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May 15, 2017

*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 2017 Formula Rate Annual Update  
Docket Nos. ER07-562-000

Dear Secretary Bose:

Pursuant to the Commission's order dated May 31, 2007 in Docket No. ER07-562-000<sup>1</sup> and the uncontested settlement approved by the Commission in an order dated July 21, 2008 in Docket No. ER07-562-004,<sup>2</sup> Trans-Allegheny Interstate Line Company ("TrAILCo") hereby submits for informational purposes its 2017 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 2016 Rate Year<sup>3</sup> (Attachment 1), (ii) the annual transmission revenue requirements for the 2017 Rate Year to become effective on June 1, 2017 (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).

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

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

<sup>3</sup> The "Rate Year" begins on June 1 of a given calendar year and continues through May 31 of the subsequent calendar year.

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

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

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

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

Respectfully submitted,

/s/ Mike Naeve

Mike Naeve

*Attorney for  
Trans-Allegheny Interstate Line Company*

Enclosures

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

**ATTACHMENT 1**

**Reconciliation of 2016**

**Annual Transmission Revenue Requirements**

ATTACHMENT H-18A

<b>Trans-Allegheny Interstate Line Company</b>			<b>TrAILCo</b>	
<b>Formula Rate -- Appendix A</b>	<b>Notes</b>	<b>FERC Form 1 Page # or Instruction</b>		
<b>Shaded cells are input cells</b>			<b>2016 Reconciliation</b>	

**Allocators**

<b>Wages &amp; Salary Allocation Factor</b>				
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	<b>Wages &amp; Salary Allocator</b>		(Line 1 / Line 4), if line 2 = 0, then 100%	<b>100.0000%</b>
<b>Plant Allocation Factors</b>				
6	Electric Plant In Service	(Note B)	Attachment 5	1,869,418,014
7	Total Plant In Service		(Line 6)	1,869,418,014
8	Accumulated Depreciation (Total Electric Plant)		Attachment 5	168,454,669
9	Total Accumulated Depreciation		(Line 8)	168,454,669
10	Net Plant		(Line 7 - Line 9)	1,700,963,345
11	Transmission Gross Plant		(Line 15 + Line 21)	1,869,418,014
12	<b>Gross Plant Allocator</b>		(Line 11 / Line 7, if Line 7=0, enter 100%)	<b>100.0000%</b>
13	Transmission Net Plant		(Line 11 - Line 29)	1,700,963,345
14	<b>Net Plant Allocator</b>		(Line 13 / Line 10, if line 10=0, enter 100%)	<b>100.0000%</b>

**Plant Calculations**

<b>Transmission Plant</b>				
15	Transmission Plant In Service	(Note B)	Attachment 5	1,794,410,244
16	New Trans. Plant Adds. for Current Calendar Year (13 average balance)	(Note B)	Attachment 6	0
17	<b>Total Transmission Plant</b>		(Line 15 + Line 16)	<b>1,794,410,244</b>
18	General & Intangible		Attachment 5	75,007,770
19	Total General & Intangible		(Line 18)	75,007,770
20	Wage & Salary Allocator		(Line 5)	100.0000%
21	<b>Transmission Related General and Intangible Plant</b>		(Line 19 * Line 20)	<b>75,007,770</b>
22	<b>Transmission Related Plant</b>		<b>(Line 17 + Line 21)</b>	<b>1,869,418,014</b>
<b>Accumulated Depreciation</b>				
23	Transmission Accumulated Depreciation	(Note B)	Attachment 5	152,116,262
24	Accumulated General Depreciation		Attachment 5	7,483,964
25	Accumulated Intangible Amortization		Attachment 5	8,854,442
26	Total Accumulated General and Intangible Depreciation		(Sum Lines 24 to 25)	16,338,406
27	Wage & Salary Allocator		(Line 5)	100.0000%
28	<b>Transmission Related General &amp; Intangible Accumulated Depreciation</b>		(Line 26 * Line 27)	<b>16,338,406</b>
29	<b>Total Transmission Related Accumulated Depreciation</b>		<b>(Line 23 + Line 28)</b>	<b>168,454,669</b>
30	<b>Total Transmission Related Net Property, Plant &amp; Equipment</b>		<b>(Line 22 - Line 29)</b>	<b>1,700,963,345</b>

**Adjustment To Rate Base**

<b>Accumulated Deferred Income Taxes</b>				
31	ADIT net of FASB 106 and 109	Enter Negative	Attachment 1	-283,045,574
32	<b>Transmission Related Accumulated Deferred Income Taxes</b>		(Line 31)	<b>-283,045,574</b>
33	<b>Transmission Related CWIP (Current Year 13 Month weighted average balances)</b>	(Note B)	p216.b.43 as shown on Attachment 6	<b>138,637</b>
34	<b>Transmission Related Land Held for Future Use</b>	(Note C)	Attachment 5	<b>0</b>
<b>Transmission Related Pre-Commercial Costs Capitalized</b>				
35	Unamortized Capitalized Pre-Commercial Costs		Attachment 5	0
<b>Prepayments</b>				
36	<b>Transmission Related Prepayments</b>	(Note A)	Attachment 5	<b>715,900</b>
<b>Materials and Supplies</b>				
37	Undistributed Stores Expense	(Note A)	Attachment 5	0
38	Wage & Salary Allocator		(Line 5)	100.0000%
39	Total Undistributed Stores Expense Allocated to Transmission		(Line 37 * Line 38)	0
40	Transmission Materials & Supplies		Attachment 5	0
41	<b>Transmission Related Materials &amp; Supplies</b>		(Line 39 + Line 40)	<b>0</b>
<b>Cash Working Capital</b>				
42	Operation & Maintenance Expense		(Line 74)	1,896,609
43	1/8th Rule		1/8	12.5%
44	<b>Transmission Related Cash Working Capital</b>		(Line 42 * Line 43)	<b>237,076</b>
45	<b>Total Adjustment to Rate Base</b>		(Lines 32 + 33 + 34 + 35+ 36 + 41 + 44)	<b>-281,953,961</b>
46	<b>Rate Base</b>		(Line 30 + Line 45)	<b>1,419,009,385</b>

**O&M**

<b>Transmission O&amp;M</b>				
47	Transmission O&M		p321.112.b	7,272,539
48	Less Account 566 Misc Trans Exp listed on line 73 below.)		(line 73)	564,795
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	<b>Transmission O&amp;M</b>		(Lines 47 - 48 - 49 + 50 + 51)	<b>6,707,744</b>
<b>A&amp;G Expenses</b>				
53	Total A&G		p323.197.b	-5,375,930
54	Less Property Insurance Account 924		p323.185.b	78,857
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	<b>A&amp;G Expenses</b>		(Line 53) - Sum (Lines 54 to 58)	<b>-5,454,787</b>
60	Wage & Salary Allocator		(Line 5)	100.0000%
61	<b>Transmission Related A&amp;G Expenses</b>		(Line 59 * Line 60)	<b>-5,454,787</b>
<b>Directly Assigned A&amp;G</b>				
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	78,857
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5	0
67	Total Accounts 928 and 930.1 - General		(Line 65 + Line 66)	78,857
68	Net Plant Allocator		(Line 14)	100.0000%
69	<b>A&amp;G Directly Assigned to Transmission</b>		(Line 67 * Line 68)	<b>78,857</b>
<b>Account 566 Miscellaneous Transmission Expense</b>				
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	564,795
73	Total Account 566		Sum (Lines 70 to 72)	<b>564,795</b>
74	<b>Total Transmission O&amp;M</b>		(Lines 52 + 61 + 64 + 69 + 73)	<b>1,896,609</b>

**Depreciation & Amortization Expense**

Depreciation Expense			
75	Transmission Depreciation Expense	Attachment 5	37,651,525
76	General Depreciation	Attachment 5	1,520,309
77	Intangible Amortization (Note A)	Attachment 5	2,014,881
78	Total	(Line 76 + Line 77)	3,535,190
79	Wage & Salary Allocator	(Line 5)	100.0000%
80	Transmission Related General Depreciation and Intangible Amortization	(Line 78 * Line 79)	3,535,190
81	<b>Total Transmission Depreciation &amp; Amortization</b>	<b>(Lines 75 + 80)</b>	<b>41,186,715</b>

**Taxes Other than Income**

82	Transmission Related Taxes Other than Income	Attachment 2	11,663,043
83	<b>Total Taxes Other than Income</b>	<b>(Line 82)</b>	<b>11,663,043</b>

**Return / Capitalization Calculations**

84	Preferred Dividends	enter positive	p118.29.c	0
<b>Common Stock</b>				
85	Proprietary Capital		p112.16.c	927,684,324
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	<b>Common Stock</b>		(Line 85 - 86 - 87 - 88)	927,684,324
<b>Capitalization</b>				
90	Long Term Debt (Note N)			624,664,027
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	<b>Total Long Term Debt</b>		(Line 90 - 91 + 92 - 93)	624,664,027
95	Preferred Stock		p112.3.c	0
96	<b>Common Stock</b>		(Line 89)	927,684,324
97	<b>Total Capitalization</b>		(Sum Lines 94 to 96)	1,552,348,351
98	Debt %	Total Long Term Debt (Note N)	(Line 94 /Line 97)	40.2399%
99	Preferred %	Preferred Stock (Note N)	(Line 95 /Line 97)	0.0000%
100	Common %	Common Stock (Note N)	(Line 96 /Line 97)	59.7601%
101	Debt Cost	Total Long Term Debt		0.0394
102	Preferred Cost	Preferred Stock	(Line 84 / Line 95)	0.0000
103	Common Cost	Common Stock (Note I)	The most recent FERC approved ROE	0.1170
104	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 98 * Line 101)	0.0159
105	Weighted Cost of Preferred	Preferred Stock	(Line 99 * Line 102)	0.0000
106	Weighted Cost of Common	Common Stock	(Line 100 * Line 103)	0.0699
107	<b>Rate of Return on Rate Base ( ROR )</b>		(Sum Lines 104 to 106)	<b>0.0858</b>
108	<b>Investment Return = Rate Base * Rate of Return</b>		<b>(Line 46 * Line 107)</b>	<b>121,713,838</b>

**Composite Income Taxes**

Income Tax Rates			
109	FIT=Federal Income Tax Rate	(Note H)	35.00%
110	SIT=State Income Tax Rate or Composite		7.71%
111	p	(percent of federal income tax deductible for state purp: Per State Tax Code	0.00%
112	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	40.01%
113	T/(1-T)		66.70%
114	<b>Income Tax Component =</b>	$CIT=(T/(1-T) * Investment Return * (1-(WCLTD/R)) =$ [Line 113 * Line 108 * (1- (Line 104 / Line 107))]	<b>66,176,469</b>
115	<b>Total Income Taxes</b>	<b>(Line 114)</b>	<b>66,176,469</b>

**REVENUE REQUIREMENT**

Summary			
116	Net Property, Plant & Equipment	(Line 30)	1,700,963,345
117	Total Adjustment to Rate Base	(Line 45)	-281,953,961
118	<b>Rate Base</b>	<b>(Line 46)</b>	<b>1,419,009,385</b>
119	Total Transmission O&M	(Line 74)	1,896,609
120	Total Transmission Depreciation & Amortization	(Line 81)	41,186,715
121	Taxes Other than Income	(Line 83)	11,663,043
122	Investment Return	(Line 108)	121,713,838
123	Income Taxes	(Line 115)	66,176,469

**124 Gross Revenue Requirement (Sum Lines 119 to 123) 242,636,673**

Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
125	Transmission Plant In Service	(Line 22)	1,869,418,014
126	Excluded Transmission Facilities	(Note L) Attachment 5	0
127	Included Transmission Facilities	(Line 125 - Line 126)	1,869,418,014
128	Inclusion Ratio	(Line 127 / Line 125)	100.00%
129	Gross Revenue Requirement	(Line 124)	242,636,673
130	<b>Adjusted Gross Revenue Requirement</b>	<b>(Line 128 * Line 129)</b>	<b>242,636,673</b>

Revenue Credits			
131	Revenue Credits	Attachment 3	1,845,877

**132 Net Revenue Requirement (Line 130 - Line 131) 240,790,796**

Net Plant Carrying Charge			
133	Net Revenue Requirement	(Line 132)	240,790,796
134	Net Transmission Plant + CWIP	(Line 17 - Line 23 + Line 33)	1,642,432,619
135	FCR	(Line 133 / Line 134)	14.6606%
136	FCR without Depreciation	(Line 133 - Line 75) / Line 134	12.3682%
137	FCR without Depreciation and Pre-Commercial Costs	(Line 133 - Line 70 - Line 71 - Line 75) / Line 134	12.3682%
138	FCR without Depreciation, Return, nor Income Taxes	(Line 133 - Line 75 - Line 108 - Line 115) / Line 134	0.9284%

Net Plant Carrying Charge Calculation with Incentive ROE			
139	Net Revenue Requirement Less Return and Taxes	(Line 132 - Line 122 - Line 123)	52,900,490
140	Increased Return and Taxes	Attachment 4	202,026,424
141	Net Revenue Requirement with Incentive ROE	(Line 139 + Line 140)	254,926,914
142	Net Transmission Plant + CWIP	(Line 17 - Line 23+ Line 33)	1,642,432,619
143	FCR with Incentive ROE	(Line 141 / Line 142)	15.5213%
144	FCR with Incentive ROE without Depreciation	(Line 141 - Line 75) / Line 142	13.2289%
145	FCR with Incentive ROE without Depreciation and Pre-Commercial	(Line 141 - Line 70 - Line 71 - Line 75) / Line 142	13.2289%

146	Net Revenue Requirement	(Line 132)	240,790,796.42
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	8,572,071.36
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) 249,362,867.79**

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**

**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	B2	B3	C	D	E	F	G
	<i>Beg of Year Total</i>	<i>End of Year Total</i>	<i>End of Year for Est. Average for Final Total</i>	<i>Retail Related</i>	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>Total ADIT</i>
1 ADIT-282 From Account Total Below	490,536,784	545,228,004	517,882,394		517,882,394	-	-	517,882,394
2 ADIT-283 From Account Total Below	98,550,204	101,839,033	100,194,619		98,962,487	-	-	98,962,487
3 ADIT-190 From Account Total Below	(335,972,025)	(334,216,000)	(335,094,013)		(333,799,307)	-	-	(333,799,307)
4 Subtotal					283,045,574	-	-	283,045,574
5 Wages & Salary Allocator							100.00000%	
6 Gross Plant Allocator						100.00000%		
7 ADIT					283,045,574	-	-	283,045,574

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	
Trans-Allegheny Interstate Company									
ADIT-190	Beg of Year Balance p234.18.b	End of Year Balance p234.18.c	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Charitable Contribution Carryforward	10,755	10,899	10,827			10,827			Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
Charitable Contribution State & Local RTA	-	249	125			125			Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
CIAC-Fed-Norm-Incurred-CWIP	-	1,862,609	931,305			931,305			Taxable CIAC
FASB 109 Gross-Up	(463,554)	11,882,116	5,709,281			5,709,281			Reflects of the tax portion (gross-up) for property items included in account 190
Federal NOL	225,521,300	225,521,300	225,521,300			225,521,300			Result of bonus depreciation
A&G Expenses-VA Norm	13,303	-	6,652			6,652			Accounting change relating to A&G expense
A&G Expenses-WV Norm	22,984	-	11,492			11,492			Accounting change relating to A&G expense
Merger Costs D&O Insurance	1,634	1,493	1,564		1,564				Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement
Merger Costs Liensess	75,392	68,888	72,140		72,140				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	5,213,131	4,400,386	4,806,759			4,806,759			Result of bonus depreciation
NOL Deferred Tax Asset PA	-	-	-			-			Result of bonus depreciation
NOL Deferred Tax Asset WV	-	-	-			-			Result of bonus depreciation
Pension/OPEB: Other Def Cr. Or Dr.	2,154,419	2,183,288	2,168,854			2,168,854			Pension related temporary difference associated with Service Company allocations
Accelerated Tax Dep-MD Norm	140,229	-	70,115			70,115			Additional tax depreciation over book
Accelerated Tax Depri-VA Norm	868,154	-	434,077			434,077			Additional tax depreciation over book
Furth. Acq/LTD FMV Revaluation Adjustment	1,212,876	1,229,128	1,221,002		1,221,002				Reflects the adjustments and subsequent amortization of the regulatory asset associated with the adjusted debt balances resulting from the PE/AYE merger (Offset is PA - LT Regulatory Asset Amort below in 293)
State Income Tax Deductible	2,621,595	5,039,440	3,830,518			3,830,518			Temporary difference resulting from purchase accounting transactions
Unamortized Discount	414,056	-	207,028			207,028			Deductions related to state income taxes
Accelerated Tax Depri-WV Norm	3,859,919	-	1,929,960			1,929,960			Unamortized discounts on long-term debt
AFUDC Debt-MD Norm	25,607	-	12,804			12,804			Portion of AFUDC Debt that relates to property and booked to account 190
AFUDC Debt-WV Norm	18,000	-	9,000			9,000			Portion of AFUDC Debt that relates to property and booked to account 190
AFUDC Equity/FAS 43-Fed-FT-Reversal-CWIP	3,859,115	-	1,929,558			1,929,558			Portion of AFUDC Equity that relates to property and booked to account 190
AFUDC Equity/FAS 43-MD-FT-Reversal-CWIP	35,785	-	17,893			17,893			Portion of AFUDC Equity that relates to property and booked to account 190
AFUDC Equity/FAS 43-PA-FT-Reversal-CWIP	115,983	-	57,992			57,992			Portion of AFUDC Equity that relates to property and booked to account 190
AFUDC Equity/FAS 43-VA-FT-Reversal-CWIP	39,417	-	19,709			19,709			Portion of AFUDC Equity that relates to property and booked to account 190
AFUDC Equity/FAS 43-WV-FT-Reversal-CWIP	302,990	-	151,495			151,495			Portion of AFUDC Equity that relates to property and booked to account 190
AMT Carryforward	42,492	-	21,246			21,246			Paid AMT tax which generates a credit
Cap Vertical Tree Trimming-VA-Norm	312	-	156			156			Temporary difference that is capitalized for book purposes but deductible for tax purposes
Cap Vertical Tree Trimming-WV-Norm	190	-	95			95			Temporary difference that is capitalized for book purposes but deductible for tax purposes
CIAC Fed-Norm-Reversal-CWIP	4,679,258	4,631,520	4,655,389			4,655,389			Taxable CIAC
CIAC MD-Norm-Incurred-CWIP	-	21,252	10,626			10,626			Taxable CIAC
CIAC MD-Norm-Reversal-CWIP	54,464	50,842	52,653			52,653			Taxable CIAC
CIAC PA-Norm-Incurred-CWIP	-	70,048	35,024			35,024			Taxable CIAC
CIAC PA-Norm-Reversal-CWIP	81,387	167,099	124,243			124,243			Taxable CIAC
CIAC VA-Norm	6,939	-	3,470			3,470			Taxable CIAC
CIAC VA-Norm-Incurred-CWIP	-	20,232	10,116			10,116			Taxable CIAC
CIAC VA-Norm-Reversal-CWIP	47,220	49,701	48,461			48,461			Taxable CIAC
CIAC WV-Norm	19,971	-	9,986			9,986			Taxable CIAC
CIAC WV-Norm-Incurred-CWIP	-	155,180	77,590			77,590			Taxable CIAC
CIAC WV-Norm-Reversal-CWIP	362,967	381,380	372,174			372,174			Taxable CIAC
Cost of Removal-VA-Norm	1,265	-	633			633			Temporary difference arising for removal of plant/property
NOL Deferred Tax Asset -LT WV	17,735,335	17,735,335	17,735,335			17,735,335			Result of bonus depreciation
Other Basis Differences-VA-Norm	17,750	-	8,875			8,875			Other property related temporary differences
Tax Interest Capitalized-Fed-Norm	27,961,991	29,576,802	28,769,397			28,769,397			Actual amount of tax interest capitalized
Tax Interest Capitalized-Fed-Norm-Incurred-CWIP	30,265,433	32,238,748	31,252,091			31,252,091			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm	405,260	476,552	440,906			440,906			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm-Incurred-CWIP	280,697	306,436	293,567			293,567			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm	761,090	682,978	722,034			722,034			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm-Incurred-CWIP	909,770	995,377	952,574			952,574			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm	491,269	627,601	559,435			559,435			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Incurred-CWIP	309,186	331,599	320,394			320,394			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm	2,555,859	2,831,360	2,693,610			2,693,610			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Incurred-CWIP	2,376,649	2,548,278	2,462,464			2,462,464			Actual amount of tax interest capitalized
Tax UoP Repair Exp-MD-Norm	40,067	-	20,034			20,034			Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43
Tax UoP Repair Exp-WV-Norm	38,558	-	19,279			19,279			Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43
Subtotal	335,508,471	346,098,116	340,803,294	-	1,294,706	339,508,588	-	-	
Less FASB 109 included above	(463,554)	11,882,116	5,709,281	-	-	5,709,281	-	-	
Less FASB 109 included above									
Total	335,044,917	357,980,232	346,512,575	-	1,294,706	333,799,307	-	-	

