270)	35,289	35,289
05/19/2008	Q2			10,000,000	8,820,035		109,824.88		(109,825)	21,931	21,931
6/23/2008	Q2	20,509,000		10,000,000	8,732,141	97,477.43			(97,477)	40,038	(57,439)
06/26/2008	Q2			10,000,000	8,674,702		43,098.82		(43,099)	3,402	3,402
06/30/2008	Q2			10,000,000	8,635,005		13,267.50		(13,268)	4,516	4,516
08/8/2008	Q3			10,000,000	8,626,253		1,577.79		(1,578)	44,084	44,084
08/13/2008	Q3			10,000,000	8,668,760		62,776.98		(62,777)	5,667	5,667
8/15/2008	Q3		55,000,000	65,000,000	8,611,650	59,689.48	7,780,953.85		47,159,357	2,251	(57,438)
8/20/2008	Q3			65,000,000	55,773,258		530.00		(530)	36,461	36,461
8/25/2008	Q3			65,000,000	55,809,189		15,125.00		(15,125)	36,485	36,485
9/3/2008	Q3			65,000,000	55,830,549		82,654.66		(82,655)	65,714	65,714
9/8/2008	Q3			65,000,000	55,813,609		1,957.50		(1,958)	36,487	36,487
9/11/2008	Q3			65,000,000	55,848,138		18,845.84		(18,846)	21,903	21,903
9/15/2008	Q3			45,000,000	55,828,196	243,199.31			(243,199)	29,196	(214,004)
9/25/2008	Q3		(20,000,000)	45,000,000	35,614,192		7,525.25		(7,525)	46,580	46,580
9/29/2008	Q3			45,000,000	35,653,247		98,058.08		(98,058)	18,645	18,645
9/30/2008	Q3	24,995,000		45,000,000	35,573,834		18,136.90	235,520.83	(253,658)	4,650	4,650
10/2/2008	Q4		20,000,000	65,000,000	35,324,826			78,506.96	19,921,493	9,235	9,235
10/17/2008	Q4			65,000,000	55,255,554		2,030.03		(2,030)	108,439	108,439

Trans-Allegheny Interstate Line Company

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
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Internal Rate of Return ¹	4.886348%
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Based on following Financial Formula²:

$$NPV = 0 = \sum_{t=1}^N C_t / (1 + IRR)^{pwr(t)}$$

Origination Fees	7,780,954
Origination Fees	15,125
Addition Origination Fees	
Total Issuance Expense	7,796,079

Revolving Credit Commitment Fee	New Borrowing	Old Borrowing
Revolving Credit Commitment Fee	0.005	0.0050
		0.0037

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

1/3/2011	Q1		820,000,000	814,283,991		140,277.78	(140,278)	1,171,579	1,171,579
1/18/2011	Q1		820,000,000	815,315,292	9,000,000		(9,000,000)	1,600,050	(7,399,950)
1/26/2011	Q1	(115,000,000)	705,000,000	807,915,342	966,600.56		(115,966,601)	845,228	(121,373)
1/26/2011	Q1	115,000,000	820,000,000	692,793,969			115,000,000	-	-
2/9/2011	Q1	(20,000,000)	800,000,000	807,793,969	118,552.78		(20,118,553)	1,479,507	1,360,954
2/9/2011	Q1	(95,000,000)	705,000,000	789,154,923	797,767.78		(95,797,768)	-	(797,768)
2/9/2011	Q1	115,000,000	820,000,000	693,357,156			115,000,000	-	-
2/14/2011	Q1	(140,000,000)	680,000,000	808,357,156	1,201,215.56		(141,201,216)	528,453	(672,763)
2/14/2011	Q1	140,000,000	820,000,000	667,684,393			140,000,000	-	-
2/16/2011	Q1		820,000,000	807,684,393		3,098.63	(3,099)	211,164	211,164
4/1/2011	Q2		820,000,000	807,892,458			(97,778)	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	458,289,631	34,417.78		(20,034,418)	599,398	564,980
10/18/2011	Q4		450,000,000	438,854,811			(290,417)	4,902,813	4,902,813
1/17/2012	Q1		450,000,000	443,467,207	9,000,000		(9,000,000)	5,306,145	(3,693,855)
3/2/2012	Q1		450,000,000	439,773,352		3,070.00	(3,070)	2,594,240	2,594,240
7/15/2012	Q3		450,000,000	442,364,522	9,000,000		(9,000,000)	7,874,847	(1,125,153)
1/15/2013	Q1		450,000,000	441,239,369	9,000,000		(9,000,000)	10,740,283	1,740,283
7/15/2013	Q3		450,000,000	442,979,652	9,000,000		(9,000,000)	10,604,752	1,604,752
1/15/2014	Q1		450,000,000	444,584,404	9,000,000		(9,000,000)	10,821,705	1,821,705
7/15/2014	Q3		450,000,000	446,406,108	9,000,000		(9,000,000)	10,686,780	1,686,780
1/15/2015	Q1	(450,000,000)	-	448,092,888	9,000,000		(459,000,000)	10,907,105	1,907,105

Commitment fees for 4th quarter 2008

ATTACHMENT 3
Accounting of Transfers Between
CWIP and Plant In Service

**Trans-Allegheny Interstate Line Company
Detail Transfers from CWIP to Plant in Service
2014 Reconciliation of Transmission Revenue Requirement Formula Rate**

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

**Trans-Allegheny Interstate Line Company
Detail Transfers from CWIP to Plant in Service
2014 Reconciliation of Transmission Revenue Requirement Formula Rate**

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
TrAIL Projects					
13418659	478437918	35500	Line Construction 5	(5,531.79)	January 1, 2014
	478437918	35500	Line Construction 5	71,110.43	July 1, 2014
	478437918	35500	Line Construction 5	<u>(11,378.14)</u>	November 1, 2014
			Total	54,200.50	
13418878	478439181	35500	Line Construction 13	3,747.37	July 1, 2014
	478439181	35500	Line Construction 13	<u>(603.16)</u>	November 1, 2014
			Total	3,144.21	
13418900	478439187	35500	Line Construction 14	4,550.37	July 1, 2014
	478439187	35500	Line Construction 14	<u>(732.42)</u>	November 1, 2014
			Total	3,817.95	
13418901	478439208	35500	Line Construction 15	3,893.37	July 1, 2014
	478439208	35500	Line Construction 15	<u>(626.67)</u>	November 1, 2014
			Total	3,266.70	
13416100	478316423	35500	Line Construction 16	(5,418.36)	January 1, 2014
	478316423	35500	Line Construction 16	(100.00)	March 1, 2014
	478316423	35500	Line Construction 16	12,294.75	July 1, 2014
	478316423	35500	Line Construction 16	<u>(1,912.74)</u>	November 1, 2014
			Total	4,863.65	
13419823	478518838	35300	SS Construction 4	283,439.76	January 1, 2014
	478518838	35300	SS Construction 4	24,879.93	July 1, 2014
	478518838	35300	SS Construction 4	<u>(4,004.59)</u>	November 1, 2014
			Total	304,315.10	
13421050	484756194	35300	SS Construction 17	414.56	January 1, 2014
	484756194	35300	SS Construction 17	(18,256.66)	February 1, 2014
	484756194	35300	SS Construction 17	285.46	April 1, 2014
	484756194	35300	SS Construction 17	73,982.69	July 1, 2014
	484756194	35300	SS Construction 17	<u>(11,693.56)</u>	November 1, 2014
			Total	44,732.49	
		Total 502 Junction to Territorial Line		<u><u>1,165,012.48</u></u>	

**Trans-Allegheny Interstate Line Company
Detail Transfers from CWIP to Plant in Service
2014 Reconciliation of Transmission Revenue Requirement Formula Rate**