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 gives 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							
	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
ADIT-282	274.9.b	275.9.k						
Property Related - ABFUDC	-	-	-	-	-	-	-	Allowance for borrowed funds used during construction (ABFUDC)
Accelerated Tax Depreciation	463,296,662	510,293,001	486,794,832	-	-	486,794,832	-	Additional tax depreciation over book
Property Related - Tax Depreciation	-	-	-	-	-	-	-	Tax depreciation
FASB 109 Fixed Asset Adjustment	-	-	-	-	-	-	-	Increase in AOFDC
FASB 109 Gross-Up	3,540,272	13,453,841	8,497,057	-	-	8,497,057	-	Reclass of the tax portion (gross-up) for property items included in account 282
Book Depreciation Expense	-	-	-	-	-	-	-	Book depreciation
Amortization Expense - Intangible Plant	-	-	-	-	-	-	-	Book depreciation / amortization
Bonus Depreciation	-	-	-	-	-	-	-	Tax depreciation
CIACS Taxable	-	-	-	-	-	-	-	Taxable CIAC
Tax Interest Capitalized	-	-	-	-	-	-	-	Actual amount of tax interest capitalized
Power Tax Adjustment	-	-	-	-	-	-	-	System adjustment to reclass balances to correct FERC accounts
A&G Expenses Capitalized	3,539,760	5,860,076	4,699,918	-	-	4,699,918	-	Accounting change relating to A&G expense
Estimated Property Regulatory Asset Adjustment	-	-	-	-	-	-	-	Property True-Up
Book Profit/Loss on Retirement	-	-	-	-	-	-	-	Result of gain or loss on asset retirements
Repair & Maintenance 481 a Adjustment	-	-	-	-	-	-	-	Portion of Repairs & Maintenance 481a Adjustment offset in Account 182
Repair & Maintenance Deduction	-	-	-	-	-	-	-	Portion of Repairs & Maintenance deduction offset in Account 182
Additional State Depreciation VA	2,926,723	3,272,806	3,099,765	-	-	3,099,765	-	Temporary difference for additional state depreciation allowed for VA tax return
Additional State Depreciation WV	42,297,527	46,156,860	44,227,189	-	-	44,227,189	-	Temporary difference for additional state depreciation allowed for WV tax return
Additional State Depreciation MD	1,663,916	2,044,318	1,854,117	-	-	1,854,117	-	Temporary difference for additional state depreciation allowed for MD tax return
Additional State Depreciation PA	6,837,309	7,055,017	6,946,163	-	-	6,946,163	-	Temporary difference for additional state depreciation allowed for PA tax return
AFUDC Equity Flow Through	-	-	-	-	-	-	-	Portion of AFUDC Equity that relates to property and booked to account 282
AFUDC Debt	3,408,893	4,217,661	3,813,277	-	-	3,813,277	-	Portion of AFUDC Debt that relates to property and booked to account 282
Cost of Removal	(2,654,486)	(2,596,487)	(2,625,487)	-	-	(2,625,487)	-	Temporary difference arising for removal of plant/property
MACRS/ACRS Property Retired Retail	-	-	-	-	-	-	-	Result of gain or loss on asset retirements
Capitalized Vertical Tree Trimming	37,702	88,162	62,932	-	-	62,932	-	Temporary difference that is capitalized for book purposes but deductible for tax purposes
Life Insurance - Capital Portion	-	-	-	-	-	-	-	Temporary difference from Life Insurance that is capitalized as property and booked to account 282 (instead of account 283)
Ordinary Gain/Loss - Reverse Books	-	-	-	-	-	-	-	Reversal of book gains and losses
Sale of Property - Book Gain or (Loss)	(50,657)	(73,032)	(61,845)	-	-	(61,845)	-	
Vegetation Management - Transmission	(27,318)	(162,689)	(95,004)	-	-	(95,004)	-	Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
Other Basis Differences	(33,786,439)	(34,005,677)	(33,896,058)	-	-	(33,896,058)	-	Other property related temporary differences
TBS Property Adjustment	-	-	-	-	-	-	-	Adjustment to property in order to align Tax Basis Balance Sheet
T&O Repairs	3,047,192	3,077,998	3,062,595	-	-	3,062,595	-	Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43
Subtotal	494,077,056	558,681,845	526,379,451	-	-	526,379,451	-	
Less FASB 109 included above	3,540,272	13,453,841	8,497,057	-	-	8,497,057	-	
Less FASB 106 included above	-	-	-	-	-	-	-	
Total	490,536,784	545,228,004	517,882,394	-	-	517,882,394	-	

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

ADIT-283	Trans-Allegheny Interstate Company							JUSTIFICATION									
	B1		B2		B3		C		D		E		F		G		
	End of Year	End of Year	Final	Retall	Gas, Prod	Only	Plant		Labor								
	Balance	Balance	Total	Related	Or Other	Transmission	Related		Related	End of Year	Est. Average for						
p276.19.b	p277.19.k			Related	Related	Related	Related	Est. Average for	Est. Average for								
Accrued Taxes- Property Taxes	3,296,127	-	1,643,064			1,643,064											West Virginia property tax payment
FASB 109 Omes-Up	4,113,392	21,814,827	12,964,110			12,964,110											Reclass of the tax portion (gross-up) for property items included in account 283
A&G Expenses-VA-Norm	13,303	-	6,652			6,652											Accounting change relating to A&G expense
A&G Expenses-WV-Norm	22,984	-	11,492			11,492											Accounting change relating to A&G expense
Deferred Charge EIB	8,306	16,118	12,252			12,252											Allocated portion of total liabilities relating to captive insurance
Deferred Revenue - Pole Attachment	-	-	-			-											Deferred revenues associated with attachments to FirstEnergy poles
Accelerated Tax Depr-PA-Norm	-	-	-			-											Additional tax depreciation over book
Accelerated Tax Depr-MD-Norm	140,228	-	70,114			70,114											Additional tax depreciation over book
Accelerated Tax Depr-VA-Norm	868,155	-	434,078			434,078											Additional tax depreciation over book
Accelerated Tax Depr-WV-Norm	3,859,917	-	1,929,959			1,929,959											Additional tax depreciation over book
AFUDC Debt-MD-Norm	25,607	-	12,804			12,804											Portion of AFUDC debt that relates to property and booked to account 189
AFUDC Debt-PA-Norm	-	-	-			-											Portion of AFUDC debt that relates to property and booked to account 190
AFUDC Debt-VA-Norm	-	-	-			-											Portion of AFUDC debt that relates to property and booked to account 190
AFUDC Debt-WV-Norm	18,000	-	9,000			9,000											Portion of AFUDC debt that relates to property and booked to account 191
AFUDC EquityFAS43-Fed-FT	-	-	-			-											
PAA - 221 Debt Amort	22,261	-	11,131		11,131												Reflects the adjustments and subsequent amortization of adjusted debt balances associated with the FE/AYE merger
PAA - LT Regulatory Asset Amort	1,212,875	1,229,128	1,221,002		1,221,002												Reflects the adjustments and subsequent amortization of adjusted regulatory asset balances associated with the FE/AYE merger
PJM Receivable	41,980,806	40,638,686	41,309,746			41,309,746											Comparison of actual to forecast revenues - non-property related
Reserve for EIB	-	-	-			-											Adjustment for reserve for EIB in Goodwill carried over to current year
SC01 Timing Allocation	376,548	381,593	379,071			379,071											Timing differences related to service company allocations
AFUDC EquityFAS43-Fed-FT-Incurred-CWIP	-	-	-			-											
AFUDC EquityFAS43-MD-FT	-	-	-			-											
AFUDC EquityFAS43-MD-FT-Incurred-CWIP	-	-	-			-											
AFUDC EquityFAS43-PA-FT	-	-	-			-											
AFUDC EquityFAS43-PA-FT-Incurred-CWIP	-	-	-			-											
AFUDC EquityFAS43-VA-FT	-	-	-			-											
AFUDC EquityFAS43-VA-FT-Incurred-CWIP	-	-	-			-											
AFUDC EquityFAS43-WV-FT	-	-	-			-											
AFUDC EquityFAS43-WV-FT-Incurred-CWIP	-	-	-			-											
AFUDC EquityFAS 43-Fed-FT-Reversal-CWIP	3,859,115	-	1,929,558			1,929,558											Portion of AFUDC Equity that relates to property and booked to account 283
AFUDC EquityFAS 43-MD-FT-Reversal-CWIP	35,785	-	17,893			17,893											Portion of AFUDC Equity that relates to property and booked to account 284
AFUDC EquityFAS 43-PA-FT-Reversal-CWIP	115,983	-	57,992			57,992											Portion of AFUDC Equity that relates to property and booked to account 285
AFUDC EquityFAS 43-VA-FT-Reversal-CWIP	39,417	-	19,709			19,709											Portion of AFUDC Equity that relates to property and booked to account 286
AFUDC EquityFAS 43-WV-FT-Reversal-CWIP	302,990	-	151,495			151,495											Portion of AFUDC Equity that relates to property and booked to account 287
Cap Vertical Tree Trimming-VA-Norm	312	-	156			156											Temporary difference that is capitalized for book purposes but deductible for tax purposes
Cap Vertical Tree Trimming-WV-Norm	190	-	95			95											Temporary difference that is capitalized for book purposes but deductible for tax purposes
CIAC-Fed-Norm	5,172,848	5,076,307	5,124,578			5,124,578											Taxable CIAC
CIAC-Fed-Norm-Incurred-CWIP	2,894,583	-	1,447,292			1,447,292											Taxable CIAC
CIAC-MD-Norm	47,976	(8,334)	19,821			19,821											Taxable CIAC
CIAC-MD-Norm-Incurred-CWIP	26,846	-	13,423			13,423											Taxable CIAC
CIAC-PA-Norm	155,494	142,194	148,844			148,844											Taxable CIAC
CIAC-PA-Norm-Incurred-CWIP	87,010	-	43,505			43,505											Taxable CIAC
CIAC-VA-Norm	90,395	108,190	99,293			99,293											Taxable CIAC
CIAC-VA-Norm-Incurred-CWIP	29,571	-	14,786			14,786											Taxable CIAC
CIAC-WV-Norm	426,178	429,182	427,680			427,680											Taxable CIAC
CIAC-WV-Norm-Incurred-CWIP	227,302	-	113,651			113,651											Taxable CIAC
Cost of Removal-MD-Norm	-	-	-			-											
Cost of Removal-VA-Norm	1,265	-	633			633											Temporary difference arising for removal of plant/property
Cost of Removal-WV-Norm	-	-	-			-											
Misc Current Liability	237	-	119			119											Misc Liability
NOL Deferred Tax Asset - LT VA	9,673	-	4,837			4,837											Result of bonus depreciation
Other Basis Differences-MD-Norm	-	-	-			-											
Other Basis Differences-VA-Norm	17,750	-	8,875			8,875											Other property related temporary differences
Other Basis Differences-WV-Norm	-	-	-			-											
Tax Interest Capitalized-Fed-Norm-Reversal CWIP	29,181,544	31,516,799	30,349,172			30,349,172											Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm	-	55,650	27,825			27,825											Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm-Reversal CWIP	270,645	299,285	284,965			284,965											Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm	149,109	-	74,555			74,555											Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm-Reversal CWIP	877,189	972,064	924,627			924,627											Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm	4	122,568	61,286			61,286											Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Reversal CWIP	298,115	324,084	311,100			311,100											Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm	5	146,931	73,468			73,468											Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Reversal CWIP	2,291,534	2,490,564	2,391,049			2,391,049											Actual amount of tax interest capitalized
Tax UoP Repair Exp-MD-Norm	40,067	-	20,034			20,034											Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-41
Tax UoP Repair Exp-WV-Norm	38,557	-	19,279			19,279											Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-42
Tax UoP Repair Exp-VA-Norm	-	-	-			-											
Valuation Allowance NOL WV	-	17,735,335	8,867,668			8,867,668											Valuation allowances recorded against state NOL carryforwards not expected to be realized
Vegetation Management	27,318	162,689	95,004			95,004											Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
Subtotal	102,663,596	123,653,860	113,158,728		1,232,132	111,926,596	-	-									
Less FASB 109 included above	4,113,392	21,814,827	12,964,110		-	12,964,110	-	-									
Less FASB 108 included above	-	-	-			-	-	-									
<b>Total</b>	<b>98,550,204</b>	<b>101,839,033</b>	<b>100,194,619</b>		<b>1,232,132</b>	<b>98,962,487</b>	<b>-</b>	<b>-</b>									

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 gives 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	
<b>Plant Related</b>		<b>Gross Plant Allocator</b>			
1.1	2015 State Property WV	p263.30(i)	4,204,121	100.0000%	\$ 4,204,121
1.2	2016 State Property WV	p263.31(i)	4,408,671	100.0000%	4,408,671
1.3	2016 State Property PA (PURTA)	p263.18(i)	27,000	100.0000%	27,000
1.4	Prior Years' State Property PA (PURTA)	p263.19(i)	6,544	100.0000%	6,544
1.5	2014 Local Property WV	p263.1.2(i)	(33)	100.0000%	(33)
1.6	2015 Local Property WV	p263.1.3(i)	14,833	100.0000%	14,833
1.7	2016 Local Property WV	p263.1.4(i)	8,096	100.0000%	8,096
1.8	2016 Local Property VA	p263.1.7(i)	1,576,407	100.0000%	1,576,407
1.9	2015 Local Property PA	p263.1.10(i)	(313)	100.0000%	-313
2.0	2016 Local Property PA	p263.1.11(i)	4,904	100.0000%	4,904
2.1	2015 Local Property MD	p263.1.15(i)	572,827	100.0000%	572,827
2.2	2016 Local Property MD	p263.1.16(i)	784,570	100.0000%	784,570
2.3	2015 Capital Stock Tax/Franchise PA	p263.15(i)	53,943	100.0000%	53,943
2.4	2016 Capital Stock Tax/Franchise PA	p263.16(i)	300	100.0000%	300
2.5	State Sales/Use Tax PA	p263.15(i)	1,173	100.0000%	1,173
<b>4</b>	<b>Total Plant Related</b>		<b>11,663,043</b>	<b>100.0000%</b>	<b>11,663,043</b>
<b>Labor Related</b>		<b>Wages &amp; Salary Allocator</b>			
5	Accrued Federal FICA		0		0
6	Accrued Federal Unemployment		0		0
7	State Unemployment		0		0
<b>8</b>	<b>Total Labor Related</b>		<b>0</b>	<b>100.0000%</b>	<b>-</b>
<b>Other Included</b>		<b>Gross Plant Allocator</b>			
9			0		0
10			0		0
11			0		0
<b>12</b>	<b>Total Other Included</b>		<b>0</b>	<b>100.0000%</b>	<b>0</b>
<b>13</b>	<b>Total Included (Lines 4 + 8 + 12)</b>		<b>11,663,043</b>		<b>11,663,043</b> Input to Appendix A, Line 82
<b>Retail Related Other Taxes to be Excluded</b>					
14	Federal Income Tax	p263.2(i)	17,275,880		
15	Corporate Net Income Tax MD	p263.7(i)	609,967		
16	Corporate Net Income Tax PA	p263.12(i)	2,917,643		
17	Corporate Net Income Tax VA	p263.23(i)	554,719		
18	Corporate Net Income Tax WV	p263.27(i)	2,415,988		
<b>19</b>	<b>Subtotal, Excluded</b>		<b>23,774,197</b>		
<b>20</b>	<b>Total, Included and Excluded (Line 13 + Line 19)</b>		<b>35,437,240</b>		
<b>21</b>	<b>Total Other Taxes from p114.14.c</b>		<b>11,663,043</b>		
<b>22</b>	<b>Difference (Line 20 - Line 21)</b>		<b>23,774,197</b>		

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	1,845,877	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)	1,845,877	
12	Less line 14g	-	
13	Total Revenue Credits (Line 11 - Line 12)	1,845,877	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	1,845,877

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)	202,026,424	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	1,419,009,385
2	Preferred Dividends	enter positive	Appendix A, Line 84	0
Common Stock				
3	Proprietary Capital		Appendix A, Line 85	927,684,324
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	927,684,324
Capitalization				
8	Long Term Debt		Appendix A, Line 90	624,664,027
9	Less Unamortized Loss on Reacquired Debt		Appendix A, Line 91	0
10	Plus Unamortized Gain on Reacquired Debt		Appendix A, Line 92	0
11	Less ADIT associated with Gain or Loss		Appendix A, Line 93	0
12	Total Long Term Debt		Appendix A, Line 94	624,664,027
13	Preferred Stock		Appendix A, Line 95	0
14	Common Stock		Appendix A, Line 96	927,684,324
15	Total Capitalization		Appendix A, Line 97	1,552,348,351
16	Debt %	Total Long Term Debt	Appendix A, Line 98	40.2399%
17	Preferred %	Preferred Stock	Appendix A, Line 99	0.0000%
18	Common %	Common Stock	Appendix A, Line 100	59.7601%
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		12.70% 0.1270
22	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 16 * 19)	0.0159
23	Weighted Cost of Preferred	Preferred Stock	(Line 17 * 20)	0.0000
24	Weighted Cost of Common	Common Stock	(Line 18 * 21)	0.0759
25	Rate of Return on Rate Base ( ROR )		(Sum Lines 22 to 24)	0.0917
26	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 25)	130,193,847

**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	7.71%
29	p = percent of federal income tax deductible for state purposes		Appendix A, Line 111	0.00%
30	T	$T = 1 - \frac{FIT}{1 - SIT}$	Appendix A, Line 112	40.01%
31	T/(1-T)		Appendix A, Line 113	66.70%
32	Income Tax Component =	$CIT = (T/(1-T)) * Investment\ Return * (1 - (WCLTD/R)) =$		71,832,578
33	<b>Total Income Taxes</b>		<b>(Line 32)</b>	<b>71,832,578</b>

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		EDY Balance for Estimate														
Calculation of Transmission Plant In Service		Total		Total		Black Oak	Wyle Ridge	502 Junction - Terribil	Potter SS	Osage/Whitby	Meadowbrook Transformer	North Sherandoah	Bedington Transformer	Meadowbrook Capacitor	Kenner	Doubs #2 Trans	Doubs #3 Trans	Doubs #4 Trans
December	p206.58.b	For 2015	1,687,396,690			46,829,901	17,965,667	1,074,261,339	2,024,007	24,534,011	8,206,718	80,682	7,723,538	6,496,239	39,632,053	5,149,271	4,686,053	5,700,307
January	company records	For 2016	1,699,332,662			46,814,248	17,965,667	1,074,270,565	2,024,007	24,534,011	8,206,718	80,682	7,723,538	6,496,239	39,632,254	5,149,271	4,686,053	5,700,307
February	company records	For 2016	1,699,635,030			46,814,248	17,965,667	1,074,277,976	2,024,007	24,534,011	8,206,718	80,682	7,723,538	6,496,239	39,632,253	5,149,271	4,686,053	5,700,307
March	company records	For 2016	1,700,113,220			46,814,248	17,965,667	1,074,272,169	2,024,007	24,534,011	8,206,718	80,682	7,723,538	6,496,239	39,632,674	5,149,271	4,686,053	5,700,307
April	company records	For 2016	1,700,696,931			46,814,248	17,965,667	1,073,509,246	2,022,799	24,534,011	8,206,718	80,682	7,723,538	6,496,239	39,632,668	5,149,271	4,686,053	5,700,307
May	company records	For 2016	1,762,440,068			46,814,248	17,965,667	1,073,491,990	2,022,799	24,534,011	8,206,718	1,923,902	7,723,538	6,496,239	39,529,165	5,149,271	4,686,053	5,700,307
June	company records	For 2016	1,762,643,134			46,814,248	17,965,667	1,073,534,526	2,022,654	24,534,011	8,206,718	1,923,902	7,723,538	6,496,239	39,535,803	5,149,271	4,686,053	5,700,307
July	company records	For 2016	1,788,211,237			46,814,248	17,965,667	1,073,741,468	2,022,654	24,534,011	8,206,718	1,923,902	7,723,538	6,496,239	39,535,803	5,149,271	4,686,053	5,700,307
August	company records	For 2016	1,787,898,512			46,814,248	17,965,667	1,073,855,037	2,022,654	24,534,011	8,206,718	1,923,902	7,723,538	6,496,239	39,535,803	5,149,271	4,686,053	5,700,307
September	company records	For 2016	1,886,174,741			46,814,248	17,965,667	1,076,109,795	2,022,654	24,534,011	8,206,718	1,923,902	7,723,538	6,496,239	39,535,803	5,149,271	4,686,053	5,700,307
October	company records	For 2016	1,887,331,478			46,814,248	17,965,667	1,076,103,678	2,022,654	24,534,011	8,206,718	1,923,902	7,723,538	6,496,239	39,535,803	5,149,271	4,686,053	5,700,307
November	company records	For 2016	1,946,167,991			46,814,248	17,965,667	1,076,107,481	2,022,654	24,534,011	8,206,718	1,923,902	7,723,538	6,496,239	39,535,803	5,149,271	4,686,053	5,700,307
December	p207.58.d	For 2016	1,979,482,591			46,814,248	17,965,667	1,076,634,181	2,022,654	24,534,011	8,206,718	1,923,902	7,723,538	6,496,239	39,535,803	5,149,271	4,686,053	5,700,307
15	Transmission Plant In Service		<b>1,794,410,244</b>		<b>1,979,482,591</b>	<b>46,800,068</b>	<b>17,965,667</b>	<b>1,074,628,416</b>	<b>2,023,039</b>	<b>24,534,011</b>	<b>8,206,718</b>	<b>1,214,971</b>	<b>7,723,538</b>	<b>6,496,239</b>	<b>39,572,436</b>	<b>5,149,271</b>	<b>4,686,053</b>	<b>5,700,307</b>