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
TrAIL Projects					
Other Projects					
13395935	477989701	35610	Osage-Whiteley(WP) - 8.5mi new 138k	(25,983.26)	January 1, 2014
	477989701	35610	Osage-Whiteley(WP) - 8.5mi new 138k	16,577.92	February 1, 2014
	477989701	35610	Osage-Whiteley(WP) - 8.5mi new 138k	916.05	March 1, 2014
	477989701	35610	Osage-Whiteley(WP) - 8.5mi new 138k	521.80	April 1, 2014
	477989701	35610	Osage-Whiteley(WP) - 8.5mi new 138k	13.23	August 1, 2014
	477989701	35610	Osage-Whiteley(WP) - 8.5mi new 138k	(8,909.42)	October 1, 2014
	477989701	35610	Osage-Whiteley(WP) - 8.5mi new 138k	0.44	November 1, 2014
	477989701	35610	Osage-Whiteley(WP) - 8.5mi new 138k	<u>0.46</u>	December 1, 2014
				(16,862.78)	
13395937	477989703	35610	Osage-Whiteley(MP) - 5.8-mi new 138	1,967.30	January 1, 2014
	477989703	35610	Osage-Whiteley(MP) - 5.8-mi new 138	4,993.19	April 1, 2014
	477989703	35610	Osage-Whiteley(MP) - 5.8-mi new 138	0.44	November 1, 2014
	477989703	35610	Osage-Whiteley(MP) - 5.8-mi new 138	<u>0.46</u>	December 1, 2014
				6,961.39	
13411476	478195268	35300	Osage-Whiteley 138kV Line (WV) (b10	(31,244.41)	January 1, 2014
	478195268	35300	Osage-Whiteley 138kV Line (WV) (b10	308.79	February 1, 2014
	478195268	35300	Osage-Whiteley 138kV Line (WV) (b10	432.65	March 1, 2014
	478195268	35300	Osage-Whiteley 138kV Line (WV) (b10	<u>131.22</u>	December 1, 2014
				(30,371.75)	
13420642	478543198	35300	33007026 Whiteley SS: Add Line Term	1,713.06	January 1, 2014
	478543198	35300	33007026 Whiteley SS: Add Line Term	3,175.37	February 1, 2014
	478543198	35300	33007026 Whiteley SS: Add Line Term	(119.29)	August 1, 2014
	478543198	35300	33007026 Whiteley SS: Add Line Term	<u>(1,347.91)</u>	September 1, 2014
				3,421.23	
13448299	486072630	35300	502 Jct Substation - Install 500/13	2,955.70	January 1, 2014
	486072630	35300	502 Jct Substation - Install 500/13	(129,297.19)	February 1, 2014
	486072630	35300	502 Jct Substation - Install 500/13	45.91	March 1, 2014
	486072630	35300	502 Jct Substation - Install 500/13	3,848.27	April 1, 2014
	486072630	35300	502 Jct Substation - Install 500/13	0.28	September 1, 2014
	486072630	35300	502 Jct Substation - Install 500/13	5.66	October 1, 2014
	486072630	35300	502 Jct Substation - Install 500/13	<u>13.49</u>	December 1, 2014
				(122,427.88)	
13645811	505210064	35300	SN - Grandview: Install a 31.8 MVAR	962.81	January 1, 2014
	505210064	35300	SN - Grandview: Install a 31.8 MVAR	<u>(6,998.48)</u>	April 1, 2014
				(6,035.67)	
13419076	478440131	35300	33006884 - Wylie Ridge SS: Install	111,193.75	July 1, 2014
13356601	506387005	35300	Altoona Sub - Install 250 MVAR SVC	34,854,326.69	June 1, 2014
	506387005	35300	Altoona Sub - Install 250 MVAR SVC	(529,827.09)	July 1, 2014
	506387005	35300	Altoona Sub - Install 250 MVAR SVC	48,548.23	August 1, 2014
	506387005	35300	Altoona Sub - Install 250 MVAR SVC	506,414.92	September 1, 2014
	506387005	35300	Altoona Sub - Install 250 MVAR SVC	(16,668.68)	October 1, 2014
	506387005	35300	Altoona Sub - Install 250 MVAR SVC	24,627.76	November 1, 2014
	506387005	35300	Altoona Sub - Install 250 MVAR SVC	<u>13,376.05</u>	December 1, 2014
				34,900,797.88	
13806707	519318731	35300	Armstrong SS: New 345-138kv Yard	13,153,351.64	June 1, 2014
	519318731	35300	Armstrong SS: New 345-138kv Yard	534,850.50	July 1, 2014
	519318731	35300	Armstrong SS: New 345-138kv Yard	(225,374.66)	August 1, 2014
	519318731	35300	Armstrong SS: New 345-138kv Yard	(5,395,484.71)	September 1, 2014
	519318731	35300	Armstrong SS: New 345-138kv Yard	6,363,337.97	October 1, 2014
	519318731	35300	Armstrong SS: New 345-138kv Yard	2,209,182.44	November 1, 2014
	519318731	35300	Armstrong SS: New 345-138kv Yard	<u>(791,168.29)</u>	December 1, 2014
				15,848,694.89	
13752323	514900842	35300	Black Oak SVC - Replace Firewalls	21,750.64	May 1, 2014

**Trans-Allegheny Interstate Line Company
Detail Transfers from CWIP to Plant in Service
2014 Reconciliation of Transmission Revenue Requirement Formula Rate**

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
TRAIL Projects					
13609510	533838718	35300	Blairsville Replace 138/115 kV	1,905,741.74	June 1, 2014
	533838718	35300	Blairsville Replace 138/115 kV	<u>(26,766.11)</u>	July 1, 2014
				1,878,975.63	
13625256	504032903	35300	Buffalo Road 115kV	433,413.49	November 1, 2014
	504032903	35300	Buffalo Road 115kV	<u>592.35</u>	December 1, 2014
				434,005.84	
13123150	511281973	35500	Build 230 kV Line - Conemaugh to Seward	13,636,325.39	September 1, 2014
	511281973	35500	Build 230 kV Line - Conemaugh to Seward	11,352.44	October 1, 2014
	511281973	35500	Build 230 kV Line - Conemaugh to Seward	(1,990.68)	November 1, 2014
	511281973	35500	Build 230 kV Line - Conemaugh to Seward	<u>(4,544.09)</u>	December 1, 2014
				13,641,143.06	
13969059	527945981	35300	Carbon Center SS: Install 230 kV	398,202.91	June 1, 2014
	527945981	35300	Carbon Center SS: Install 230 kV	11,163.37	July 1, 2014
	527945981	35300	Carbon Center SS: Install 230 kV	(7,605.07)	August 1, 2014
	527945981	35300	Carbon Center SS: Install 230 kV	14,183.38	September 1, 2014
	527945981	35300	Carbon Center SS: Install 230 kV	<u>30,145.89</u>	October 1, 2014
				446,090.48	
13123835	542480347	35300	Conemaugh - Install 3 Singe Phase	11,646,209.69	September 1, 2014
	542480347	35300	Conemaugh - Install 3 Singe Phase	(6,634.71)	October 1, 2014
	542480347	35300	Conemaugh - Install 3 Singe Phase	7,507.22	November 1, 2014
	542480347	35300	Conemaugh - Install 3 Singe Phase	<u>(2,970.00)</u>	December 1, 2014
				11,644,112.20	
13695717	511415980	35300	Doubs SS - Install #2 Cap	610,053.52	May 1, 2014
	511415980	35300	Doubs SS - Install #2 Cap	239,426.84	June 1, 2014
	511415980	35300	Doubs SS - Install #2 Cap	15,228.41	July 1, 2014
	511415980	35300	Doubs SS - Install #2 Cap	(13,613.44)	August 1, 2014
	511415980	35300	Doubs SS - Install #2 Cap	<u>(1,369.08)</u>	September 1, 2014
				849,726.25	
13575877	500926008	35300	Doubs SS - Install #4 Cap	3,303,432.97	January 1, 2014
	500926008	35300	Doubs SS - Install #4 Cap	(29,103.97)	February 1, 2014
	500926008	35300	Doubs SS - Install #4 Cap	744,996.81	March 1, 2014
	500926008	35300	Doubs SS - Install #4 Cap	182.03	April 1, 2014
	500926008	35300	Doubs SS - Install #4 Cap	(59.75)	August 1, 2014
	500926008	35300	Doubs SS - Install #4 Cap	14,515.09	September 1, 2014
	500926008	35300	Doubs SS - Install #4 Cap	<u>14,458.72</u>	October 1, 2014
				4,048,421.90	
13316638	511281421	35300	Farmers Valley-Add	934,823.26	January 1, 2014
	511281421	35300	Farmers Valley-Add	85.43	April 1, 2014
	511281421	35300	Farmers Valley-Add	<u>6.87</u>	May 1, 2014
				934,915.56	
13241102	499618586	35300	Four Mile Junction 230/115 kV	9,381,133.14	December 1, 2014
13632172	504740994	35300	Grand Point Substation - Install	947,426.50	June 1, 2014
	504740994	35300	Grand Point Substation - Install	(7,104.92)	July 1, 2014
	504740994	35300	Grand Point Substation - Install	418.26	August 1, 2014
	504740994	35300	Grand Point Substation - Install	202.92	November 1, 2014
	504740994	35300	Grand Point Substation - Install	<u>4.17</u>	December 1, 2014
				940,946.93	
13632180	504741016	35300	Guilford Substation - Install 2nd	818,486.29	June 1, 2014
	504741016	35300	Guilford Substation - Install 2nd	(7,027.00)	July 1, 2014
	504741016	35300	Guilford Substation - Install 2nd	2.78	August 1, 2014
	504741016	35300	Guilford Substation - Install 2nd	17.59	September 1, 2014
	504741016	35300	Guilford Substation - Install 2nd	0.94	November 1, 2014
	504741016	35300	Guilford Substation - Install 2nd	<u>3.85</u>	December 1, 2014
				811,484.45	