Totals																	
Cabot SS	Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	502 Jct Substation	Conemaugh-Seward	Luxor	Grandpoint & Gullford	Handsome Lake - Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
7,119,671	15,864,168	1,780,965	832,202	4,962,878	60,566,033	657,191	10,130,932	27,382,121	1,199,446	1,789,607	12,856,280	36,227,982	3,327,672	569,408	43,982,577	4,942,684	440,967
7,119,671	15,864,168	1,780,965	832,202	4,962,878	60,596,254	657,191	10,130,932	27,382,373	1,199,446	1,789,607	12,856,280	36,253,350	3,327,672	569,408	43,982,577	4,942,684	440,967
7,119,671	15,864,168	1,780,965	832,202	4,962,878	60,596,254	657,191	10,130,932	27,400,245	1,199,446	1,789,607	12,856,280	36,253,419	3,327,672	569,408	43,982,577	4,942,684	796,787
7,119,671	15,864,168	1,789,536	832,202	4,993,604	60,608,369	657,191	10,130,932	27,400,245	1,199,446	1,789,607	12,863,425	36,258,057	3,327,672	569,408	43,982,577	4,942,684	796,788
7,119,671	15,864,168	1,794,432	832,202	4,993,604	60,608,369	657,191	10,130,932	27,400,245	1,199,446	1,789,607	12,863,994	36,258,057	3,327,672	569,408	43,982,577	4,942,684	796,788
7,119,671	15,864,168	1,799,720	832,202	4,993,604	60,760,246	657,191	10,130,932	27,400,245	1,199,446	1,789,607	12,863,994	36,258,335	3,327,672	569,408	43,982,577	4,942,684	796,788
7,119,671	15,864,295	1,801,240	832,202	4,993,604	60,762,983	657,191	10,130,932	27,400,245	1,199,446	1,789,607	12,863,994	36,258,335	3,327,672	569,408	43,982,577	4,942,684	438,837
7,119,671	15,864,506	1,800,807	832,202	4,993,604	60,762,297	657,191	10,130,932	27,399,976	1,199,446	1,789,607	12,863,994	36,258,335	3,327,672	569,408	43,982,577	4,942,684	438,837
7,119,671	15,626,843	1,800,807	832,202	4,993,604	60,762,297	657,191	10,130,932	27,399,999	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,982,577	4,942,684	438,837
7,119,671	15,628,943	1,800,807	832,202	4,993,604	60,762,297	657,191	10,130,932	27,401,121	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,982,577	4,942,684	438,837
7,119,671	15,623,574	1,800,807	832,202	4,993,604	60,762,297	657,191	10,130,932	27,407,843	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,982,577	4,942,684	438,837
7,119,671	15,623,574	1,800,807	832,202	4,993,604	60,762,297	657,191	10,130,932	27,408,258	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,982,577	4,942,684	438,837
7,119,671	15,623,574	1,800,807	832,202	4,993,604	60,762,197	657,191	10,130,932	27,408,598	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,982,577	4,942,684	438,837
<b>7,119,671</b>	<b>15,772,170</b>	<b>1,794,820</b>	<b>832,202</b>	<b>4,986,513</b>	<b>60,697,861</b>	<b>657,191</b>	<b>10,130,932</b>	<b>27,399,293</b>	<b>1,199,446</b>	<b>1,786,443</b>	<b>12,862,170</b>	<b>36,255,196</b>	<b>3,327,672</b>	<b>569,408</b>	<b>43,983,396</b>	<b>4,942,684</b>	<b>549,303</b>

Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Claysburg Ring Bus	Johnstown SS Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nywaner	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	Total	
6,049,310	54,800,390	9,550,913	891,283	1,525,229	544,933	18,603,072	31,300,019	1,759,727	1,342,814	878,262	20,595,363	2,304,576	29,391,313	20,704,718	1,138,659	917,779	-	-	-	-	-	-	-	1,687,396,680
6,056,735	54,807,678	9,550,913	891,283	1,525,229	503,730	18,649,245	31,308,118	1,760,239	7,417,432	1,269,869	891,015	20,488,691	2,304,948	38,556,330	20,915,920	1,133,705	923,342	2,258,136	-	-	-	-	-	1,699,332,662
6,057,325	54,779,710	9,550,913	891,283	1,525,229	501,089	18,671,609	31,321,096	1,760,254	7,635,441	1,368,881	891,014	20,563,479	2,304,720	38,062,811	21,045,831	1,135,094	924,188	2,291,706	-	-	-	-	-	1,699,635,030
6,061,940	54,829,622	9,550,913	891,283	1,525,229	501,092	18,677,744	31,320,151	1,760,270	7,682,786	1,368,881	891,014	20,671,674	2,304,731	38,083,151	21,152,056	1,135,027	938,256	2,356,035	-	-	-	-	-	1,700,113,220
6,064,115	54,869,166	9,550,913	891,283	1,525,229	501,112	18,676,131	31,315,419	1,754,181	7,692,827	1,368,881	891,014	20,702,138	2,292,766	38,326,421	21,244,768	1,135,027	934,562	2,748,489	-	-	-	-	-	1,700,695,901
6,066,040	54,861,655	9,550,913	891,283	1,525,229	504,403	18,691,011	31,315,648	1,754,181	7,695,109	1,368,881	891,014	20,702,811	2,284,787	38,325,912	21,288,083	1,135,027	935,646	2,739,353	604,537	42,848,629	36,949,549	-	-	1,782,440,068
6,069,613	54,862,917	9,675,056	891,283	1,525,229	504,192	18,695,064	31,315,718	1,754,181	7,702,169	1,368,881	891,014	20,646,460	2,284,787	38,289,873	22,062,954	1,135,027	936,165	2,801,378	617,418	41,698,374	37,786,694	-	-	1,782,043,184
7,245,672	54,905,579	9,675,056	891,283	1,525,229	504,192	18,585,681	31,315,699	1,754,181	7,706,208	1,368,881	891,014	21,254,960	2,284,787	38,269,869	21,985,754	1,135,027	936,401	2,857,932	621,876	44,530,224	38,622,989	-	-	1,788,211,237
7,390,441	54,933,097	9,675,056	891,283	1,525,229	504,192	18,671,183	31,318,254	1,754,181	7,711,743	1,368,881	891,014	21,265,334	2,268,540	38,313,180	22,013,377	1,135,027	936,501	2,813,779	623,026	44,621,299	37,762,692	-	-	1,787,688,512
7,415,168	54,941,201	9,675,056	891,283	1,525,229	504,192	18,696,773	31,318,296	1,754,212	7,716,256	1,368,881	891,014	21,287,285	2,268,540	38,247,214	22,011,485	1,135,027	936,501	97,456,746	623,667	46,196,295	37,776,392	-	-	1,886,174,741
7,415,186	54,941,713	9,675,056	891,283	1,525,229	504,198	18,697,573	31,318,256	1,754,242	7,718,763	1,368,881	891,014	21,288,077	2,268,540	38,239,079	22,013,432	1,135,027	936,501	98,512,775	624,352	46,292,915	37,784,944	-	-	1,887,331,478
7,427,275	54,941,713	9,675,056	891,283	1,525,229	504,198	18,696,062	31,318,256	1,754,242	7,720,730	1,368,881	891,014	21,300,470	2,268,540	38,276,402	22,015,160	1,135,027	936,504	100,362,019	626,742	46,269,227	37,862,238	56,810,795	-	1,946,187,991
7,433,961	54,903,725	9,675,056	891,283	1,525,229	504,198	18,706,360	31,319,266	1,754,245	7,723,591	1,368,881	891,014	21,303,500	2,268,540	38,292,874	22,023,148	1,135,027	936,604	100,992,386	16,175,999	46,339,694	37,865,951	73,668,937	-	1,973,492,961
<b>6,673,276</b>	<b>54,852,950</b>	<b>9,617,759</b>	<b>891,283</b>	<b>1,525,229</b>	<b>506,594</b>	<b>18,670,731</b>	<b>31,315,627</b>	<b>1,756,026</b>	<b>7,653,747</b>	<b>1,366,877</b>	<b>890,033</b>	<b>20,926,168</b>	<b>2,278,369</b>	<b>37,592,481</b>	<b>21,575,124</b>	<b>1,135,210</b>	<b>932,998</b>	<b>32,170,826</b>	<b>1,624,423</b>	<b>27,591,835</b>	<b>23,266,418</b>	<b>10,029,158</b>	<b>1,794,410,244</b>	<b>1,807,370,780</b>

Trans-Allegheny Interstate Line

			Attachment 5 - Cost Supp	
			Link to Appendix A, line 15	Link to Appendix A, line 15
<b>Calculation of Distribution Plant In Service</b>				
	Source			
December	p206.75.b	For 2015	-	-
January	company records	For 2016	-	-
February	company records	For 2016	-	-
March	company records	For 2016	-	-
April	company records	For 2016	-	-
May	company records	For 2016	-	-
June	company records	For 2016	-	-
July	company records	For 2016	-	-
August	company records	For 2016	-	-
September	company records	For 2016	-	-
October	company records	For 2016	-	-
November	company records	For 2016	-	-
December	p207.75.g	For 2016	-	-
<b>Distribution Plant In Service</b>				
<b>Calculation of Intangible Plant In Service</b>				
	Source			
December	p204.5.b	For 2015	14,052,325	-
December	p205.5.g	For 2016	21,416,232	21,416,232
18	<b>Intangible Plant In Service</b>		<b>17,734,979</b>	<b>21,416,232</b>
			Link to Appendix A, line 18	Link to Appendix A, line 18
<b>Calculation of General Plant In Service</b>				
	Source			
December	p206.99.b	For 2015	57,266,501	-
December	p207.99.g	For 2016	57,280,481	57,280,481
18	<b>General Plant In Service</b>		<b>57,273,481</b>	<b>57,280,481</b>
			Link to Appendix A, line 18	Link to Appendix A, line 18
<b>Calculation of Production Plant In Service</b>				
	Source			
December	p204.46b	For 2015	-	-
January	company records	For 2016	-	-
February	company records	For 2016	-	-
March	company records	For 2016	-	-
April	company records	For 2016	-	-
May	company records	For 2016	-	-
June	company records	For 2016	-	-
July	company records	For 2016	-	-
August	company records	For 2016	-	-
September	company records	For 2016	-	-
October	company records	For 2016	-	-
November	company records	For 2016	-	-
December	p205.46.g	For 2016	-	-
<b>Production Plant In Service</b>				
6	<b>Total Plant In Service</b>	Sum of averages above	<b>1,869,418,014</b>	<b>2,058,179,304</b>
			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 Jet Substation	Conesaugh-Seward	Luxer	Grandpoint & Guilford	Handsome Lake - Homer City	Altoona	Blairsville	Carbon Center	Humertstown	Johnstown	Buffalo Road
506,449	38,536	31,310	193,161	1,952,359	31,237	378,704	827,181	32,808	57,597	455,084	1,134,021	105,874	16,879	1,417,568	154,600	10,334
536,179	40,177	32,767	201,846	2,059,155	32,388	389,043	860,683	34,920	60,729	478,514	1,197,443	111,697	17,676	1,494,537	163,250	11,105
583,809	41,818	34,223	210,831	2,180,389	33,359	399,382	994,201	37,032	63,861	501,944	1,260,898	117,520	18,872	1,571,507	171,699	12,188
591,639	43,459	35,660	219,216	2,271,642	34,691	409,721	957,735	38,144	66,993	525,381	1,324,334	123,344	19,669	1,648,476	180,549	13,583
619,370	45,100	37,136	227,901	2,377,895	35,842	420,060	1,021,269	41,256	70,125	548,824	1,387,785	129,167	20,665	1,725,446	189,199	14,977
647,101	46,741	38,592	236,586	2,484,128	36,983	430,389	1,078,803	43,369	73,266	572,295	1,451,237	134,991	21,662	1,802,415	197,849	16,371
674,833	48,382	40,049	245,271	2,590,372	38,144	440,739	1,128,337	45,481	76,388	596,708	1,514,689	140,814	22,658	1,879,385	206,498	17,453
702,565	50,022	41,605	253,956	2,696,615	39,295	451,078	1,181,871	47,593	79,520	619,628	1,578,141	146,637	23,655	1,956,355	215,148	18,221
730,297	51,693	42,961	262,641	2,802,868	40,446	461,417	1,235,404	49,705	80,652	642,869	1,641,993	152,461	24,651	2,033,324	223,798	19,069
757,998	53,304	44,418	271,327	2,909,102	41,597	471,756	1,288,938	51,817	82,784	666,892	1,705,045	158,284	25,648	2,110,284	232,447	19,757
785,710	54,945	45,874	280,012	3,015,345	42,749	482,095	1,342,478	53,929	85,915	688,912	1,768,497	164,108	26,644	2,187,263	241,697	20,525
813,421	56,586	47,330	288,697	3,121,588	43,900	492,434	1,396,026	56,041	92,047	711,930	1,831,950	169,931	27,640	2,264,233	249,747	21,292
841,133	58,227	48,797	297,382	3,227,831	45,051	502,773	1,449,674	58,163	95,166	734,962	1,895,402	175,765	28,637	2,341,211	258,597	22,060
<b>674,815</b>	<b>48,382</b>	<b>40,049</b>	<b>245,271</b>	<b>2,590,374</b>	<b>38,144</b>	<b>440,739</b>	<b>1,128,346</b>	<b>45,481</b>	<b>76,387</b>	<b>595,532</b>	<b>1,514,694</b>	<b>140,814</b>	<b>22,658</b>	<b>1,879,386</b>	<b>206,498</b>	<b>16,681</b>

Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mokey	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Claysburg Ring Bus	Johnstown SS Capachio	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	Total		
130,875	1,211,587	205,448	20,603	57,903	4,069	204,359	342,313	17,013	80,879	12,554	6,462	42,840	26,946	181,571	53,262	3,194	803	-	-	-	-	-	-	132,411,556	
141,568	1,330,830	221,341	22,168	60,577	4,987	236,955	397,095	20,699	93,823	14,927	7,404	78,896	30,980	241,060	88,768	5,182	2,414	1,976	-	-	-	-	-	135,387,748	
162,188	1,460,005	237,234	23,727	63,224	5,886	269,610	451,886	24,397	108,994	17,322	8,346	114,919	35,013	308,135	124,871	7,187	4,031	3,367	-	-	-	-	-	138,700,517	
162,772	1,569,310	253,126	25,287	65,931	6,743	302,291	506,707	28,094	120,398	19,718	9,288	151,125	39,046	374,763	160,582	9,153	5,660	4,024	-	-	-	-	-	142,344,309	
173,383	1,688,639	269,019	26,847	69,608	7,620	334,976	572,531	31,796	133,852	22,113	10,230	187,463	43,043	441,621	196,766	11,140	7,299	14,490	-	-	-	-	-	144,526,403	
183,997	1,807,963	284,913	28,407	71,295	8,499	367,800	649,370	35,473	147,316	24,508	11,173	223,821	47,005	508,691	233,070	13,126	8,935	19,292	-	-	52,844	32,861	-	149,330,428	
194,615	1,927,344	300,805	29,966	74,962	9,382	400,767	726,210	39,160	160,789	26,904	12,116	260,175	44,220	575,721	270,089	15,112	10,573	24,140	-	-	157,005	98,275	-	152,536,071	
206,265	2,046,760	316,697	31,626	78,639	10,264	434,416	803,049	42,847	186,775	29,300	13,067	296,662	48,183	642,703	307,719	17,099	12,212	29,062	-	-	263,243	165,072	-	155,632,134	
219,073	2,166,199	332,595	33,086	86,209	11,147	473,299	879,691	46,524	197,613	31,695	13,969	327,915	52,124	709,712	380,996	19,095	14,664	33,968	-	-	273,196	192,640	-	158,719,656	
232,028	2,286,056	348,483	34,646	88,894	12,029	513,461	956,734	50,221	211,483	34,091	14,942	368,489	56,041	776,702	411,969	21,071	15,703	123,735	-	-	485,205	258,638	-	161,965,890	
245,095	2,406,323	364,376	36,205	91,578	13,911	553,645	1,033,578	53,308	235,059	36,486	15,884	412,798	59,959	843,628	442,750	23,057	17,342	299,398	-	-	599,275	334,756	-	165,229,189	
257,992	2,526,613	380,269	37,765	94,262	13,794	593,830	1,110,421	57,595	258,639	38,882	16,826	457,106	63,876	910,579	473,534	25,044	18,979	477,833	-	-	10,883	713,435	390,965	55,908	168,613,807
270,995	2,646,910	396,161	39,325	96,947	14,676	634,023	1,187,205	61,282	292,224	41,277	17,768	501,481	67,794	977,677	504,326	27,030	20,618	658,912	-	-	24,466	827,639	457,332	187,667	172,111,811
<b>197,757</b>	<b>1,928,046</b>	<b>300,805</b>	<b>29,966</b>	<b>76,619</b>	<b>9,384</b>	<b>409,187</b>	<b>739,774</b>	<b>39,155</b>	<b>165,857</b>	<b>26,906</b>	<b>12,115</b>	<b>263,360</b>	<b>47,248</b>	<b>576,343</b>	<b>280,646</b>	<b>15,112</b>	<b>10,664</b>	<b>130,678</b>	<b>3,556</b>	<b>267,065</b>	<b>147,728</b>	<b>18,737</b>	<b>152,116,262</b>		

Trans-Allegheny Interstate Line

Attachment 5 - Cost Supp

	<b>Calculation of Distribution Accumulated Deoreciation</b>	Source			
	December	Prior year FERC Form 1 p219.26.b	For 2015	-	-
	January	company records	For 2016	-	-
	February	company records	For 2016	-	-
	March	company records	For 2016	-	-
	April	company records	For 2016	-	-
	May	company records	For 2016	-	-
	June	company records	For 2016	-	-
	July	company records	For 2016	-	-
	August	company records	For 2016	-	-
	September	company records	For 2016	-	-
	October	company records	For 2016	-	-
	November	company records	For 2016	-	-
	December	p219.26.b	For 2016	-	-
	<b>Distribution Accumulated Depreciation</b>			-	-
	<b>Calculation of Intangible Accumulated Deoreciation</b>	Source			
	December	Prior year FERC Form 1 p200.21.b	For 2015	7,830,329	
	December	p200.21.b	For 2016	9,878,555	9,878,555
25	<b>Accumulated Intangible Depreciation</b>			8,654,442	9,878,555
				<a href="#">Link to Appendix A, line 25</a>	<a href="#">Link to Appendix A, line 25</a>
	<b>Calculation of General Accumulated Depreciation</b>	Source			
	December	Prior year FERC Form 1 p219.28b	For 2015	6,723,810	
	December	p219.28.b	For 2016	8,244,119	8,244,119
24	<b>Accumulated General Depreciation</b>			7,483,964	8,244,119
				<a href="#">Link to Appendix A, line 24</a>	<a href="#">Link to Appendix A, line 24</a>
	<b>Calculation of Production Accumulated Deoreciation</b>	Source			
	December	Prior year FERC Form 1 p219.20.b-24.b	For 2015	-	-
	January	company records	For 2016	-	-
	February	company records	For 2016	-	-
	March	company records	For 2016	-	-
	April	company records	For 2016	-	-
	May	company records	For 2016	-	-
	June	company records	For 2016	-	-
	July	company records	For 2016	-	-
	August	company records	For 2016	-	-
	September	company records	For 2016	-	-
	October	company records	For 2016	-	-
	November	company records	For 2016	-	-
	December	p219.20.b thru 219.24.b	For 2016	-	-
	<b>Production Accumulated Depreciation</b>			-	-
8	<b>Total Accumulated Depreciation</b>	Sum of averages above		168,454,669	190,234,455
				<a href="#">Link to Appendix A, line 8</a>	<a href="#">Link to Appendix A, line 8</a>

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	
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			Beg of year	End of Year (for estimate)	Average of Beginning and Ending Balances	Details
34	Transmission Related Land Held for Future Use	Total	-	-	-	Enter Details Here
		Non-transmission Related	-	-	-	
		Transmission Related	-	-	-	

**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
6	Plant Allocation Factors					
	Electric Plant In Service	(Note B) Attachment 5	1,798,715,406	-	-	
15	Plant In Service					
	Transmission Plant In Service	(Note B) Attachment 5	1,687,396,590	-	-	
23	Accumulated Depreciation					
	Transmission Accumulated Depreciation	(Note B) Attachment 5	132,411,556	-	-	

**Pre-Commercial Costs Capitalized**

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			EOY 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
58	Allocated General & Common Expenses		0	0	Enter Details Here
	Less EPRI Dues	(Note D) p332 & 353			

**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
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
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 8.22% Composite 7.710%	WV 6.5%	PA 9.99%	VA 6.0%		Composite is calculated based on sales, payroll and property for each jurisdiction

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 ASG General Advertising Exp Account 930.1 (Note J) p323.191.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)	Enter \$ Or Enter \$	General Description of the Facilities								
<p>Instructions:</p> <p>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</p> <p>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:</p> <p style="text-align: center;"><b>Example</b></p> <table border="0"> <tr> <td>A. Total investment in substation</td> <td>1,000,000</td> </tr> <tr> <td>B. Identifiable investment in Transmission (provide workpapers)</td> <td>500,000</td> </tr> <tr> <td>C. Identifiable investment in Distribution (provide workpapers)</td> <td>400,000</td> </tr> <tr> <td>D. Amount to be excluded [A x (C / (B + C))]</td> <td>444,444</td> </tr> </table>		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		
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										

Prepayments

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Beg of year	End of Year	Average of Beginning and Ending Balances	Allocation	Transmission Related	Details
36	Prepayments Prepaid Insurance	1,289,264	142,535	715,900	100%	715,900	
	Prepaid Pensions if not included in Prepayments		0	0	100%	0	
	<b>Total Prepayments</b>	<b>1,289,264</b>	<b>142,535</b>	<b>715,900</b>		<b>715,900</b>	