**Trans-Allegheny Interstate Line Company
Detail Transfers from CWIP to Plant in Service
2014 Reconciliation of Transmission Revenue Requirement Formula Rate**

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					
13744988	514254724	35610	Handsome Lake - Homery City 345kV	10,750,043.07	June 1, 2014
	514254724	35610	Handsome Lake - Homery City 345kV	(474,614.48)	July 1, 2014
	514254724	35610	Handsome Lake - Homery City 345kV	(1,237,212.02)	August 1, 2014
	514254724	35610	Handsome Lake - Homery City 345kV	2,696,398.83	September 1, 2014
	514254724	35610	Handsome Lake - Homery City 345kV	526,598.94	October 1, 2014
	514254724	35610	Handsome Lake - Homery City 345kV	2,160,563.31	November 1, 2014
	514254724	35610	Handsome Lake - Homery City 345kV	<u>(1,386,446.34)</u>	December 1, 2014
				13,035,331.31	
13484528	511281432	35300	Harvey Run: Install 21.7	831,937.64	March 1, 2014
	511281432	35300	Harvey Run: Install 21.7	184.60	April 1, 2014
	511281432	35300	Harvey Run: Install 21.7	(14.01)	July 1, 2014
	511281432	35300	Harvey Run: Install 21.7	92.30	August 1, 2014
	511281432	35300	Harvey Run: Install 21.7	<u>0.99</u>	November 1, 2014
			832,201.52		
13450738	508029758	35300	Hunterstown: 500kV SVC - Install	44,000,635.59	June 1, 2014
	508029758	35300	Hunterstown: 500kV SVC - Install	(199,588.97)	July 1, 2014
	508029758	35300	Hunterstown: 500kV SVC - Install	52,805.86	August 1, 2014
	508029758	35300	Hunterstown: 500kV SVC - Install	32,606.44	September 1, 2014
	508029758	35300	Hunterstown: 500kV SVC - Install	9,560.28	October 1, 2014
	508029758	35300	Hunterstown: 500kV SVC - Install	(3,176,851.33)	November 1, 2014
	508029758	35300	Hunterstown: 500kV SVC - Install	<u>2,677.93</u>	December 1, 2014
			40,721,845.80		
14146125	538009795	35300	Hunterstown: SVC Alstom	43,046.73	June 1, 2014
	538009795	35300	Hunterstown: SVC Alstom	(2,933.46)	July 1, 2014
	538009795	35300	Hunterstown: SVC Alstom	226.91	November 1, 2014
	538009795	35300	Hunterstown: SVC Alstom	<u>1.66</u>	December 1, 2014
			40,341.84		
13627512	504570748	35300	Johnstown Substation - Install 2nd	1,892,232.60	June 1, 2014
	504570748	35300	Johnstown Substation - Install 2nd	3,220,679.40	July 1, 2014
	504570748	35300	Johnstown Substation - Install 2nd	(234,185.39)	August 1, 2014
	504570748	35300	Johnstown Substation - Install 2nd	950.16	September 1, 2014
	504570748	35300	Johnstown Substation - Install 2nd	18,890.27	October 1, 2014
	504570748	35300	Johnstown Substation - Install 2nd	(1,281.13)	November 1, 2014
	504570748	35300	Johnstown Substation - Install 2nd	<u>2,302.97</u>	December 1, 2014
				4,899,588.88	
13526185	495300103	35300	Kammer SS: T2 Xfmr	28,550.54	November 1, 2014
	495300103	35300	Kammer SS: T2 Xfmr	<u>66,135.62</u>	December 1, 2014
			94,686.16		
13584710	501418347	35300	Luxor 138kV - Install 44 Mvar Cap	1,195,820.98	July 1, 2014
	501418347	35300	Luxor 138kV - Install 44 Mvar Cap	192.46	August 1, 2014
	501418347	35300	Luxor 138kV - Install 44 Mvar Cap	3,324.05	September 1, 2014
	501418347	35300	Luxor 138kV - Install 44 Mvar Cap	<u>37.95</u>	November 1, 2014
			1,199,375.44		
13695951	511416938	35300	Meadowbrook SS - Inst SVC Facilities	9,374,018.37	June 1, 2014
	511416938	35300	Meadowbrook SS - Inst SVC Facilities	258,492.89	July 1, 2014
	511416938	35300	Meadowbrook SS - Inst SVC Facilities	459,882.85	August 1, 2014
	511416938	35300	Meadowbrook SS - Inst SVC Facilities	90,092.05	September 1, 2014
	511416938	35300	Meadowbrook SS - Inst SVC Facilities	(407,169.32)	October 1, 2014
	511416938	35300	Meadowbrook SS - Inst SVC Facilities	737,227.09	November 1, 2014
	511416938	35300	Meadowbrook SS - Inst SVC Facilities	<u>12,293.40</u>	December 1, 2014
				10,524,837.33	
13448261	486072606	35300	Meadowbrook SS - Install SVC	49,785,861.59	June 1, 2014
	486072606	35300	Meadowbrook SS - Install SVC	(166,116.64)	July 1, 2014
	486072606	35300	Meadowbrook SS - Install SVC	41,765.20	August 1, 2014
	486072606	35300	Meadowbrook SS - Install SVC	63,701.67	September 1, 2014
	486072606	35300	Meadowbrook SS - Install SVC	12,051.66	October 1, 2014
	486072606	35300	Meadowbrook SS - Install SVC	(129,142.81)	November 1, 2014
	486072606	35300	Meadowbrook SS - Install SVC	<u>(83,671.07)</u>	December 1, 2014

**Trans-Allegheny Interstate Line Company
Detail Transfers from CWIP to Plant in Service
2014 Reconciliation of Transmission Revenue Requirement Formula Rate**

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
TRAIL Projects					
				49,524,449.60	
13442047	485846085	35011	Meadowbrook SS - Land Purchase for SVC	483,164.66	January 1, 2014
	485846085	35011	Meadowbrook SS - Land Purchase for SVC	(6,556.14)	February 1, 2014
	485846085	35011	Meadowbrook SS - Land Purchase for SVC	(2,701.07)	March 1, 2014
	485846085	35011	Meadowbrook SS - Land Purchase for SVC	<u>238.77</u>	July 1, 2014
				474,146.22	
13609744	503025824	35300	Moshannon 230 kV	5,629,440.75	December 1, 2014
14199237	540737695	35300	Relay - Waldo Run SS to Lamberton SS	73,813.30	December 1, 2014
13123478	511281243	35022	ROW - 230 kV Line Conemaugh to Seward	187,480.12	June 1, 2014
	511281243	35022	ROW - 230 kV Line Conemaugh to Seward	(2,479.55)	July 1, 2014
	511281243	35022	ROW - 230 kV Line Conemaugh to Seward	523.96	September 1, 2014
	511281243	35022	ROW - 230 kV Line Conemaugh to Seward	59.36	October 1, 2014
	511281243	35022	ROW - 230 kV Line Conemaugh to Seward	<u>5.66</u>	November 1, 2014
				185,589.55	
13386253	542482642	35300	Seward 230 kV - Conemaugh Construct	1,367,581.92	September 1, 2014
	542482642	35300	Seward 230 kV - Conemaugh Construct	136,533.05	October 1, 2014
	542482642	35300	Seward 230 kV - Conemaugh Construct	<u>(82.08)</u>	November 1, 2014
				1,504,032.89	
13641031	504991184	35610	Siting Work for Armstrong SS	1,810,885.32	March 1, 2014
	504991184	35610	Siting Work for Armstrong SS	65,949.94	April 1, 2014
	504991184	35610	Siting Work for Armstrong SS	151,327.22	May 1, 2014
	504991184	35610	Siting Work for Armstrong SS	16,434.63	June 1, 2014
	504991184	35610	Siting Work for Armstrong SS	(11,288.28)	July 1, 2014
	504991184	35610	Siting Work for Armstrong SS	7,757.19	August 1, 2014
	504991184	35610	Siting Work for Armstrong SS	(2,012,633.66)	September 1, 2014
	504991184	35610	Siting Work for Armstrong SS	(16,269.78)	November 1, 2014
	504991184	35220	Siting Work for Armstrong SS	<u>3,120.85</u>	December 1, 2014
				15,283.43	
13661476	506017368	35300	SS - Blairsville E. Replace	1,264,855.30	June 1, 2014
	506017368	35300	SS - Blairsville E. Replace	175,655.55	July 1, 2014
	506017368	35300	SS - Blairsville E. Replace	707.09	August 1, 2014
	506017368	35300	SS - Blairsville E. Replace	221.33	September 1, 2014
	506017368	35300	SS - Blairsville E. Replace	147.40	November 1, 2014
	506017368	35300	SS - Blairsville E. Replace	<u>2.54</u>	December 1, 2014