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	\$ 564,795																			
72	Miscellaneous Transmission Expense																				
	Total Account 566 Miscellaneous Transmission Expenses p.321.97.b	\$ 564,795																			
			<table border="0"> <tr> <td><b>Cost Element Name</b></td> <td><b>Total</b></td> </tr> <tr> <td>Labor &amp; 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><b>Total</b></td> <td><b>-</b></td> </tr> </table> <p>(1) Labor &amp; 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 &amp; 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>	<b>Cost Element Name</b>	<b>Total</b>	Labor & Overhead (1)	-	Miscellaneous (2)	-	Outside Services Legal (3)	-	Outside Services Other (4)	-	Outside Services Rates (5)	-	Advertising (6)	-	Travel, Lodging and Meals (7)	-	<b>Total</b>	<b>-</b>
<b>Cost Element Name</b>	<b>Total</b>																				
Labor & Overhead (1)	-																				
Miscellaneous (2)	-																				
Outside Services Legal (3)	-																				
Outside Services Other (4)	-																				
Outside Services Rates (5)	-																				
Advertising (6)	-																				
Travel, Lodging and Meals (7)	-																				
<b>Total</b>	<b>-</b>																				
149	Net Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT																				

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

**Depreciation Rates**

				Net	Accrual												
				Salvage	Rate (Annual)												
				Survivor	Rate (Annual)												
				Percent	Percent												
				Life	Curve												
				Percent	Percent												
<b>TRANSMISSION PLANT</b>						Black Oak	Wyle Ridge	3rd Junction - Terhoffer Line	Meadowbrook Transformer	North Sheandoh	Bedington Transformer	Meadowbrook Capacitor	Kammer Transformers	Doubs Replacement Transformer #2	Doubs Replacement Transformer #3	Doubs Replacement Transformer #4	
350.2	Land & Land Rights - Easements	70	-	R4	0	1.43											
352	Structures & Improvements	50	-	R3	(10)	2.20	16,761										
	SVC	35	-			2.86											
	Station Equipment																
	Other	50	-	R2	(5)	2.10	1,358,785	583,632	783,180	169,864	25,779	162,194	145,082	831,001	94,890	82,161	149,570
	SVC	Note 1	-	80 R2 - 35-yr truncation		2.96											
	SCADA	15	-	S3	0	6.87											
354	Towers & Fixtures	65	-	R4	(25)	1.92			7,297,456								
355	Poles & Fixtures	55	-	R2.5	(20)	2.19			2,953,341								
	Overhead Conductors & Devices																
	Other	55	-	R2.5	(40)	2.80			6,382,099								
	Clearing	70	-	R4	0	1.43											
357	Underground conduit	55	-	S3	(5)	1.91											
358	Underground conductor and devices	45	-	R3	(5)	2.33											
	SVC	35	-			2.86											
Total Transmission Plant Depreciation							1,375,546	583,632	21,219,721	169,864	25,779	162,194	145,082	831,001	94,890	82,161	149,570
Total Transmission Depreciation Expense (must tie to p336.7.f)							37,651,525										

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 Whiteley	Armstrong	Farmers Valley	Harvey Run	Double SS	Meadowbrook SS	502 Jct Substation	Conemaugh-Seward	Luxor	Grandpoint & Guilford	Handsome Lake-Homer City	Altoona
				478						2,654				
152	281		14,882	2,506	1,255				124,069		3,450			
149,368	13,533	34,391	110,486	329,700	18,436	17,476	104,220	1,274,893		246,344	21,896	37,569		761,380
			96,495							8,427			36,100	
			348,117							384,969			200,524	
													43,254	
-														
149,520	13,814	34,391	569,979	332,684	19,691	17,476	104,220	1,274,893	124,069	642,394	25,345	37,569	279,676	761,380

Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Claysburg Ring Bus	Johnstown SS Capacitor
						37,343	6,328		1,929		75,340			7,754	
69,881	11,958	923,643	103,796	11,727	140,020	1,287,868	184,385	18,717	30,104	10,607	276,562	920,290	44,268	152,770	28,724
						80,142			117						
						29,970									
69,881	11,958	923,643	103,796	11,727	140,020	1,435,323	190,713	18,717	32,150	10,607	351,902	920,290	44,268	160,524	28,724

Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	Total
	44,688											2,503,476
	14,802											1,654,851
												-
11,307	146,388	47,596	796,005	413,157	23,837	8,194	53,756	24,466	827,639	506,657	187,667	14,767,819
												-
												-
												-
	269,845						356,661					7,413,698
												3,885,409
	(10,633)						248,496					1,014,202
												6,412,069
												-
												-
												-
11,307	465,099	47,596	796,005	413,157	23,837	8,194	658,912	24,466	827,639	506,657	187,667	37,651,525

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	883,309
391	Office Furniture & Equipment	20	SQ	0	5.00	86,332
	Information Systems	10	SQ	0	10.00	372,353
	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	1,805
	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	216,711
398	Miscellaneous Equipment	15	SQ	0	6.67	
Total General Plant						1,520,309
Total General Plant Depreciation Expense (must tie to p336.10 b & c)						62,303
Total General Plant Depreciation Expense (must tie to p336.10 b & c)						1,520,309
INTANGIBLE PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total
303	Miscellaneous Intangible Plant	5	SQ	0	20.00	2,014,881
Total Intangible Plant						2,014,881
Total Intangible Plant Amortization (must tie to p336.1 d & e)						2,014,881

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	4,408
5	Cost per FTE	3,192
6	TALCo FTEs (labor not capitalized) current year	0.000
7	TALCo PBOP Expense for base year	-
8	TALCo PBOP Expense in Account 526 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.

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		
<b>Step 1 For Estimate:</b>	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)	-	-	-	-		
<b>Total</b>	-	-	-	-		
<b>Step 3 For Reconciliation:</b>	Pre-Commercial Costs			<b>For Reconciliation Step 2</b>		
	Expensed (Actual)	Deferred	Amount of Deferred Amortized in Year	CWIP	AFUDC In CWIP	AFUDC (if CWIP was not in Rate Base)
Prexy - 502 Junction 138 kV (CWIP)	-	-	-	-	-	-
1	-	-	-	-	-	-
2	-	-	-	-	-	-
3	-	-	-	-	-	-
4	-	-	-	-	-	-
...	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-
Prexy - 502 Junction 500 kV (CWIP)	-	-	-	-	-	-
1	-	-	-	-	-	-
2	-	-	-	-	-	-
3	-	-	-	-	-	-
4	-	-	-	-	-	-
...	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-
502 Junction - Territorial Line (CWIP)	-	-	-	138,957	-	136,129,170
1	-	-	-	-	-	-
2	-	-	-	-	-	-
3	-	-	-	-	-	-
4	-	-	-	-	-	-
...	-	-	-	-	-	-
<b>Total</b>	-	-	-	138,957	-	136,129,170
<b>Total Additions to Plant in Service (sum of the above for each project)</b>						136,129,170
<b>Total Additions to Plant in Service reported on pages 204-207 of the Form No. 1</b>						136,129,170
<b>Difference (must be zero)</b>						

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
<b>Total</b>	<b>877,000,000</b>	<b>1.00000</b>

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.





	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Mainsburg	Yeagerstown	Nywaner	Farmers Valley Substation	Farmers Valley	Doubs SS	Handsome Lake - Homer City	North Shenandoah	
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	
Dec (Prior Year CWP) §216.3.43	Actual	(160,964)	(116,872)	917,779	-	-	-	-	-
Jan 2016	Actual	211,102	(4,954)	5,563	-	-	-	-	-
Feb	Actual	130,011	1,389	846	-	-	-	-	-
Mar	Actual	106,224	(67)	14,068	-	8,571	30,726	7,145	-
Apr	Budget	162,721	-	-	-	-	-	-	-
May	Budget	270,130	-	-	35,128,747	-	-	-	1,843,220
Jun	Budget	10,975	-	-	-	-	-	-	-
Jul	Budget	10,975	-	-	-	-	-	-	-
Aug	Budget	10,975	-	-	-	-	-	-	-
Sep	Budget	286,369	-	-	-	-	-	-	-
Oct	Budget	47,507	-	-	-	-	-	-	-
Nov	Budget	16,594	-	-	-	-	-	-	-
Dec	Budget	-	-	-	-	-	-	-	-
Total		1,102,619	(120,504)	938,256	35,128,747	8,571	30,726	7,145	1,843,220

Month End Balances										EXHIBIT NO. TRC-203	
Other Procts PIS (Monthly additions)	Mainsburg	Yeagerstown	Nywaner	Farmers Valley Substation	Farmers Valley	Doubs SS	Handsome Lake - Homer City	North Shenandoah			
(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	
	(160,964)	(116,872)	917,779	-	-	-	-	-	-	-	
	50,138	(121,826)	923,342	-	-	-	-	-	-	-	
	180,149	(120,437)	924,188	-	-	-	-	-	-	-	
	286,373	(120,504)	938,256	-	-	8,571	30,726	7,145	-		
	449,094	(120,504)	938,256	-	-	8,571	30,726	7,145	-		
	719,224	(120,504)	938,256	35,128,747	-	8,571	30,726	7,145	1,843,220		
	730,199	(120,504)	938,256	35,128,747	-	8,571	30,726	7,145	1,843,220		
	741,174	(120,504)	938,256	35,128,747	-	8,571	30,726	7,145	1,843,220		
	752,149	(120,504)	938,256	35,128,747	-	8,571	30,726	7,145	1,843,220		
	1,038,518	(120,504)	938,256	35,128,747	-	8,571	30,726	7,145	1,843,220		
	1,086,025	(120,504)	938,256	35,128,747	-	8,571	30,726	7,145	1,843,220		
	1,102,619	(120,504)	938,256	35,128,747	-	8,571	30,726	7,145	1,843,220		
	1,102,619	(120,504)	938,256	35,128,747	-	8,571	30,726	7,145	1,843,220		
	<b>8,077,322</b>	<b>(1,564,174)</b>	<b>12,147,865</b>	<b>281,029,976</b>	-	<b>85,709</b>	<b>307,260</b>	<b>71,451</b>	<b>14,745,761</b>		

3 April Year 2 TO adds Cap Adds and CWP 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

Wyle Ridge (Monthly additions)	Black Oak (Monthly additions)	North Shenandoah (Monthly additions)	Meadowbrook Transformer (Monthly additions)	Bedington Transformer (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Kammer Transformers (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #4 (Monthly additions)	Cabot SS (Monthly Additions)	Hunterstown	Farmers Valley	Harvey Run	Doubs SS	Potter SS (Monthly Additions)	Osage Whiskey (Monthly Additions)	Meadowbrook SS	502 Junction - Terribilal Line (Monthly additions)	
\$ 3,107,497	6,225,985.48	359,646.19	1,047,527.46	995,567.78	853,599.53	5,176,521	679,761	621,476	774,015	973,316	6,288,087	240,149	118,426	708,192	276,305	3,483,319	8,667,513	152,047,380	
502 Junction Substation	Waldo Run	Conemaugh	Blairsville	Four Mile Junction	Johntown	Yeagerstown	Grandview Capacitor	Altoona SVC	Luxor	Grandpoint & Gullford	Moshannon	Carbon Center	Shawille	Oak Mound	Shuman Hill	Buffalo Road	Conemaugh Capacitor	Grover SS Capacitor	
\$ 1,353,302.60	7,965,425.08	3,975,529.66	475,933.65	1,374,926.15	707,251.51	131,149	92,713	5,327,047	172,337	255,710	875,594	81,508	314,652	5,352,283	242,840	101,425	-	117,229	
Richwood Hill	Handsome Lake - Homer City	West Union	Rider Sub (West Milford)	Erie South	Monocacy SS	Bartonsville SS Capacitor	Mainsburg SS	Johnstown Sub Capacitor	Claysburg Ring Bus	Joffre Sub	Squeb Hollow SS	Squeb Hollow SVC	Shingletown Capacitor	Nywaner	Armstrong	Farmers Valley Substation			
\$ 533,659.39	1,840,432.31	128,461.57	4,145,203.22	3,315,729.00	4,928,839.94	67,168	2,734,621	183,251	930,184	323,537	2,523,874	4,249,119	237,385	234,169	2,274,724	2,724,833			
<b>Total Revenue Requirement</b>																			
<b>\$ 252,936,327.88</b>																			



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)	Osaage Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$ 249,362,867.79	289,503.26	948,616.36	753,051.20	606,815.98	662,921.85	5,034,965	831,337	969,904	1,021,051	235,966	6,048,087	3,024,349	148,301,898	3,392,460	2,199,954	235,694	115,451	690,626
Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Altoona	Blairsville	Conemaugh Transformer	502 Junction Substation	Cabron Center	Hunterstown	Johnstown	Mohannon	Waldo Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor	
8,461,740	77,603	1,797,039	90,379	168,070	249,072	5,058,153	464,038	3,891,636	1,322,571	79,581	6,131,150	689,577	940,924	7,981,179	1,343,053	125,246	72,103	
Yeagertown	Rider	Monocacy SS	Shuman Hill Sub	Mainsburg SS	Johnstown Sub Capacitor	Grover SS	Claysburg Ring Bus	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nywaner	Shawille	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	
162,372	3,020,716	5,374,234	211,317	3,046,900	194,454	119,889	1,086,641	2,610,525	4,701,971	256,614	122,270	323,545	4,621,700	224,938	4,207,220	3,366,022	1,425,775	

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	The forecast in Prior Year	=	(3,573,460)	<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.			
249,362,868	252,936,328						
Interest on Amount of Refunds or Surcharges	0.2900%						
Interest 35.19a for March Current Yr	1/12 of Step 9	Interest 35.19a for March Current Yr	Months	Interest	Surcharge (Refund) Owed		
Month Yr							
Jun Year 1		(297,788)	0.2900%	11.5	(9,931)	(307,720)	
Jul Year 1		(297,788)	0.2900%	10.5	(9,068)	(306,856)	
Aug Year 1		(297,788)	0.2900%	9.5	(8,204)	(305,992)	
Sep Year 1		(297,788)	0.2900%	8.5	(7,340)	(305,129)	
Oct Year 1		(297,788)	0.2900%	7.5	(6,477)	(304,265)	
Nov Year 1		(297,788)	0.2900%	6.5	(5,613)	(303,402)	
Dec Year 1		(297,788)	0.2900%	5.5	(4,750)	(302,538)	
Jan Year 2		(297,788)	0.2900%	4.5	(3,886)	(301,674)	
Feb Year 2		(297,788)	0.2900%	3.5	(3,023)	(300,811)	
Mar Year 2		(297,788)	0.2900%	2.5	(2,159)	(299,947)	
Apr Year 2		(297,788)	0.2900%	1.5	(1,295)	(299,084)	
May Year 2		(297,788)	0.2900%	0.5	(432)	(298,220)	
Total		(3,573,460)				(3,635,638)	
	Balance		Interest	Amort	Balance		
Jun Year 2	(3,635,638)	0.2900%	(308,711)	(3,337,470)			
Jul Year 2	(3,337,470)	0.2900%	(308,711)	(3,038,436)			
Aug Year 2	(3,038,436)	0.2900%	(308,711)	(2,738,538)			
Sep Year 2	(2,738,538)	0.2900%	(308,711)	(2,437,769)			
Oct Year 2	(2,437,769)	0.2900%	(308,711)	(2,136,127)			
Nov Year 2	(2,136,127)	0.2900%	(308,711)	(1,833,611)			
Dec Year 2	(1,833,611)	0.2900%	(308,711)	(1,530,217)			
Jan Year 3	(1,530,217)	0.2900%	(308,711)	(1,225,944)			
Feb Year 3	(1,225,944)	0.2900%	(308,711)	(920,786)			
Mar Year 3	(920,786)	0.2900%	(308,711)	(614,747)			
Apr Year 3	(614,747)	0.2900%	(308,711)	(307,818)			
May Year 3	(307,818)	0.2900%	(308,711)	(0)			
Total with interest				(3,704,534)			
The difference between the Reconciliation in Step 8 and the forecast in Prior Year with interest				(3,704,534)	Input to Appendix A, Line 143		
Rev Req based on Year 2 data with estimated Cap Adds for Year 3 (Step 8)				\$ (3,704,534)			
Revenue Requirement for Year 3							

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)	Wyle Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)	Osaage Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$ (3,704,534)	(7,051)	(25,606)	(21,732)	(15,198)	(17,457)	(146,746)	(23,080)	(26,605)	(27,448)	(128,217)	(184,424)	(86,198)	(3,882,866)	(94,192)	(77,513)	(4,618)	(3,084)	(18,210)
Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Altoona	Blairsville	Conemaugh Transformer	502 Junction Substation	Cabron Center	Hunterstown	Johnstown	Mohannon	Waldo Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor	
(213,321)	(24,696)	(44,984)	(2,420)	(4,423)	(6,882)	(278,757)	(12,332)	(86,971)	(31,859)	(1,998)	(162,694)	(18,323)	67,727	16,332	(33,043)	(3,333)	5,116	
Yeagertown	Rider	Monocacy SS	Shuman Hill Sub	Mainsburg SS	Johnstown Sub Capacitor	Grover SS	Claysburg Ring Bus	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nywaner	Shawille	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	
32,369	(1,165,733)	461,731	(32,680)	323,733	11,613	2,757	162,196	89,829	469,463	19,934	(116,003)	9,220	(757,380)	(102,215)	924,191	664,708	924,839	

9 May Year 3

Post results of Step 8 on PJM web site  
\$ (3,704,534)

10 June Year 3

Results of Step 8 go into effect  
\$ (3,704,534)

**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
<b>FCR if a CIAC</b>		
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: b0216				PJM Upgrade ID: b0216					
Details		592 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		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		No							
12	Input the allowed ROE	Allowed ROE		12.70%		11.70%		12.70%							
13	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12	FCR without Incentive ROE		12.3682%		12.3682%		12.3682%							
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		13.2289%		12.3682%		13.2289%							
15	Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Adds.	Investment		960,642,225		19,733,817		35,320,768							
16	reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.			21,219,721		583,632		1,375,546							
17	Annual Depreciation Exp from Attachment 5														
		Invest Yr													
18	See Calculations for each item below	2011	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	118,814,105.15	21,219,720.93	0.00	0.00	140,033,826.08	2,440,717.01	583,631.64	0.00	3,024,348.65	4,398,541.47	1,375,546.17	0.00	5,744,087.64
20	See Calculations for each item below	2011	127,082,177.12	21,219,720.93	0.00	0.00	148,301,898.05	2,440,717.01	583,631.64	0.00	3,024,348.65	4,672,240.86	1,375,546.17	0.00	6,048,087.03

**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,  
 11 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 13mo 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: 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				Yes				Yes				Yes			
No	11.70%			No	11.70%			No	11.70%			No	11.70%		
	12.3682%				12.3682%				12.3682%				12.3682%		
	12.3682%				12.3682%				12.3682%				12.3682%		
1,699,412				6,882,061				6,530,542				5,548,542			
25,779				169,864				162,194				145,082			
Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
210,186.61	25,779.02	0.00	235,965.63	851,186.68	169,863.84	0.00	1,021,050.52	807,710.17	162,194.28	0.00	969,904.45	686,254.55	145,082.04	0.00	831,336.59
210,186.61	25,779.02	0.00	235,965.63	851,186.68	169,863.84	0.00	1,021,050.52	807,710.17	162,194.28	0.00	969,904.45	686,254.55	145,082.04	0.00	831,336.59

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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 16 Forecast – End of prior year net plant plus current year  
 forecast of CWIP or Cap Adds.  
 reconciliation – Average of 13 month prior year net plant  
 balances plus prior year 13-mo CWIP balances.  
 17 Annual Depreciation Exp from Attachment 5

PJM Upgrade 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				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
12.3682%				12.3682%				12.3682%				12.3682%			
12.3682%				12.3682%				12.3682%				12.3682%			
33,990,116				4,592,678				4,241,067				4,879,298			
831,001				94,890				82,161				149,570			
Reconciliation				Reconciliation				Reconciliation				Reconciliation			
Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue
4,203,963.82	831,001.01	0.00	5,034,964.83	568,031.37	94,890.48	0.00	662,921.85	524,654.76	82,161.22	0.00	606,815.98	603,481.16	149,570.04	0.00	753,051.20
4,203,963.82	831,001.01	0.00	5,034,964.83	568,031.37	94,890.48	0.00	662,921.85	524,654.76	82,161.22	0.00	606,815.98	603,481.16	149,570.04	0.00	753,051.20

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

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 forecast of CWIP or Cap Adds.  
 reconciliation – Average of 13 month prior year net plant  
 balances plus prior year 13-mo CWIP balances.  
 17 Annual Depreciation Exp from Attachment 5

PJM Upgrade 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	11.70%				No	11.70%				No	11.70%				No	11.70%			
	12.3682%					12.3682%					12.3682%					12.3682%			
	12.3682%					12.3682%					12.3682%					12.3682%			
	6,460,807					15,097,356					1,746,439					792,153			
	149,520					332,684					19,691					17,476			
<b>Return</b>	<b>Depreciation</b>	<b>Reconciliation</b>	<b>Amount</b>	<b>Revenue</b>	<b>Return</b>	<b>Depreciation</b>	<b>Reconciliation</b>	<b>Amount</b>	<b>Revenue</b>	<b>Return</b>	<b>Depreciation</b>	<b>Reconciliation</b>	<b>Amount</b>	<b>Revenue</b>	<b>Return</b>	<b>Depreciation</b>	<b>Reconciliation</b>	<b>Amount</b>	<b>Revenue</b>
799,096.36	149,520.00		0.00	948,616.36	1,867,270.42	332,683.70		0.00	2,199,954.12	216,002.95	19,690.98		0.00	235,693.93	97,975.02	17,476.20		0.00	115,451.22
799,096.36	149,520.00		0.00	948,616.36	1,867,270.42	332,683.70		0.00	2,199,954.12	216,002.95	19,690.98		0.00	235,693.93	97,975.02	17,476.20		0.00	115,451.22