				1,441,589.21	
14010237	542480815	35300	SS - Conemaugh-Seward 230 kV	185,832.43	September 1, 2014
	542480815	35300	SS - Conemaugh-Seward 230 kV	(138,962.63)	October 1, 2014
	542480815	35300	SS - Conemaugh-Seward 230 kV	<u>2.03</u>	November 1, 2014
				46,871.83	
14020629	530998617	35300	Purchase Land Waldo Run Sub	1,300,046.66	December 1, 2014
14082160	536767657	35610 & 35011	138kV Glen Falls - Lamberton	5,216,695.22	December 1, 2014
14019830	530917549	35300	Waldo Run Substation	45,762,096.29	December 1, 2014
13752842	654797141	35300	West Union SS: Instal 138 kV Cap	732,345.77	December 1, 2014
13520143	494614107	35300	Wylie Ridge SS: Rep #6 Xfmr	90,534.30	July 1, 2014
			Total Other Projects	<u>279,073,220.44</u>	
			Total Additions	<u>280,238,232.92</u>	

ATTACHMENT 4

Worksheet Removing Purchase Accounting Entries

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

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

Return/Capitalization Calculations

Description	Account	Source	Amount
Preferred Dividends	437	2014 FERC Form 1, p118.29.c	\$ -
Common Stock			
Proprietary Capital			
Common Stock	201	2014 FERC Form 1, p112.2.c	1,000
Other Paid-in Capital	208 - 211	2014 FERC Form 1, p112.7.c	809,298,114
Adjustments to account 211 due to Purchase Acctg Entries		2013 FERC Form 1, p253.7.b	-
Retained Earnings	215, 215.1, 216	2014 FERC Form 1, p112.11.c	11,201,191
Remove adjustments to account 216 due to Purchase Acctg Entries:		2014 FERC Form 1, p118.10.d	-
Remove adjustments to account 216 due to Purchase Acctg Entries:		2014 FERC Form 1, p118.10.c	-
Less Unappropriated Undistributed Subsidiary Earnings	216.1	2014 FERC Form 1, p112.12.c	-
Less Accumulated Other Comprehensive Income	219	2014 FERC Form 1, p112.15.c	-
Less Preferred Stock Issued	204	2014 FERC Form 1, p112.3.c	-
Total Common Stock			<u>\$ 820,500,305</u>
Capitalization			
Long Term Debt	221-226	2014 FERC Form 1, p112.24.c	\$ 549,584,218
Less Unamortized Loss on Reacquired Debt	189	2014 FERC Form 1, p111.81.c	-
Plus Unamortized Gain on Reacquired Debt	257	2014 FERC Form 1, p113.61.c	-
Less ADIT associated with Gain or Loss	283	2014 FERC Form 1, Schedule Page 276	-
Total Long Term Debt			<u>549,584,218</u>
Preferred Stock	204	2014 FERC Form 1, p112.3.c	-
Common Stock			<u>820,500,305</u>
Total Capitalization			<u>\$ 1,370,084,523</u>
Debt %		Total Long Term Debt / Total Capitalization	40.1132%
Preferred %		Preferred Stock / Total Capitalization	0.00%
Common %		Common Stock / Total Capitalization	59.8868%