**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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 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  
 17 balances plus prior year 13-mo CWIP balances.  
 Annual Depreciation Exp from Attachment 5

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	11.70%			No	11.70%			No	11.70%			No	11.70%				
	12.3682%				12.3682%				12.3682%				12.3682%				
	12.3682%				12.3682%				12.3682%				12.3682%				
4,741,242				1,900,940				22,820,474				58,107,487					
104,220				34,391				569,979				1,274,893					
Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Pre-Commercial Exp.	Reconciliation Amount	Revenue	Return	Depreciation	Pre-Commercial Exp.	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
586,406.02	104,220.36	0.00	690,626.38	235,112	34,391	0	0	269,503.26	2,822,481	569,979	0	0	3,392,460.20	7,186,847.42	1,274,892.74	0.00	8,461,740.16
586,406.02	104,220.36	0.00	690,626.38	235,112	34,391	0	0	269,503.26	2,822,481	569,979	0	0	3,392,460.20	7,186,847.42	1,274,892.74	0.00	8,461,740.16

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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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  
17 balances plus prior year 13mo CWIP balances.  
Annual Depreciation Exp from Attachment 5

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					Yes					Yes					Yes				
No	11.70%				No	11.70%				No	11.70%				No	11.70%			
	12.3682%					12.3682%					12.3682%					12.3682%			
	12.3682%					12.3682%					12.3682%					12.3682%			
619,047					9,690,104					26,270,947					1,153,365				
13,814					124,069					642,394					25,345				
Return	Depreciation	Reconciliation Amount	Revenue		Return	Depreciation	Reconciliation Amount	Revenue		Return	Depreciation	Reconciliation Amount	Revenue		Return	Depreciation	Reconciliation Amount	Revenue	
76,564.88	13,813.88	0.00	90,378.56		1,198,502.04	124,069.08	0.00	1,322,571.12		3,249,242.01	642,393.55	0.00	3,891,635.56		142,724.69	25,345.20	0.00	168,069.89	
76,564.88	13,813.88	0.00	90,378.56		1,198,502.04	124,069.08	0.00	1,322,571.12		3,249,242.01	642,393.55	0.00	3,891,635.56		142,724.69	25,345.20	0.00	168,069.89	

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

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 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 13mo CWIP balances.  
 Annual Depreciation Exp from Attachment 5

	PJM Upgrade ID: b1839				PJM Upgrade ID: b1941				PJM Upgrade ID: b1801				PJM Upgrade ID: b1967			
	Grandpoint & Guilford				Handsome Lake-Homer City				Altoona				Blairsville			
11	Yes				Yes				Yes				Yes			
13	No	11.70%			No	11.70%			No	11.70%			No	11.70%		
14		12.3682%				12.3682%				12.3682%				12.3682%		
15		12.3682%				12.3682%				12.3682%				12.3682%		
16		1,710,055				12,266,638				34,740,502				3,196,858		
17		37,569				279,878				781,380				69,881		
18	<b>Reconciliation</b>				<b>Reconciliation</b>				<b>Reconciliation</b>				<b>Reconciliation</b>			
19	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue
20	211,503.00	37,568.75	0.00	249,071.75	1,517,161.74	279,877.76	0.00	1,797,039.50	4,296,773.05	781,380.14	0.00	5,058,153.19	394,156.76	69,881.04	0.00	464,037.80
	211,503.00	37,568.75	0.00	249,071.75	1,517,161.74	279,877.76	0.00	1,797,039.50	4,296,773.05	781,380.14	0.00	5,058,153.19	394,156.76	69,881.04	0.00	464,037.80

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 #

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 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  
 17 balances plus prior year 13mo CWIP balances.  
 Annual Depreciation Exp from Attachment 5

PJM Upgrade ID: b1672					PJM Upgrade ID: b1800					PJM Upgrade ID: b1945					PJM Upgrade ID: b1770					PJM Upgrade ID: b1964				
Carbon Center					Hunterstown					Johnstown					Buffalo Road					Moshannon				
Yes					Yes					Yes					Yes					Yes				
No					No					No					No					No				
11.70%					11.70%					11.70%					11.70%					11.70%				
12.3682%					12.3682%					12.3682%					12.3682%					12.3682%				
12.3682%					12.3682%					12.3682%					12.3682%					12.3682%				
546,750					42,104,010					4,736,196					532,622					6,475,520				
11,958					923,643					103,796					11,727					140,020				
<b>Reconciliation</b>					<b>Reconciliation</b>					<b>Reconciliation</b>					<b>Reconciliation</b>					<b>Reconciliation</b>				
Return	Depreciation	Amount	Revenue		Return	Depreciation	Amount	Revenue		Return	Depreciation	Amount	Revenue		Return	Depreciation	Amount	Revenue		Return	Depreciation	Amount	Revenue	
67,623.13	11,957.52	0.00	79,580.65		5,207,506.11	923,643.43	0.00	6,131,149.54		585,780.74	103,796.36	0.00	689,577.12		65,875.75	11,726.65	0.00	77,602.40		800,904.91	140,019.51	0.00	940,924.42	
67,623.13	11,957.52	0.00	79,580.65		5,207,506.11	923,643.43	0.00	6,131,149.54		585,780.74	103,796.36	0.00	689,577.12		65,875.75	11,726.65	0.00	77,602.40		800,904.91	140,019.51	0.00	940,924.42	

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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 forecast of CWIP or Cap Adds.  
 reconciliation – Average of 13 month prior year net plant  
 balances plus prior year 13-mo CWIP balances.  
 17 Annual Depreciation Exp from Attachment 5

	PJM Upgrade ID: b2433.1, b2433.2, b2433.3				PJM Upgrade ID: b1609, b1769				PJM Upgrade ID: b2343				PJM Upgrade ID: b2342				PJM Upgrade ID: b1610				PJM Upgrade ID: b1840			
	Waldo Run				Four Mile Junction				West Union SS				Shuman Hill/Mobley				Yesgertown				Rider Sub			
	Yes				Yes				Yes				Yes				Yes				Yes			
	No				No				No				No				No				No			
	11.70%				11.70%				11.70%				11.70%				11.70%				11.70%			
	12.3682%				12.3682%				12.3682%				12.3682%				12.3682%				12.3682%			
	12.3682%				12.3682%				12.3682%				12.3682%				12.3682%				12.3682%			
	52,924,904				9,316,955				861,316				1,446,610				1,120,097				20,662,808			
	1,435,323				190,713				18,717				32,150				23,837				465,099			
	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue
	6,545,855.45	1,435,323.38	0.00	7,981,178.83	1,152,339.13	190,713.46	0.00	1,343,052.61	106,529.29	18,716.88	0.00	125,246.17	179,166.90	32,149.77	0.00	211,316.67	138,535.84	23,836.55	0.00	162,372.39	2,555,616.41	465,099.45	0.00	3,020,715.86
	6,545,855.45	1,435,323.38	0.00	7,981,178.83	1,152,339.13	190,713.46	0.00	1,343,052.61	106,529.29	18,716.88	0.00	125,246.17	179,166.90	32,149.77	0.00	211,316.67	138,535.84	23,836.55	0.00	162,372.39	2,555,616.41	465,099.45	0.00	3,020,715.86

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

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 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 5

PJM Upgrade ID: b2235				PJM Upgrade ID: b2260				PJM Upgrade ID: b1802				PJM Upgrade ID: b0555				PJM Upgrade ID: b0556				PJM Upgrade ID: b1943			
Monocacy SS				Bartonville SS Capacitor				Mainsburg SS				Johnstown Sub Capacitor				Grover SS				Claysburg Ring Bus			
Yes				Yes				Yes				Yes				Yes				Yes			
No				No				No				No				No				No			
11.70%				11.70%				11.70%				11.70%				11.70%				11.70%			
12.3682%				12.3682%				12.3682%				12.3682%				12.3682%				12.3682%			
12.3682%				12.3682%				12.3682%				12.3682%				12.3682%				12.3682%			
37,016,137				497,210				21,204,478				1,339,971				877,918				7,487,889			
796,005				10,607				413,157				28,724				11,307				160,524			
Reconciliation				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	Return	Depreciation	Amount	Revenue
4,578,228.12	796,005.42	0.00	5,374,233.54	61,495.95	10,607.01	0.00	72,102.96	2,633,742.60	413,157.47	0.00	3,046,900.07	165,730.20	28,723.71	0.00	194,453.91	108,582.65	11,306.52	0.00	119,889.17	926,116.76	160,524.15	0.00	1,086,640.91
4,578,228.12	796,005.42	0.00	5,374,233.54	61,495.95	10,607.01	0.00	72,102.96	2,633,742.60	413,157.47	0.00	3,046,900.07	165,730.20	28,723.71	0.00	194,453.91	108,582.65	11,306.52	0.00	119,889.17	926,116.76	160,524.15	0.00	1,086,640.91

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 #

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

PJM Upgrade ID: b2364 & b2364.1				PJM Upgrade ID: b2362				PJM Upgrade ID: b2156				PJM Upgrade ID: b2546				PJM Upgrade ID: b1998			
Squab Hollow SS				Squab Hollow SVC				Shingletown Capacitor				Nyswaner				Shawville			
Yes				Yes				Yes				Yes				Yes			
No				No				No				No				No			
11.70%				11.70%				11.70%				11.70%				11.70%			
12.3682%				12.3682%				12.3682%				12.3682%				12.3682%			
12.3682%				12.3682%				12.3682%				12.3682%				12.3682%			
18,261,544				30,575,853				1,716,871				922,334				2,231,121			
351,902				920,290				44,268				8,194				47,596			
<b>Return</b>	<b>Depreciation</b>	<b>Amount</b>	<b>Revenue</b>	<b>Return</b>	<b>Depreciation</b>	<b>Amount</b>	<b>Revenue</b>	<b>Return</b>	<b>Depreciation</b>	<b>Amount</b>	<b>Revenue</b>	<b>Return</b>	<b>Depreciation</b>	<b>Amount</b>	<b>Revenue</b>	<b>Return</b>	<b>Depreciation</b>	<b>Amount</b>	<b>Revenue</b>
2,298,623.45	351,901.80	0.00	2,610,525.25	3,781,681.14	920,290.23	0.00	4,701,971.37	212,346.02	44,268.44	0.00	256,614.46	114,076.02	8,194.39	0.00	122,270.41	275,949.38	47,595.97	0.00	323,545.35
2,298,623.45	351,901.80	0.00	2,610,525.25	3,781,681.14	920,290.23	0.00	4,701,971.37	212,346.02	44,268.44	0.00	256,614.46	114,076.02	8,194.39	0.00	122,270.41	275,949.38	47,595.97	0.00	323,545.35

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

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10 "Yes" if a project under PJM OATT Schedule 12,  
11 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  
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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  
17 balances plus prior year 13-mo CWIP balances.  
18 Annual Depreciation Exp from Attachment 5  
19 See Calculations for each item below  
20 See Calculations for each item below

PJM Upgrade ID: b2475				PJM Upgrade ID: b2547.1				PJM Upgrade ID: b2441				PJM Upgrade ID: b1991				PJM Upgrade ID: b2545						
Oak Mound				Joffre SS				Erie South				Farmers Valley Substation				Richwood Hill						
Yes				Yes				Yes				Yes				Yes						
No	11.70%			No	11.70%			No	11.70%			No	11.70%			No	11.70%					
	12.3682%				12.3682%				12.3682%				12.3682%				12.3682%					
	12.3682%				12.3682%				12.3682%				12.3682%				12.3682%					
	32,040,148				1,620,867				27,324,770				23,118,690				10,010,421					
	658,912				24,466				827,639				506,657				187,667					
<b>Return</b>	<b>Depreciation</b>	<b>Reconciliati on Amount</b>	<b>Revenue</b>	<b>Return</b>	<b>Depreciation</b>	<b>Reconciliati on Amount</b>	<b>Revenue</b>	<b>Return</b>	<b>Depreciation</b>	<b>Reconciliati on Amount</b>	<b>Revenue</b>	<b>Return</b>	<b>Depreciation</b>	<b>Reconciliati on Amount</b>	<b>Revenue</b>	<b>Return</b>	<b>Depreciation</b>	<b>Reconciliati on Amount</b>	<b>Revenue</b>	<b>Total</b>	<b>Incentive Charged</b>	<b>Revenue Credit</b>
3,962,787.57	658,912.40	0.00	4,621,700.37	200,471.98	24,465.97	0.00	224,937.95	3,379,580.92	827,639.22	0.00	4,207,220.14	2,859,364.69	506,657.45	0.00	3,366,022.14	1,238,108.43	187,667.00	0.00	1,425,775.43	240,790,196.42	249,362,867.79	240,790,796.42

\$5,572,071.36  
Ax A Line 148

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

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

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT

YEAR ENDED 12/31/2016

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	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)
<b>Long Term Debt ( 12/31/2016</b>										
First Mortgages Bonds:										
(1)	12/11/2014	6/2/2025	\$ 550,000,000	\$ 545,247,429	\$ 546,173,009	12	\$546,173,008.92	88.00%	3.95%	3.48%
(2)	10/16/2015	5/30/2025	\$ 75,000,000	\$ 74,437,647	\$ 74,506,331	12	\$ 74,506,331.01	12.004%	3.85%	0.46%
<b>Total</b>			<b>\$ 625,000,000</b>		<b>\$ 620,679,340</b>		<b>\$ 620,679,340</b>	<b>100.000%</b>		<b>3.94%</b>

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).  
Interest (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 12/31/2016

	(aa)	(bb)	(cc)	(dd) (Discount) Premium at Issuance	(ee) Issuance Expense	(ff) Loss/Gain on Rescquired Debt	(gg) Less: Related ADIT (Attachment 1)	(hh) Net Proceeds	(ii) Net Proceeds Ratio	(jj) Coupon Rate	(kk) Annual Interest	(ll) Effective Cost Rate (Yield to Maturity at Issuance, t = 0)
(1)	3.85%, Senior Unsecured No	12/11/2014	6/2/2025	\$ (418,000)	4,334,571	-	xxx	\$ 545,247,429	99.1359	0.03850	\$ 21,175,000	3.99%
(2)	3.76%, Senior Unsecured Notes	10/16/2015	5/30/2025	75,000,000	69,353	-	-	\$ 74,437,647	99.2502	0.0376	\$ 2,820,000	3.85%
<b>TOTALS</b>			<b>\$ 625,000,000</b>	<b>(418,000)</b>	<b>\$ 4,896,924</b>	<b>-</b>	<b>xxx</b>	<b>\$ 619,685,076</b>			<b>\$ 23,995,000</b>	

\* YTM at issuance calculated from an acceptable bond table or from YTM = Internal Rate of Return (IRR) calculation.  
Effective Cost Rate of Individual Debentures (YTM at Issuance): the t=0 Cashflow C<sub>0</sub> equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows (C<sub>1</sub>, C<sub>2</sub>, 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 <sup>1</sup>	4.886348%
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Based on following Financial Formula<sup>2</sup>:

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

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)

	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											
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			3.388%	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%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 20	DONE - Roll over Draw 16				3.304%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 21	DONE - Roll over Draw 17A and 19				3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 22	DONE - Roll over Draw 18				3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 23	DONE				3.222%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 24	DONE Roll over Draw 20				3.213%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 25	DONE Roll over Draw 21, 22 and 23				3.174%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 26	DONE Roll over Draw 25				3.169%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 27	DONE - Pay off Draw 26				3.196%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 28	DONE				1.936%	6.21%			

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
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
02/24/2008	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		41,845.84		(41,846)	21,903	21,903
9/15/2008	Q3		(20,000,000)	45,000,000	55,828,196	243,199.31			(20,243,199)	29,196	(214,004)
9/25/2008	Q3			45,000,000	35,614,192		7,525.25		(7,525)	46,580	46,580
9/29/2008	Q3			45,000,000	35,653,247		98,058.08		(98,058)	18,645	18,645
9/30/2008	Q3	24,995,000		45,000,000	35,573,834		18,136.90	235,520.83	(253,658)	4,650	4,650
10/2/2008	Q4		20,000,000	65,000,000	35,324,826			78,506.96	19,921,493	9,235	9,235
10/17/2008	Q4			65,000,000	55,255,554		2,030.03		(2,030)	108,439	108,439
10/29/2008	Q4			65,000,000	55,361,963		266.90		(267)	86,901	86,901
11/19/2008	Q4			65,000,000	55,448,597		96,048.71		(96,049)	152,404	152,404
11/21/2008	Q4			65,000,000	55,504,952		730.00		(730)	14,511	14,511



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 <sup>1</sup>	4.886348%
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Based on following Financial Formula<sup>2</sup>:

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

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)

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)	792,685	792,685
7/15/2011	Q3	-	470,000,000	466,740,462	9,000,000		(9,000,000)	549,369	(8,450,631)
7/25/2011	Q3	(20,000,000)	450,000,000	458,289,831	34,417.78		(20,034,418)	599,398	564,980
10/18/2011	Q4	-	450,000,000	438,854,811			(290,417)	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)	7,874,647	(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 2017 Rate Year**

ATTACHMENT H-18A

<b>Trans-Allegheny Interstate Line Company</b>			<b>TrAILCo</b>	
<b>Formula Rate -- Appendix A</b>	<b>Notes</b>	<b>FERC Form 1 Page # or Instruction</b>		
<b>Shaded cells are input cells</b>			<b>2017 Forecast</b>	

**Allocators**

<b>Wages &amp; Salary Allocation Factor</b>				
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	<b>Wages &amp; Salary Allocator</b>		(Line 1 / Line 4), if line 2 = 0, then 100%	<b>100.0000%</b>
<b>Plant Allocation Factors</b>				
6	Electric Plant in Service	(Note B)	Attachment 5	2,058,179,304
7	Total Plant In Service		(Line 6)	2,058,179,304
8	Accumulated Depreciation (Total Electric Plant)		Attachment 5	190,234,485
9	Total Accumulated Depreciation		(Line 8)	190,234,485
10	Net Plant		(Line 7 - Line 9)	1,867,944,820
11	Transmission Gross Plant		(Line 15 + Line 21)	2,058,179,304
12	<b>Gross Plant Allocator</b>		(Line 11 / Line 7, if Line 7=0, enter 100%)	<b>100.0000%</b>
13	Transmission Net Plant		(Line 11 - Line 29)	1,867,944,820
14	<b>Net Plant Allocator</b>		(Line 13 / Line 10, if line 10=0, enter 100%)	<b>100.0000%</b>

**Plant Calculations**

<b>Transmission Plant</b>				
15	Transmission Plant In Service	(Note B)	Attachment 5	1,979,482,591
16	New Trans. Plant Adds. for Current Calendar Year (13 average balance)	(Note B)	Attachment 6	67,035,549
17	<b>Total Transmission Plant</b>		(Line 15 + Line 16)	<b>2,046,518,140</b>
18	General & Intangible		Attachment 5	78,696,713
19	Total General & Intangible		(Line 18)	78,696,713
20	Wage & Salary Allocator		(Line 5)	100.0000%
21	<b>Transmission Related General and Intangible Plant</b>		(Line 19 * Line 20)	<b>78,696,713</b>
22	<b>Transmission Related Plant</b>		<b>(Line 17 + Line 21)</b>	<b>2,125,214,853</b>
<b>Accumulated Depreciation</b>				
23	Transmission Accumulated Depreciation	(Note B)	Attachment 5	172,111,811
24	Accumulated General Depreciation		Attachment 5	8,244,119
25	Accumulated Intangible Amortization		Attachment 5	9,878,555
26	Total Accumulated General and Intangible Depreciation		(Sum Lines 24 to 25)	18,122,674
27	Wage & Salary Allocator		(Line 5)	100.0000%
28	<b>Transmission Related General &amp; Intangible Accumulated Depreciation</b>		(Line 26 * Line 27)	<b>18,122,674</b>
29	<b>Total Transmission Related Accumulated Depreciation</b>		<b>(Line 23 + Line 28)</b>	<b>190,234,485</b>
30	<b>Total Transmission Related Net Property, Plant &amp; Equipment</b>		<b>(Line 22 - Line 29)</b>	<b>1,934,980,368</b>

**Adjustment To Rate Base**

<b>Accumulated Deferred Income Taxes</b>			
31	ADIT net of FASB 106 and 109	Enter Negative	Attachment 1
32	<b>Transmission Related Accumulated Deferred Income Taxes</b>		(Line 31)
			-312,921,418
33	<b>Transmission Related CWIP (Current Year 13 Month weighted average balances)</b>	(Note B)	p216.b.43 as shown on Attachment 6
			0
34	<b>Transmission Related Land Held for Future Use</b>	(Note C)	Attachment 5
			0
<b>Transmission Related Pre-Commercial Costs Capitalized</b>			
35	Unamortized Capitalized Pre-Commercial Costs		Attachment 5
			0
<b>Prepayments</b>			
36	<b>Transmission Related Prepayments</b>	(Note A)	Attachment 5
			715,900
<b>Materials and Supplies</b>			
37	Undistributed Stores Expense	(Note A)	Attachment 5
38	Wage & Salary Allocator		(Line 5)
			100.0000%
39	Total Undistributed Stores Expense Allocated to Transmission		(Line 37 * Line 38)
			0
40	Transmission Materials & Supplies		Attachment 5
			0
41	<b>Transmission Related Materials &amp; Supplies</b>		(Line 39 + Line 40)
			0
<b>Cash Working Capital</b>			
42	Operation & Maintenance Expense		(Line 74)
43	1/8th Rule		1/8
44	<b>Transmission Related Cash Working Capital</b>		(Line 42 * Line 43)
			1,896,609
			12.5%
			237,076
45	<b>Total Adjustment to Rate Base</b>		(Lines 32 + 33 + 34 + 35+ 36 + 41 + 44)
			-311,968,442
46	<b>Rate Base</b>		(Line 30 + Line 45)
			1,623,011,926

**O&M**

<b>Transmission O&amp;M</b>			
47	Transmission O&M		p321.112.b
			7,272,539
48	Less Account 566 Misc Trans Exp listed on line 73 below.)		(line 73)
			564,795
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	<b>Transmission O&amp;M</b>		(Lines 47 - 48 - 49 + 50 + 51)
			6,707,744
<b>A&amp;G Expenses</b>			
53	Total A&G		p323.197.b
			-5,375,930
54	Less Property Insurance Account 924		p323.185.b
			78,857
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	<b>A&amp;G Expenses</b>		(Line 53) - Sum (Lines 54 to 58)
			-5,454,787
60	Wage & Salary Allocator		(Line 5)
			100.0000%
61	<b>Transmission Related A&amp;G Expenses</b>		(Line 59 * Line 60)
			-5,454,787
<b>Directly Assigned A&amp;G</b>			
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
			78,857
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5
			0
67	Total Accounts 928 and 930.1 - General		(Line 65 + Line 66)
			78,857
68	Net Plant Allocator		(Line 14)
			100.0000%
69	<b>A&amp;G Directly Assigned to Transmission</b>		(Line 67 * Line 68)
			78,857
<b>Account 566 Miscellaneous Transmission Expense</b>			
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
			564,795
73	Total Account 566		Sum (Lines 70 to 72)
			564,795
74	<b>Total Transmission O&amp;M</b>		(Lines 52 + 61 + 64 + 69 + 73)
			1,896,609

**Depreciation & Amortization Expense**

<b>Depreciation Expense</b>			
75	Transmission Depreciation Expense	Attachment 5	37,651,525
76	General Depreciation	Attachment 5	1,520,309
77	Intangible Amortization (Note A)	Attachment 5	2,014,881
78	Total	(Line 76 + Line 77)	3,535,190
79	Wage & Salary Allocator	(Line 5)	100.0000%
80	Transmission Related General Depreciation and Intangible Amortization	(Line 78 * Line 79)	3,535,190
81	<b>Total Transmission Depreciation &amp; Amortization</b>	<b>(Lines 75 + 80)</b>	<b>41,186,715</b>

**Taxes Other than Income**

82	Transmission Related Taxes Other than Income	Attachment 2	11,663,043
83	<b>Total Taxes Other than Income</b>	<b>(Line 82)</b>	<b>11,663,043</b>

**Return / Capitalization Calculations**

84	Preferred Dividends	enter positive	p118.29.c	0
<b>Common Stock</b>				
85	Proprietary Capital		p112.16.c	927,684,324
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	<b>Common Stock</b>		(Line 85 - 86 - 87 - 88)	927,684,324
<b>Capitalization</b>				
90	Long Term Debt (Note N)			624,664,027
91	Less Unamortized Loss on Reacquired Debt		p111.81.c	0
92	Plus Unamortized Gain on Reacquired Debt		p113.61.c	0
93	Less ADIT associated with Gain or Loss		Attachment 1	0
94	Total Long Term Debt		(Line 90 - 91 + 92 - 93)	624,664,027
95	Preferred Stock		p112.3.c	0
96	Common Stock		(Line 89)	927,684,324
97	<b>Total Capitalization</b>		(Sum Lines 94 to 96)	1,552,348,351
98	Debt %	Total Long Term Debt (Note N)	(Line 94 /Line 97)	40.2399%
99	Preferred %	Preferred Stock (Note N)	(Line 95 /Line 97)	0.0000%
100	Common %	Common Stock (Note N)	(Line 96 /Line 97)	59.7601%
101	Debt Cost	Total Long Term Debt		0.0394
102	Preferred Cost	Preferred Stock	(Line 84 / Line 95)	0.0000
103	Common Cost	Common Stock (Note I)	The most recent FERC approved ROE	0.1170
104	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 98 * Line 101)	0.0159
105	Weighted Cost of Preferred	Preferred Stock	(Line 99 * Line 102)	0.0000
106	Weighted Cost of Common	Common Stock	(Line 100 * Line 103)	0.0699
107	<b>Rate of Return on Rate Base ( ROR )</b>		(Sum Lines 104 to 106)	<b>0.0858</b>
108	<b>Investment Return = Rate Base * Rate of Return</b>		<b>(Line 46 * Line 107)</b>	<b>139,211,912</b>

**Composite Income Taxes**

Income Tax Rates			
109	FIT=Federal Income Tax Rate	(Note H)	35.00%
110	SIT=State Income Tax Rate or Composite		7.71%
111	p	(percent of federal income tax deductible for state purp: Per State Tax Code	0.00%
112	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	40.01%
113	T/(1-T)		66.70%
114	<b>Income Tax Component =</b>	$CIT=(T/(1-T) * Investment Return * (1-(WCLTD/R)) =$ [Line 113 * Line 108 * (1- (Line 104 / Line 107))]	<b>75,690,267</b>
115	<b>Total Income Taxes</b>	<b>(Line 114)</b>	<b>75,690,267</b>

**REVENUE REQUIREMENT**

Summary			
116	Net Property, Plant & Equipment	(Line 30)	1,934,980,368
117	Total Adjustment to Rate Base	(Line 45)	-311,968,442
118	<b>Rate Base</b>	<b>(Line 46)</b>	<b>1,623,011,926</b>
119	Total Transmission O&M	(Line 74)	1,896,609
120	Total Transmission Depreciation & Amortization	(Line 81)	41,186,715
121	Taxes Other than Income	(Line 83)	11,663,043
122	Investment Return	(Line 108)	139,211,912
123	Income Taxes	(Line 115)	75,690,267

**124 Gross Revenue Requirement (Sum Lines 119 to 123) 269,648,546**

Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
125	Transmission Plant In Service	(Line 22)	2,125,214,853
126	Excluded Transmission Facilities	(Note L) Attachment 5	0
127	Included Transmission Facilities	(Line 125 - Line 126)	2,125,214,853
128	Inclusion Ratio	(Line 127 / Line 125)	100.00%
129	Gross Revenue Requirement	(Line 124)	269,648,546
130	<b>Adjusted Gross Revenue Requirement</b>	<b>(Line 128 * Line 129)</b>	<b>269,648,546</b>

Revenue Credits			
131	Revenue Credits	Attachment 3	1,845,877

**132 Net Revenue Requirement (Line 130 - Line 131) 267,802,669**

Net Plant Carrying Charge			
133	Net Revenue Requirement	(Line 132)	267,802,669
134	Net Transmission Plant + CWIP	(Line 17 - Line 23 + Line 33)	1,874,406,329
135	FCR	(Line 133 / Line 134)	14.2873%
136	FCR without Depreciation	(Line 133 - Line 75) / Line 134	12.2786%
137	FCR without Depreciation and Pre-Commercial Costs	(Line 133 - Line 70 - Line 71 - Line 75) / Line 134	12.2786%
138	FCR without Depreciation, Return, nor Income Taxes	(Line 133 - Line 75 - Line 108 - Line 115) / Line 134	0.8135%

Net Plant Carrying Charge Calculation with Incentive ROE			
139	Net Revenue Requirement Less Return and Taxes	(Line 132 - Line 122 - Line 123)	52,900,490
140	Increased Return and Taxes	Attachment 4	231,070,562
141	Net Revenue Requirement with Incentive ROE	(Line 139 + Line 140)	283,971,051
142	Net Transmission Plant + CWIP	(Line 17 - Line 23+ Line 33)	1,874,406,329
143	FCR with Incentive ROE	(Line 141 / Line 142)	15.1499%
144	FCR with Incentive ROE without Depreciation	(Line 141 - Line 75) / Line 142	13.1412%
145	FCR with Incentive ROE without Depreciation and Pre-Commercial	(Line 141 - Line 70 - Line 71 - Line 75) / Line 142	13.1412%

146	<b>Net Revenue Requirement</b>	(Line 132)	<b>267,802,668.53</b>
147	Reconciliation amount	Attachment 6	-3,704,533.91
148	Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones	Attachment 7	8,528,234.18
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) 272,626,368.81**

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**



**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	490,536,784	545,228,004	545,228,004		545,228,004	-	-	545,228,004
2 ADIT-283 From Account Total Below	98,550,204	101,839,033	101,839,033		100,809,905	-	-	100,809,905
3 ADIT-190 From Account Total Below	(335,972,025)	(334,216,000)	(334,216,000)		(332,916,491)	-	-	(332,916,491)
4 Subtotal					312,921,418	-	-	312,921,418
5 Wages & Salary Allocator							100.0000%	
6 Gross Plant Allocator						100.0000%		
7 ADIT					312,921,418	-	-	312,921,418

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			Only Transmission Related	Plant Related	Labor Related	
	p234.18.b	p234.18.c	Final Total	Retail Related	Gas, Prod Or Other Related				
Charitable Contribution Carryforward	10,755	10,899	10,899			10,899			Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
Charitable Contribution State & Local RTA	-	249	249			249			Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
CIAC-Fed-Norm-Incurred-CWIP	-	1,862,609	1,862,609			1,862,609			Taxable CIAC
FASB 109 Gross-Up	(463,554)	11,882,116	11,882,116			11,882,116			Reclass of the tax portion (gross-up) for property items included in account 190
Federal NOL	225,521,300	225,521,300	225,521,300			225,521,300			Result of bonus depreciation
A&G Expenses-VA Norm	13,303	-	-			-			Accounting change relating to A&G expense
A&G Expenses-WV Norm	22,984	-	-			-			Accounting change relating to A&G expense
Merger Costs D&O Insurance	1,634	1,493	1,493		1,493	-			Long term disability accrual
Merger Costs Licenses	75,392	68,888	68,888		68,888	-			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	5,213,131	4,400,386	4,400,386			4,400,386			Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement
NOL Deferred Tax Asset PA	-	-	-			-			Result of bonus depreciation
NOL Deferred Tax Asset WV	-	-	-			-			Result of bonus depreciation
Pension/OPEB: Other Def Cr. Or Dr.	2,154,419	2,183,288	2,183,288			2,183,288			Result of bonus depreciation
Accelerated Tax Depr-MD Norm	140,229	-	-			-			Additional tax depreciation over book
Accelerated Tax Depr-VA Norm	868,154	-	-			-			Additional tax depreciation over book
Purch Acct-LTD FMV	1,212,876	1,229,128	1,229,128		1,229,128	-			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
Revaluation Adjustment	-	-	-			-			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)
State Income Tax Deductible	2,621,595	5,039,440	5,039,440			5,039,440			Temporary difference resulting from purchase accounting transactions
Unamortized Discount	414,056	-	-			-			Deductions related to state income taxes
Accelerated Tax Depr-WV Norm	3,859,919	-	-			-			Additional tax depreciation over book
AFUDC Debt-MD Norm	25,607	-	-			-			Portion of AFUDC Debt that relates to property and booked to account 190
AFUDC Debt-WV Norm	18,000	-	-			-			Portion of AFUDC Debt that relates to property and booked to account 190
AFUDC Equity/FAS 43-Fed-FT-Reversal-CWIP	3,859,115	-	-			-			Portion of AFUDC Equity that relates to property and booked to account 190
AFUDC Equity/FAS 43-MD-FT-Reversal-CWIP	35,785	-	-			-			Portion of AFUDC Equity that relates to property and booked to account 190
AFUDC Equity/FAS 43-PA-FT-Reversal-CWIP	115,883	-	-			-			Portion of AFUDC Equity that relates to property and booked to account 190
AFUDC Equity/FAS 43-WV-FT-Reversal-CWIP	39,417	-	-			-			Portion of AFUDC Equity that relates to property and booked to account 190
AFUDC Equity/FAS 43-WV-FT-Reversal-CWIP	302,990	-	-			-			Portion of AFUDC Equity that relates to property and booked to account 190
AMT Carryforward	42,492	-	-			-			Paid AMT tax which generates a credit
Cap Vertical Tree Trimming-VA-Norm	312	-	-			-			Temporary difference that is capitalized for book purposes but deductible for tax purposes
Cap Vertical Tree Trimming-WV-Norm	190	-	-			-			Temporary difference that is capitalized for book purposes but deductible for tax purposes
CIAC Fed-Norm-Reversal-CWIP	4,679,258	4,631,520	4,631,520			4,631,520			Taxable CIAC
CIAC MD-Norm-Incurred-CWIP	-	21,252	21,252			21,252			Taxable CIAC
CIAC MD-Norm-Reversal-CWIP	54,464	50,842	50,842			50,842			Taxable CIAC
CIAC PA-Norm-Incurred-CWIP	-	70,048	70,048			70,048			Taxable CIAC
CIAC PA-Norm-Reversal-CWIP	81,387	167,099	167,099			167,099			Taxable CIAC
CIAC VA-Norm	6,939	-	-			-			Taxable CIAC
CIAC VA-Norm-Incurred-CWIP	-	20,232	20,232			20,232			Taxable CIAC
CIAC VA-Norm-Reversal-CWIP	47,220	49,701	49,701			49,701			Taxable CIAC
CIAC WV-Norm	19,971	-	-			-			Taxable CIAC
CIAC WV-Norm-Incurred-CWIP	-	155,180	155,180			155,180			Taxable CIAC
CIAC WV-Norm-Reversal-CWIP	362,967	381,380	381,380			381,380			Taxable CIAC
Cost of Removal-VA-Norm	1,265	-	-			-			Temporary difference arising for removal of plant/property
NOL Deferred Tax Asset -LT WV	17,735,335	17,735,335	17,735,335			17,735,335			Result of bonus depreciation
Other Basis Differences-VA-Norm	17,750	-	-			-			Other property related temporary differences
Tax Interest Capitalized-Fed-Norm	27,961,991	29,576,802	29,576,802			29,576,802			Actual amount of tax interest capitalized
Tax Interest Capitalized-Fed-Norm-Incurred-CWIP	30,265,433	32,238,748	32,238,748			32,238,748			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm	405,260	476,552	476,552			476,552			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm-Incurred-CWIP	280,697	306,436	306,436			306,436			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm	761,090	692,978	692,978			692,978			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm-Incurred-CWIP	909,770	995,377	995,377			995,377			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm	491,269	627,601	627,601			627,601			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Incurred-CWIP	309,188	331,599	331,599			331,599			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm	2,555,859	2,831,360	2,831,360			2,831,360			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Incurred-CWIP	2,376,649	2,548,278	2,548,278			2,548,278			Actual amount of tax interest capitalized
Tax UoP Repair Exp-MD-Norm	40,067	-	-			-			Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43
Tax UoP Repair Exp-WV-Norm	38,558	-	-			-			Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43
<b>Subtotal</b>	<b>335,508,471</b>	<b>346,098,116</b>	<b>346,098,116</b>		<b>1,299,509</b>	<b>344,798,607</b>			
Less FASB 109 included above	(463,554)	11,882,116	11,882,116		-	11,882,116			
Less FASB 106 included above	-	-	-		-	-			
<b>Total</b>	<b>335,044,917</b>	<b>357,980,232</b>	<b>357,980,232</b>		<b>1,299,509</b>	<b>356,681,491</b>			

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									
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	JUSTIFICATION
	p274.9.b	p275.9.k							
Property Related - ABFUDC	-	-	-	-	-	-	-	-	Allowance for borrowed funds used during construction (ABFUDC)
Accelerated Tax Depreciation	463,296,662	510,293,001	510,293,001	-	-	510,293,001	-	-	Additional tax depreciation over book
Property Related - Tax Depreciation	-	-	-	-	-	-	-	-	Tax depreciation
FASB 109 Fixed Asset Adjustment	-	-	-	-	-	-	-	-	Increase in ADFUDC
FASB 109 Cross-Up	3,540,272	13,453,841	13,453,841	-	-	13,453,841	-	-	Reclass of the tax portion (cross-up) for property items included in account 282
Book Depreciation Expense	-	-	-	-	-	-	-	-	Book depreciation
Amortization Expense - Intangible Plant	-	-	-	-	-	-	-	-	Book depreciation / amortization
Bonus Depreciation	-	-	-	-	-	-	-	-	Tax depreciation
CRISC Taxable	-	-	-	-	-	-	-	-	Taxable CIAC
Tax Interest Capitalized	-	-	-	-	-	-	-	-	Actual amount of tax interest capitalized
Power Tax Adjustment	-	-	-	-	-	-	-	-	System adjustment to reclass balances to correct FERC accounts
A&G Expenses Capitalized	3,539,760	5,860,076	5,860,076	-	-	5,860,076	-	-	Accounting change relating to A&G expense
Estimated Property Regulatory Asset Adjustment	-	-	-	-	-	-	-	-	Property True-Up
Book Profit/Loss on Retirement	-	-	-	-	-	-	-	-	Result of gain or loss on asset retirements
Repair & Maintenance 481 a Adjustment	-	-	-	-	-	-	-	-	Portion of Repairs & Maintenance 481a Adjustment offset in Account 182
Repair & Maintenance Deduction	-	-	-	-	-	-	-	-	Portion of Repairs & Maintenance deduction offset in Account 182
Additional State Depreciation VA	2,926,723	3,272,806	3,272,806	-	-	3,272,806	-	-	Temporary difference for additional state depreciation allowed for VA tax return
Additional State Depreciation WV	42,297,527	46,156,850	46,156,850	-	-	46,156,850	-	-	Temporary difference for additional state depreciation allowed for WV tax return
Additional State Depreciation MD	1,663,916	2,044,318	2,044,318	-	-	2,044,318	-	-	Temporary difference for additional state depreciation allowed for MD tax return
Additional State Depreciation PA	6,837,309	7,055,017	7,055,017	-	-	7,055,017	-	-	Temporary difference for additional state depreciation allowed for PA tax return
AFUDC Equity Flow Through	-	-	-	-	-	-	-	-	Portion of AFUDC Equity that relates to property and booked to account 282
AFUDC Debt	3,408,893	4,217,661	4,217,661	-	-	4,217,661	-	-	Portion of AFUDC Debt that relates to property and booked to account 282
Cost of Removal	(2,654,486)	(2,596,487)	(2,596,487)	-	-	(2,596,487)	-	-	Temporary difference arising for removal of plant/property
MACRS/ACRS Property Retired Retail	-	-	-	-	-	-	-	-	Result of gain or loss on asset retirements
Capitalized Vertical Tree Trimming	37,702	88,162	88,162	-	-	88,162	-	-	Temporary difference that is capitalized for book purposes but deductible for tax purposes
Life Insurance - Capital Portion	-	-	-	-	-	-	-	-	Temporary difference from Life Insurance that is capitalized as property and booked to account 282 (instead of account 283)
Ordinary Gain/Loss - Reverse Books	-	-	-	-	-	-	-	-	Reversal of book gains and losses
Sale of Property - Book Gain or (Loss)	(50,657)	(73,032)	(73,032)	-	-	(73,032)	-	-	Sale of book gains and losses
Vegetation Management - Transmission	(27,318)	(162,689)	(162,689)	-	-	(162,689)	-	-	Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
Other Basis Differences	(33,786,439)	(34,005,677)	(34,005,677)	-	-	(34,005,677)	-	-	Other property related temporary differences
TBBS Property Adjustment	-	-	-	-	-	-	-	-	Adjustment to property in order to align Tax Basis Balance Sheet
T&D Repairs	3,047,192	3,077,998	3,077,998	-	-	3,077,998	-	-	Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43
Subtotal	494,077,056	558,681,845	558,681,845	-	-	558,681,845	-	-	
Less FASB 109 included above	3,540,272	13,453,841	13,453,841	-	-	13,453,841	-	-	
Less FASB 106 included above	-	-	-	-	-	-	-	-	
Total	490,536,784	545,228,004	545,228,004	-	-	545,228,004	-	-	

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 p276.19.b	End of Year Balance p277.19.k	End of Year Est. for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	
	Accrued Taxes: Property Taxes	3,286,127	-	-	-	-	-	-	
FASB 109 Gross-Up	4,113,392	21,814,827	21,814,827	-	-	21,814,827	-	-	Accounting change relating to A&G expense
A&G Expenses-VA-Norm	13,303	-	-	-	-	-	-	-	Accounting change relating to A&G expense
A&G Expenses-WV-Norm	22,984	-	-	-	-	-	-	-	Accounting change relating to A&G expense
Deferred Charge EIB	8,386	16,118	16,118	-	-	16,118	-	-	Accounting change relating to A&G expense
Deferred Revenue - Pole Attachment	-	-	-	-	-	-	-	-	Accounting change relating to A&G expense
Accelerated Tax Depr-PA-Norm	-	-	-	-	-	-	-	-	Allocated portion of total liabilities relating to captive insurance
Accelerated Tax Depr-MD-Norm	140,228	-	-	-	-	-	-	-	Deferred revenues associated with attachments to FirstEnergy poles
Accelerated Tax Depr-VA-Norm	868,155	-	-	-	-	-	-	-	Additional tax depreciation over book
Accelerated Tax Depr-WV-Norm	3,869,917	-	-	-	-	-	-	-	Additional tax depreciation over book
AFUDC Debt-MD-Norm	25,607	-	-	-	-	-	-	-	Additional tax depreciation over book
AFUDC Debt-PA-Norm	-	-	-	-	-	-	-	-	Additional tax depreciation over book
AFUDC Debt-VA-Norm	-	-	-	-	-	-	-	-	Portion of AFUDC Debt that relates to property and booked to account 189
AFUDC Debt-WV-Norm	18,000	-	-	-	-	-	-	-	Portion of AFUDC Debt that relates to property and booked to account 191
AFUDC Equity/FAS43-Fed-FT	-	-	-	-	-	-	-	-	
PAA - 221 Debt Amort	22,261	-	-	-	-	-	-	-	Reflects the adjustments and subsequent amortization of adjusted debt balances associated with the FE/AYE merger
PAA - LT Regulatory Asset Amort	1,212,875	1,229,128	1,229,128	-	1,229,128	-	-	-	Reflects the adjustments and subsequent amortization of adjusted regulatory asset balances associated with the FE/AYE merger
PJM Receivable Reserve for EIB	41,980,806	40,638,686	40,638,686	-	-	40,638,686	-	-	Comparison of actual to forecast revenues - non-property related Adjustment for reserve for EIB in Goodwill carried over to current year Timing differences related to service company allocations
SD1 Timing Allocation	376,548	381,593	381,593	-	-	381,593	-	-	
AFUDC Equity/FAS43-Fed-FT-Incurred-CWIP	-	-	-	-	-	-	-	-	
AFUDC Equity/FAS43-MD-FT	-	-	-	-	-	-	-	-	
AFUDC Equity/FAS43-MD-FT-Incurred-CWIP	-	-	-	-	-	-	-	-	
AFUDC Equity/FAS43-PA-FT	-	-	-	-	-	-	-	-	
AFUDC Equity/FAS43-PA-FT-Incurred-CWIP	-	-	-	-	-	-	-	-	
AFUDC Equity/FAS43-VA-FT	-	-	-	-	-	-	-	-	
AFUDC Equity/FAS43-VA-FT-Incurred-CWIP	-	-	-	-	-	-	-	-	
AFUDC Equity/FAS43-WV-FT	-	-	-	-	-	-	-	-	
AFUDC Equity/FAS43-WV-FT-Incurred-CWIP	-	-	-	-	-	-	-	-	
AFUDC Equity/FAS 43-Fed-FT-Reversal-CWIP	3,859,115	-	-	-	-	-	-	-	Portion of AFUDC Equity that relates to property and booked to account 283
AFUDC Equity/FAS 43-MD-FT-Reversal-CWIP	35,785	-	-	-	-	-	-	-	Portion of AFUDC Equity that relates to property and booked to account 284
AFUDC Equity/FAS 43-PA-FT-Reversal-CWIP	115,983	-	-	-	-	-	-	-	Portion of AFUDC Equity that relates to property and booked to account 285
AFUDC Equity/FAS 43-VA-FT-Reversal-CWIP	39,417	-	-	-	-	-	-	-	Portion of AFUDC Equity that relates to property and booked to account 286
AFUDC Equity/FAS 43-WV-FT-Reversal-CWIP	302,990	-	-	-	-	-	-	-	Portion of AFUDC Equity that relates to property and booked to account 287 Temporary difference that is capitalized for book purposes but deductible for tax purposes
Cap Vertical Tree Trimming-VA-Norm	312	-	-	-	-	-	-	-	Temporary difference that is capitalized for book purposes but deductible for tax purposes
Cap Vertical Tree Trimming-WV-Norm	190	-	-	-	-	-	-	-	Taxable CIAC
CIAC-Fed-Norm	5,172,848	5,076,307	5,076,307	-	-	5,076,307	-	-	Taxable CIAC
CIAC-MD-Norm	47,976	(8,334)	(8,334)	-	-	-	(8,334)	-	Taxable CIAC
CIAC-MD-Norm-Incurred-CWIP	26,846	-	-	-	-	-	-	-	Taxable CIAC
CIAC-PA-Norm	155,494	142,194	142,194	-	-	-	-	-	Taxable CIAC
CIAC-PA-Norm-Incurred-CWIP	87,010	-	-	-	-	-	-	-	Taxable CIAC
CIAC-VA-Norm	90,395	108,190	108,190	-	-	108,190	-	-	Taxable CIAC
CIAC-VA-Norm-Incurred-CWIP	29,571	-	-	-	-	-	-	-	Taxable CIAC
CIAC-WV-Norm	426,178	429,182	429,182	-	-	-	429,182	-	Taxable CIAC
CIAC-WV-Norm-Incurred-CWIP	227,302	-	-	-	-	-	-	-	Taxable CIAC
Cost of Removal-MD-Norm	-	-	-	-	-	-	-	-	Temporary difference arising for removal of plant/property
Cost of Removal-VA-Norm	1,265	-	-	-	-	-	-	-	Temporary difference arising for removal of plant/property
Cost of Removal-WV-Norm	-	-	-	-	-	-	-	-	Temporary difference arising for removal of plant/property
Misc Current Liability	237	-	-	-	-	-	-	-	Misc Liability
NOL Deferred Tax Asset - LT VA	9,673	-	-	-	-	-	-	-	Result of bonus depreciation
Other Basis Differences-MD-Norm	-	-	-	-	-	-	-	-	
Other Basis Differences-VA-Norm	17,750	-	-	-	-	-	-	-	Other property related temporary differences
Other Basis Differences-WV-Norm	-	-	-	-	-	-	-	-	
Tax Interest Capitalized-Fed-Norm-Reversal CWIP	29,181,544	31,516,799	31,516,799	-	-	31,516,799	-	-	Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm	-	55,650	55,650	-	-	-	-	-	Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm-Reversal CWIP	270,645	299,285	299,285	-	-	-	-	-	Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm	149,109	-	-	-	-	-	-	-	Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm-Reversal CWIP	877,189	972,064	972,064	-	-	-	-	-	Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm	4	122,568	122,568	-	-	-	-	-	Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Reversal CWIP	298,115	324,084	324,084	-	-	-	-	-	Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm	5	146,931	146,931	-	-	-	-	-	Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Reversal CWIP	2,291,534	2,490,564	2,490,564	-	-	-	-	-	Actual amount of tax interest capitalized
Tax UoP Repair Exp-MD-Norm	40,067	-	-	-	-	-	-	-	Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-41
Tax UoP Repair Exp-WV-Norm	38,557	-	-	-	-	-	-	-	Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-42
Tax UoP Repair Exp-VA-Norm	-	-	-	-	-	-	-	-	
Valuation Allowance NOL WV	-	17,735,335	17,735,335	-	-	-	17,735,335	-	Valuation allowances recorded against state NOL carryforwards not expected to be realized
Vegetation Management	27,318	162,689	162,689	-	-	162,689	-	-	Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
Subtotal	102,663,596	123,653,860	123,653,860	-	1,229,128	122,424,732	-	-	
Less FASB 109 included above	4,113,392	21,814,827	21,814,827	-	-	21,814,827	-	-	
Less FASB 106 included above	-	-	-	-	-	-	-	-	
Total	98,550,204	101,839,033	101,839,033	-	1,229,128	100,609,905	-	-	

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	
<b>Plant Related</b>		<b>Gross Plant Allocator</b>			
1.1	2015 State Property WV	p263.30(i)	4,204,121	100.0000%	\$ 4,204,121
1.2	2016 State Property WV	p263.31(i)	4,408,671	100.0000%	4,408,671
1.3	2016 State Property PA (PURTA)	p263.18(i)	27,000	100.0000%	27,000
1.4	Prior Years' State Property PA (PURTA)	p263.19(i)	6,544	100.0000%	6,544
1.5	2014 Local Property WV	p263.1.2(i)	(33)	100.0000%	(33)
1.6	2015 Local Property WV	p263.1.3(i)	14,833	100.0000%	14,833
1.7	2016 Local Property WV	p263.1.4(i)	8,096	100.0000%	8,096
1.8	2016 Local Property VA	p263.1.7(i)	1,576,407	100.0000%	1,576,407
1.9	2015 Local Property PA	p263.1.10(i)	(313)	100.0000%	-313
2.0	2016 Local Property PA	p263.1.11(i)	4,904	100.0000%	4,904
2.1	2015 Local Property MD	p263.1.15(i)	572,827	100.0000%	572,827
2.2	2016 Local Property MD	p263.1.16(i)	784,570	100.0000%	784,570
2.3	2015 Capital Stock Tax/Franchise PA	p263.15(i)	53,943	100.0000%	53,943
2.4	2016 Capital Stock Tax/Franchise PA	p263.16(i)	300	100.0000%	300
2.5	State Sales/Use Tax PA	p263.15(i)	1,173	100.0000%	1,173
<b>4</b>	<b>Total Plant Related</b>		<b>11,663,043</b>	<b>100.0000%</b>	<b>11,663,043</b>
<b>Labor Related</b>		<b>Wages &amp; Salary Allocator</b>			
5	Accrued Federal FICA		0		
6	Accrued Federal Unemployment		0		
7	State Unemployment		0		
<b>8</b>	<b>Total Labor Related</b>		<b>0</b>	<b>100.0000%</b>	<b>-</b>
<b>Other Included</b>		<b>Gross Plant Allocator</b>			
9			0		0
10			0		0
11			0		0
<b>12</b>	<b>Total Other Included</b>		<b>0</b>	<b>100.0000%</b>	<b>0</b>
<b>13</b>	<b>Total Included (Lines 4 + 8 + 12)</b>		<b>11,663,043</b>		<b>11,663,043</b> Input to Appendix A, Line 82
<b>Retail Related Other Taxes to be Excluded</b>					
14	Federal Income Tax	p263.2(i)	17,275,880		
15	Corporate Net Income Tax MD	p263.7(i)	609,967		
16	Corporate Net Income Tax PA	p263.12(i)	2,917,643		
17	Corporate Net Income Tax VA	p263.23(i)	554,719		
18	Corporate Net Income Tax WV	p263.27(i)	2,415,988		
<b>19</b>	<b>Subtotal, Excluded</b>		<b>23,774,197</b>		
<b>20</b>	<b>Total, Included and Excluded (Line 13 + Line 19)</b>		<b>35,437,240</b>		
<b>21</b>	<b>Total Other Taxes from p114.14.c</b>		<b>11,663,043</b>		
<b>22</b>	<b>Difference (Line 20 - Line 21)</b>		<b>23,774,197</b>		

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	1,845,877	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)	1,845,877	
12	Less line 14g	-	
13	Total Revenue Credits (Line 11 - Line 12)	1,845,877	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	1,845,877

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)	231,070,562	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	1,623,011,926
2	Preferred Dividends	enter positive	Appendix A, Line 84	0
	Common Stock			
3	Proprietary Capital		Appendix A, Line 85	927,684,324
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	927,684,324
	Capitalization			
8	Long Term Debt		Appendix A, Line 90	624,664,027
9	Less Unamortized Loss on Reacquired Debt		Appendix A, Line 91	0
10	Plus Unamortized Gain on Reacquired Debt		Appendix A, Line 92	0
11	Less ADIT associated with Gain or Loss		Appendix A, Line 93	0
12	Total Long Term Debt		Appendix A, Line 94	624,664,027
13	Preferred Stock		Appendix A, Line 95	0
14	Common Stock		Appendix A, Line 96	927,684,324
15	Total Capitalization		Appendix A, Line 97	1,552,348,351
16	Debt %	Total Long Term Debt	Appendix A, Line 98	40.2399%
17	Preferred %	Preferred Stock	Appendix A, Line 99	0.0000%
18	Common %	Common Stock	Appendix A, Line 100	59.7601%
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		12.70% 0.1270
22	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 16 * 19)	0.0159
23	Weighted Cost of Preferred	Preferred Stock	(Line 17 * 20)	0.0000
24	Weighted Cost of Common	Common Stock	(Line 18 * 21)	0.0759
25	Rate of Return on Rate Base ( ROR )		(Sum Lines 22 to 24)	0.0917
26	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 25)	148,911,042

**Composite Income Taxes**

		Source Reference		
27	FIT=Federal Income Tax Rate		Appendix A, Line 109	35.00%
28	SIT=State Income Tax Rate or Composite		Appendix A, Line 110	7.71%
29	p = percent of federal income tax deductible for state purposes		Appendix A, Line 111	0.00%
30	T	$T = 1 - \frac{FIT}{1 - FIT}$	Appendix A, Line 112	40.01%
31	T/(1-T)		Appendix A, Line 113	66.70%
32	Income Tax Component =	$CIT = (T/(1-T)) * Investment\ Return * (1 - (WCLTD/R)) =$		82,159,520
33	<b>Total Income Taxes</b>		<b>(Line 32)</b>	<b>82,159,520</b>





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	Luzon	Grandpoint & Guilford	Handsome Lake - Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
7,119,671	15,864,168	1,780,865	832,202	4,862,878	60,596,033	657,191	10,130,932	27,382,121	1,199,446	1,789,607	12,856,280	36,253,350	3,327,872	569,408	43,982,577	4,942,684	440,967
7,119,671	15,864,168	1,780,865	832,202	4,862,878	60,596,254	657,191	10,130,932	27,400,245	1,199,446	1,789,607	12,856,280	36,253,419	3,327,872	569,408	43,982,577	4,942,684	796,787
7,119,671	15,864,168	1,780,865	832,202	4,993,604	60,608,369	657,191	10,130,932	27,400,245	1,199,446	1,789,607	12,863,425	36,258,057	3,327,872	569,408	43,982,577	4,942,684	796,788
7,119,671	15,864,168	1,794,432	832,202	4,993,604	60,608,369	657,191	10,130,932	27,400,245	1,199,446	1,789,607	12,863,994	36,258,057	3,327,872	569,408	43,982,577	4,942,684	796,788
7,119,671	15,864,168	1,789,720	832,202	4,993,604	60,780,246	657,191	10,130,932	27,400,245	1,199,446	1,789,607	12,863,994	36,258,335	3,327,872	569,408	43,982,577	4,942,684	796,788
7,119,671	15,864,296	1,801,240	832,202	4,993,604	60,782,983	657,191	10,130,932	27,400,245	1,199,446	1,789,607	12,863,994	36,258,335	3,327,872	569,408	43,982,577	4,942,684	438,837
7,119,671	15,864,506	1,800,807	832,202	4,993,604	60,782,297	657,191	10,130,932	27,399,976	1,199,446	1,789,607	12,863,994	36,258,335	3,327,872	569,408	43,982,577	4,942,684	438,837
7,119,671	15,626,843	1,800,807	832,202	4,993,604	60,782,297	657,191	10,130,932	27,399,969	1,199,446	1,781,380	12,863,994	36,258,335	3,327,872	569,408	43,982,577	4,942,684	438,837
7,119,671	15,626,843	1,800,807	832,202	4,993,604	60,782,297	657,191	10,130,932	27,400,121	1,199,446	1,781,380	12,863,994	36,258,335	3,327,872	569,408	43,982,577	4,942,684	438,837
7,119,671	15,623,574	1,800,807	832,202	4,993,604	60,782,297	657,191	10,130,932	27,397,863	1,199,446	1,781,380	12,863,994	36,258,335	3,327,872	569,408	43,982,577	4,942,684	438,837
7,119,671	15,623,574	1,800,807	832,202	4,993,604	60,782,297	657,191	10,130,932	27,408,556	1,199,446	1,781,380	12,863,994	36,258,335	3,327,872	569,408	43,982,577	4,942,684	438,837
7,119,671	15,623,674	1,800,807	832,202	4,993,604	60,782,197	657,191	10,130,932	27,408,568	1,199,446	1,781,380	12,863,994	36,258,335	3,327,872	569,408	43,993,222	4,942,684	438,837
7,119,671	15,772,170	1,794,820	832,202	4,986,513	60,697,861	657,191	10,130,932	27,399,293	1,199,446	1,786,443	12,862,170	36,255,196	3,327,872	569,408	43,983,396	4,942,684	548,303

																	Farmers Valley		Total						
																	Substation	Richwood Hill							
Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mohley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shinastown	Claysburg Ring Bus	Johnstown SS Capacitor	Grover Sub	Rider Sub	Shawville	Monacaay SS	Mainsburg SS	Yeagertown	Nyswaner	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	Total		
6,049,310	54,800,380	9,550,913	891,283	1,525,229	544,803	18,603,072	31,300,019	1,788,727	7,375,661	1,342,314	878,262	20,586,363	2,304,576	29,391,313	20,704,718	1,138,659	917,779	-	-	-	-	-	-	1,687,386,079.99	
6,056,735	54,807,678	9,550,913	891,283	1,525,229	503,730	18,649,245	31,308,118	1,760,239	7,417,432	1,368,889	891,015	20,498,691	2,304,948	38,956,330	20,915,820	1,133,705	923,342	-	-	-	-	-	-	1,689,332,662.45	
6,057,325	54,779,710	9,550,913	891,283	1,525,229	501,089	18,671,609	31,321,096	1,760,254	7,635,441	1,368,881	891,014	20,563,479	2,304,720	38,962,811	21,045,831	1,135,094	924,198	-	-	-	-	-	-	1,689,635,030.46	
6,061,840	54,829,862	9,550,913	891,283	1,525,229	501,092	18,677,144	31,300,161	1,760,270	7,652,795	1,368,881	891,014	20,671,674	2,304,711	38,983,191	21,152,665	1,135,027	938,256	-	-	-	-	-	-	1,700,113,219.97	
6,064,115	54,859,156	9,550,913	891,283	1,525,229	501,112	18,676,131	31,315,419	1,754,181	7,692,827	1,368,881	891,014	20,702,138	2,262,766	38,325,421	21,244,788	1,135,027	934,582	2,748,489	599,985	-	-	-	-	1,700,695,931.42	
6,066,040	54,861,656	9,550,913	891,283	1,525,229	504,403	18,691,011	31,315,648	1,754,181	7,695,109	1,368,881	891,014	20,702,811	2,264,787	38,325,912	21,288,083	1,135,027	935,646	2,739,353	604,537	43,846,629	36,949,549	-	-	1,702,440,087.85	
6,069,613	54,882,917	9,675,056	891,283	1,525,229	504,192	18,695,064	31,315,718	1,754,181	7,702,169	1,368,881	891,014	20,646,400	2,264,787	38,280,873	22,062,954	1,135,027	936,165	2,801,379	617,418	41,600,374	37,786,684	-	-	1,782,643,134.22	
7,245,872	54,905,079	9,675,056	891,283	1,525,229	504,192	18,695,681	31,315,699	1,754,181	7,706,208	1,368,881	891,014	21,254,960	2,264,787	38,268,889	21,985,754	1,135,027	936,401	2,857,932	621,876	44,530,224	38,552,889	-	-	1,788,211,237.37	
7,360,441	54,933,097	9,675,056	891,283	1,525,229	504,192	18,671,163	31,318,264	1,754,181	7,711,743	1,368,881	891,014	21,265,334	2,268,540	38,313,190	22,013,377	1,135,027	936,501	2,813,379	623,026	44,621,259	37,762,692	-	-	1,797,688,515.38	
7,415,159	54,941,201	9,675,056	891,283	1,525,229	504,192	18,696,373	31,318,266	1,754,212	7,716,256	1,368,881	891,014	21,267,265	2,268,540	38,347,214	22,011,485	1,135,027	936,501	97,456,746	623,667	46,196,295	37,778,382	-	-	1,886,174,749.83	
7,415,186	54,941,713	9,675,056	891,283	1,525,229	504,198	18,697,673	31,318,266	1,754,242	7,718,763	1,368,881	891,014	21,268,077	2,268,540	38,239,979	22,013,432	1,135,027	936,501	98,512,775	624,262	46,202,915	37,794,844	-	-	1,887,231,477.57	
7,427,275	54,941,713	9,675,056	891,283	1,525,229	504,198	18,698,052	31,318,266	1,754,242	7,720,730	1,368,881	891,014	21,300,470	2,268,540	38,276,402	22,015,160	1,135,027	936,504	100,382,019	626,742	46,269,227	37,882,238	56,810,795	-	-	1,946,187,950.59
7,433,681	54,863,726	9,675,056	891,283	1,526,229	504,198	18,706,350	31,318,266	1,754,245	7,723,991	1,368,881	891,014	21,303,620	2,268,540	38,292,674	22,023,148	1,135,027	936,604	100,692,386	18,176,899	46,328,884	37,885,991	73,968,297	-	-	1,979,482,691.12
6,673,276	54,862,860	9,617,759	891,283	1,525,229	506,594	18,670,731	31,315,627	1,756,026	7,653,747	1,366,877	890,033	20,926,168	2,278,369	37,592,481	21,575,124	1,135,210	932,998	32,170,826	1,624,423	27,591,835	23,266,418	10,029,158	-	-	1,794,410,244.32

1,807,370,780.01

Trans-Allegheny Interstate Line

			Attachment 5 - Cost Supp	
			Link to Appendix A, line 15	Link to Appendix A, line 15
<b>Calculation of Distribution Plant In Service</b>				
	Source			
December	p206.75.b	For 2015	-	-
January	company records	For 2016	-	-
February	company records	For 2016	-	-
March	company records	For 2016	-	-
April	company records	For 2016	-	-
May	company records	For 2016	-	-
June	company records	For 2016	-	-
July	company records	For 2016	-	-
August	company records	For 2016	-	-
September	company records	For 2016	-	-
October	company records	For 2016	-	-
November	company records	For 2016	-	-
December	p207.75.g	For 2016	-	-
<b>Distribution Plant In Service</b>				
<b>Calculation of Intangible Plant In Service</b>				
	Source			
December	p204.5.b	For 2015	14,052,335	21,416,232
December	p205.5.g	For 2016	21,416,232	21,416,232
18	<b>Intangible Plant In Service</b>		<b>17,734,279</b>	<b>21,416,232</b>
			Link to Appendix A, line 18	Link to Appendix A, line 18
<b>Calculation of General Plant In Service</b>				
	Source			
December	p206.99.b	For 2015	57,266,501	-
December	p207.99.g	For 2016	57,269,481	57,269,481
18	<b>General Plant In Service</b>		<b>57,273,481</b>	<b>57,269,481</b>
			Link to Appendix A, line 18	Link to Appendix A, line 18
<b>Calculation of Production Plant In Service</b>				
	Source			
December	p204.46b	For 2015	-	-
January	company records	For 2016	-	-
February	company records	For 2016	-	-
March	company records	For 2016	-	-
April	company records	For 2016	-	-
May	company records	For 2016	-	-
June	company records	For 2016	-	-
July	company records	For 2016	-	-
August	company records	For 2016	-	-
September	company records	For 2016	-	-
October	company records	For 2016	-	-
November	company records	For 2016	-	-
December	p205.46.g	For 2016	-	-
<b>Production Plant In Service</b>				
			Link to Appendix A, line 6	Link to Appendix A, line 6
6	<b>Total Plant In Service</b>	Sum of averages above	<b>1,869,418,014</b>	<b>2,058,179,304</b>
			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														
						Blair Oak	Wyle Ridge	502 Junction - Terrestrial Line	Potter SS	Osage Whiskey	Meadowbrook Transformer	North Shenandoah	Bedington Transformers	Meadowbrook Capacitor	Kammer	Double #2 Trans	Double #3 Trans	Double #4 Trans
<b>Calculation of Transmission Accumulated Depreciation</b>		Source																
December		Prior year FERC Form 1 p219.25.b	For 2015	132,411,556		10,791,595	(2,059,960)	103,209,217	104,901	1,428,548	1,239,725	(1,627,431)	1,111,899	875,156	5,166,603	509,147	403,054	746,224
January		company records	For 2016	136,387,748		10,368,076	(2,011,335)	106,328,142	107,788	1,476,146	1,253,881	(1,627,317)	1,124,415	887,246	5,225,363	517,005	409,858	738,885
February		company records	For 2016	130,700,517		11,020,719	(1,962,694)	107,173,011	110,635	1,523,544	1,268,036	(1,627,202)	1,138,931	899,336	5,305,316	524,962	416,662	771,152
March		company records	For 2016	142,344,309		11,135,361	(1,914,058)	109,648,163	113,303	1,571,043	1,282,191	(1,627,088)	1,152,447	911,426	5,374,673	532,870	423,493	783,616
April		company records	For 2016	144,528,403		11,200,003	(1,895,422)	110,649,533	116,369	1,618,541	1,296,347	(1,626,974)	1,165,993	923,516	5,444,030	540,778	430,351	796,981
May		company records	For 2016	149,330,425		11,354,645	(1,816,798)	112,330,506	119,235	1,666,039	1,310,502	218,000	1,179,479	935,606	5,513,297	548,685	437,209	808,545
June		company records	For 2016	152,236,071		11,479,268	(1,768,183)	114,177,126	122,163	1,713,537	1,324,857	221,387	1,192,996	947,697	5,582,479	556,500	444,667	821,639
July		company records	For 2016	155,632,134		11,593,930	(1,719,514)	115,888,597	124,966	1,761,036	1,338,813	224,734	1,206,512	956,797	5,651,656	564,500	450,925	833,473
August		company records	For 2016	158,719,559		11,708,572	(1,670,878)	117,598,905	127,851	1,808,534	1,352,968	228,101	1,220,028	971,877	5,720,854	572,408	457,783	845,937
September		company records	For 2016	161,985,993		11,823,215	(1,622,242)	119,378,506	130,696	1,856,032	1,367,153	231,468	1,233,544	983,997	5,790,042	580,315	464,641	859,601
October		company records	For 2016	165,228,183		11,937,857	(1,573,606)	121,072,275	133,561	1,903,531	1,381,279	234,835	1,247,060	996,057	5,859,229	588,223	471,499	870,866
November		company records	For 2016	168,615,803		12,052,499	(1,524,978)	122,841,322	136,427	1,951,029	1,398,434	238,201	1,260,577	1,008,147	5,928,417	596,130	478,257	883,330
December		p219.25.b	For 2016	172,111,811		12,187,141	(1,475,336)	124,627,317	139,292	1,998,527	1,409,989	241,668	1,274,003	1,020,236	6,007,624	604,038	485,215	895,204
23	Transmission Accumulated Depreciation			152,116,265		11,479,300	(1,768,150)	114,124,828	122,099	1,713,537	1,324,657	(484,441)	1,192,996	947,697	5,582,321	556,593	444,086	821,009

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	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
584,014	508,449	38,536	31,310	193,161	1,952,939	31,237	378,704	807,181	32,808	57,597	455,084	1,134,021	100,874	16,679	1,417,568	154,600	10,334
598,474	536,179	40,177	32,787	201,848	2,058,195	32,388	389,243	880,883	34,020	80,729	478,314	1,130,483	111,887	17,876	1,484,537	163,250	11,109
608,934	565,909	41,818	34,223	210,581	2,165,309	33,030	399,382	914,201	37,032	63,961	501,344	1,200,888	117,620	18,872	1,571,507	171,899	12,188
621,294	591,639	43,489	35,680	219,216	2,271,642	34,691	409,721	987,235	38,144	86,993	525,381	1,324,334	123,344	19,869	1,648,476	180,549	13,583
633,864	618,379	45,100	37,136	227,901	3,377,885	35,864	420,990	1,021,269	41,258	93,125	548,824	1,387,785	129,187	20,865	1,725,446	189,199	14,877
646,314	647,101	46,741	38,592	236,586	2,484,128	36,993	430,399	1,074,803	43,369	97,256	572,266	1,451,237	134,991	21,862	1,802,415	197,849	16,371
659,774	674,833	48,282	40,640	246,211	2,680,372	38,144	440,739	1,126,387	45,481	99,388	595,738	1,514,889	140,814	22,858	1,878,385	206,466	17,453
671,234	702,865	50,022	41,505	253,656	2,998,615	39,295	451,078	1,181,871	47,593	79,520	619,616	1,578,141	146,837	23,855	1,966,385	216,148	18,211
683,694	730,287	51,663	42,961	262,641	3,260,858	40,446	461,417	1,236,404	49,705	82,862	642,869	1,641,593	152,461	24,851	2,033,334	223,798	18,989
696,154	757,898	53,304	44,418	271,357	3,569,100	41,697	471,756	1,288,398	51,817	85,764	686,892	1,705,045	159,284	25,848	2,110,294	232,447	19,757
708,614	785,710	54,846	45,874	280,012	3,816,345	42,749	482,095	1,342,478	53,929	88,915	728,812	1,768,497	164,108	26,844	2,187,283	241,097	20,525
721,074	813,421	56,388	47,330	288,697	4,121,588	43,900	492,434	1,398,026	56,041	90,947	771,330	1,831,950	169,931	27,840	2,264,233	249,747	21,296
733,534	841,133	58,227	48,787	297,382	4,427,831	45,051	502,773	1,449,574	58,153	93,165	814,982	1,886,402	175,795	28,837	2,341,211	258,367	22,060
<b>658,774</b>	<b>674,815</b>	<b>48,382</b>	<b>40,049</b>	<b>245,271</b>	<b>2,590,374</b>	<b>38,144</b>	<b>440,739</b>	<b>1,128,346</b>	<b>45,481</b>	<b>76,387</b>	<b>595,532</b>	<b>1,514,694</b>	<b>140,814</b>	<b>22,658</b>	<b>1,879,386</b>	<b>206,498</b>	<b>16,881</b>

Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Claysburg Ring Bus	Johnstown SS Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagerstown	Nyswaner	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	Total
130,975	1,211,587	205,448	20,608	57,903	4,009	204,359	342,313	17,013	80,879	12,554	6,462	42,840	20,946	181,571	53,262	3,194	903	-	-	-	-	-	152,411,558
141,568	1,333,830	221,361	22,199	60,377	4,887	238,955	397,395	20,899	93,823	14,927	7,484	78,896	33,980	241,080	88,768	5,162	2,414	1,978	-	-	-	-	138,387,748
152,168	1,450,055	237,234	23,727	63,254	5,566	269,610	451,896	24,397	106,964	17,322	8,346	114,919	35,013	268,135	124,571	7,167	4,031	5,907	-	-	-	-	138,700,517
162,772	1,569,310	253,128	25,287	66,931	6,743	302,291	508,707	28,094	120,398	19,718	9,288	151,125	39,046	374,763	160,582	9,183	5,860	10,024	-	-	-	-	142,244,309
173,383	1,688,639	269,019	26,847	69,808	7,620	334,978	572,531	31,796	133,882	22,113	10,200	187,463	43,063	441,621	196,765	11,140	7,299	14,480	-	-	-	-	144,526,403
183,997	1,807,983	284,912	28,407	71,285	8,499	367,800	649,370	35,473	147,316	24,508	11,173	223,821	47,005	508,691	233,070	13,126	8,935	19,292	-	-	52,844	32,881	149,330,426
194,615	1,927,344	300,800	29,966	73,962	9,382	401,767	726,210	39,160	160,789	26,904	12,115	260,175	44,220	573,721	270,989	15,112	10,373	24,140	-	-	57,000	38,275	152,536,071
205,236	2,046,700	316,697	31,526	76,839	10,264	434,416	803,049	42,847	186,775	29,300	13,057	296,662	48,183	642,703	307,719	17,099	12,212	29,092	-	-	263,243	165,072	155,632,134
215,873	2,166,199	332,600	33,086	86,209	11,147	473,299	879,891	46,534	197,913	31,695	13,999	327,915	52,124	709,712	380,986	19,085	14,064	33,968	-	-	373,196	192,540	158,719,559
226,503	2,286,056	348,483	34,646	89,904	12,029	513,461	956,734	50,251	211,483	34,091	14,942	368,489	56,941	778,708	411,959	21,071	15,763	33,735	-	-	485,205	259,638	161,960,890
245,005	2,406,323	364,376	36,205	91,578	12,911	553,846	1,033,578	53,908	225,059	36,488	15,884	412,798	69,669	843,628	442,750	23,057	17,342	299,398	10,883	599,275	324,756	-	166,229,180
257,992	2,526,613	380,289	37,785	94,262	13,794	593,833	1,110,421	57,595	238,839	38,882	17,826	457,106	83,878	910,579	473,534	25,044	18,979	477,833	10,880	713,439	380,085	55,909	168,615,807
270,995	2,646,910	396,161	38,325	96,947	14,676	634,023	1,187,265	61,392	252,224	41,277	17,768	501,481	87,784	977,577	504,326	27,030	20,618	497,332	24,696	827,639	427,332	187,867	171,113,811
<b>197,757</b>	<b>1,928,046</b>	<b>300,805</b>	<b>29,966</b>	<b>76,619</b>	<b>9,384</b>	<b>409,187</b>	<b>739,774</b>	<b>39,155</b>	<b>165,857</b>	<b>26,906</b>	<b>12,115</b>	<b>263,360</b>	<b>47,248</b>	<b>576,343</b>	<b>280,646</b>	<b>15,112</b>	<b>10,664</b>	<b>130,678</b>	<b>3,556</b>	<b>267,065</b>	<b>147,728</b>	<b>18,737</b>	<b>152,116,262</b>

Trans-Allegheny Interstate Line

			Attachment 5 - Cost Supp	
			Link to Appendix A, line 23	Link to Appendix A, line 23
<b>Calculation of Distribution Accumulated Depreciation</b>				
December	Source	Prior year FERC Form 1 p219.26.b	For 2015	-
January	company records		For 2016	-
February	company records		For 2016	-
March	company records		For 2016	-
April	company records		For 2016	-
May	company records		For 2016	-
June	company records		For 2016	-
July	company records		For 2016	-
August	company records		For 2016	-
September	company records		For 2016	-
October	company records		For 2016	-
November	company records		For 2016	-
December	p219.26.b		For 2016	-
<b>Distribution Accumulated Depreciation</b>				-
<hr/>				
<b>Calculation of Intangible Accumulated Depreciation</b>				
December	Source	Prior year FERC Form 1 p200.21.b	For 2015	7,830,329
December	p200.21b		For 2016	9,878,595
<b>Accumulated Intangible Depreciation</b>				<u>9,878,595</u>
			Link to Appendix A, line 25	Link to Appendix A, line 25
<hr/>				
<b>Calculation of General Accumulated Depreciation</b>				
December	Source	Prior year FERC Form 1 p219.28b	For 2015	6,723,810
December	p219.28.b		For 2016	9,245,119
<b>Accumulated General Depreciation</b>				<u>9,245,119</u>
			Link to Appendix A, line 24	Link to Appendix A, line 24
<hr/>				
<b>Calculation of Production Accumulated Depreciation</b>				
December	Source	Prior year FERC Form 1 p219.20.b-24.b	For 2015	-
January	company records		For 2016	-
February	company records		For 2016	-
March	company records		For 2016	-
April	company records		For 2016	-
May	company records		For 2016	-
June	company records		For 2016	-
July	company records		For 2016	-
August	company records		For 2016	-
September	company records		For 2016	-
October	company records		For 2016	-
November	company records		For 2016	-
December	p219.20.b thru 219.24.b		For 2016	-
<b>Production Accumulated Depreciation</b>				-
<hr/>				
8	<b>Total Accumulated Depreciation</b>	Sum of averages above		<u>168,454,669</u>
			Link to Appendix A, line 8	Link to Appendix A, line 8
<hr/>				
				<u>190,234,485</u>
			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	
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
			Beg. 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 Transmission Related	-	-	-	Enter Details Here

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
			Beg. 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	1,758,715,408	-	-	
15	Plant in Service	(Note B) Attachment 5	1,687,395,580	-	-	
	Transmission Plant in Service					
23	Accumulated Depreciation	(Note B) Attachment 5	132,411,958	-	-	
	Transmission Accumulated Depreciation					

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
			EDT 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 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
			Beg. of year	EPRI Dues		
58	Allocated General & Common Expenses		0	0		Enter Details Here
	Less EPRI Dues	(Note D) p352 & 353				

Regulatory Expense Related to 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
			Form 1 Amount	Transmission Related	Non-transmission Related	
62	Directly Assigned A&G					Link to Appendix A, line 62
	Regulatory Commission Exp Account 928	(Note G) p323,189.b				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	Electric Portion	Non-electric Portion	Details
			Form 1 Amount	Safety Related	Non-safety Related	
66	Directly Assigned A&G					Link to Appendix A, line 66
	General Advertising Exp Account 930.1	(Note F) p323,191.b				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%	WV 6.5% Composite 7.7504%	PA 9.99%	VA 6.0%		Composite is calculated based on sales, payroll and property for each jurisdiction

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) p323.191.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: <b>Example</b> 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 \$ 0 Enter \$	
Add more lines if necessary			

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 Prepaid Insurance	1,289,264	142,535	Enter \$ 715,900	100%	Amount 715,900	
Prepaid Pensions if not included in Prepayments			0	0	100%	0	
Total Prepayments		1,289,264	142,535	715,900		715,900	

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	564,795																			
Total Account 566 Miscellaneous Transmission Expenses p.321.97.b		\$ 564,795																			
			<table border="1"> <thead> <tr> <th>Cost Element Name</th> <th>Total</th> </tr> </thead> <tbody> <tr><td>Labor &amp; 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	-																				
			<p>(1) Labor &amp; overhead amount includes costs allocated to preparation of the preliminary survey and investigation.</p> <p>(2) Miscellaneous amount includes rental of volunteer fire department facilities for open houses, Fed EX fees for various mailings from Legal, Procurement, Transmission &amp; Finance, fees for various conference calls and PJM application fee.</p> <p>(3) Outside legal services includes the cost for research and preparation of the filing to determine incentive rate availability.</p> <p>(4) Other services other includes fees for website development, media relations services, campaign management, open houses and research services.</p> <p>(5) Outside services rates includes the advice of a rate consultant regarding rate design.</p> <p>(6) Advertising includes newspaper and other media announcements of public scoping meetings related to the proposed project.</p> <p>(7) Travel, lodging and meals are the direct expenses for Allegheny staff to attend the scoping meetings.</p>																		
149	Net Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT	-																			



Annual Depreciation Expense													
Cabot SS	Grandview Capacitor	Peter	Osage Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS	Meadowbrook SS	502 Jct Substation	Conemaugh-Seward	Luxor	Grandpoint & Guilford	Handsome Lake-Homer City
152	281		14,882	478 2,506	1,255				124,069	2,654	3,450		
149,368	13,533	34,391	110,486	329,700	18,436	17,476	104,220	1,274,893		246,344	21,896	37,569	
			96,495							8,427			36,100
			348,117							384,969			200,524
													43,254
149,520	13,814	34,391	569,979	332,684	19,691	17,476	104,220	1,274,893	124,069	642,394	25,345	37,569	279,878

Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Woolley	Baronville	Squab Hollow SS	Squab Hollow SVC	Shinglestown	Claysburg Ring Bus	Johnstown SS Capacitor
							37,343	6,328		1,929		75,340				7,754
761,380	69,881	11,958	923,643	103,796	11,727	140,020	1,287,868	184,385	18,717	30,104	10,607	276,562	920,290	44,268	152,770	28,724
							80,142				117					
							29,970									
761,380	69,881	11,958	923,643	103,796	11,727	140,020	1,435,323	190,713	18,717	32,150	10,607	351,902	920,290	44,268	160,524	28,724

Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	Total
	44,698											2,503,476
	14,802											1,654,851
												-
11,307	146,388	47,596	796,005	413,157	23,837	8,194	53,756	24,466	827,639	506,657	187,667	14,767,819
												-
												-
												-
												-
	269,845						356,661					7,413,698
	(10,633)						248,496					3,885,408
												1,014,202
												6,412,069
												-
												-
												-
11,307	465,099	47,596	796,005	413,157	23,837	8,194	658,912	24,466	827,639	506,657	187,667	37,651,525

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	312,353
	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	1,805
	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	216,711
398	Miscellaneous Equipment	15	SQ	0	6.67	
Total General Plant						1,620,309
Total General Plant Depreciation Expense (must tie to p336.10 b & c)						1,520,309
INTANGIBLE PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total
303	Miscellaneous Intangible Plant	5	SQ	0	20.00	2,014,881
Total Intangible Plant						2,014,881
Total Intangible Plant Amortization (must tie to p336.1 d & e)						2,014,881

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	8,796,372
3	Amount allocated on FTEs	14,070,061
4	Number of FTEs for Allegheny	4,408
5	Cost per FTE	3,192
6	TAILCo FTEs (labor not capitalized) current year	0,000
7	TAILCo PBOP Expense for base year	-
8	TAILCo PBOP Expense in Account 926 for current year	0
57	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.

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		
<b>Step 1 For Estimate:</b>	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)	-	-	-	-		
<b>Total</b>	-	-	-	-		
<b>Step 3 For Reconciliation:</b>	Pre-Commercial Costs			<b>For Reconciliation Step 2</b>	AFUDC In CWIP	AFUDC (if CWIP was not in Rate Base)
Prexy - 502 Junction 138 kV (CWIP)	Expensed (Actual)	Deferred	Amount of Deferred Amortized in Year	CWIP		
1	-	-	-	-		
2	-	-	-	-		
3	-	-	-	-		
4	-	-	-	-		
...						
<b>Total</b>	-	-	-	-		
Prexy - 502 Junction 500 kV (CWIP)						
1	-	-	-	-		
2	-	-	-	-		
3	-	-	-	-		
4	-	-	-	-		
...						
<b>Total</b>	-	-	-	-		
502 Junction - Territorial Line (CWIP)						
1	-	-	-	138,957		136,129,170
2	-	-	-	-		-
3	-	-	-	-		-
4	-	-	-	-		-
...						
<b>Total</b>	-	-	-	138,957		136,129,170
<b>Total Additions to Plant in Service (sum of the above for each project)</b>				Refer to Attachment 5 - Cost Support Plant in Service Worksheet		136,129,170
<b>Total Additions to Plant in Service reported on pages 204-207 of the Form No. 1</b>				Refer to Attachment 5 - Cost Support Plant in Service Worksheet		
<b>Difference (must be zero)</b>						

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
<b>Total</b>	<b>877,000,000</b>	<b>1.00000</b>

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.





	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Mainsburg (in service)	Yeagerstown (in service)	Nyswaner (in service)	Farmers Valley Substation (in service)	Farmers Valley (in service)	Doubs SS (in service)	Handsome Lake - Homer City (in service)	North Shenandoah (in service)	
Dec (Prior Year CWP) p216.6.43									
Jan 2016	Actual	(160,964)	(116,872)	917,779	-	-	-	-	-
Feb	Actual	211,102	(4,954)	5,563	-	-	-	-	-
Mar	Actual	130,011	1,389	846	-	-	-	-	-
Apr	Budget	162,721	(67)	14,068	-	8,571	30,726	7,145	-
May	Budget	270,130	-	-	35,128,747	-	-	-	1,843,220
Jun	Budget	10,975	-	-	-	-	-	-	-
Jul	Budget	10,975	-	-	-	-	-	-	-
Aug	Budget	10,975	-	-	-	-	-	-	-
Sep	Budget	286,369	-	-	-	-	-	-	-
Oct	Budget	47,507	-	-	-	-	-	-	-
Nov	Budget	16,594	-	-	-	-	-	-	-
Dec	Budget	-	-	-	-	-	-	-	-
Total		1,102,619	(120,504)	938,256	35,128,747	8,571	30,726	7,145	1,843,220

Other Projects PIS (Monthly additions)	Month End Balances							
	Mainsburg (in service)	Yeagerstown (in service)	Nyswaner (in service)	Farmers Valley Substation (in service)	Farmers Valley (in service)	Doubs SS (in service)	Handsome Lake - Homer City (in service)	North Shenandoah (in service)
	(160,964)	(116,872)	917,779	-	-	-	-	-
	50,138	(121,826)	923,342	-	-	-	-	-
	180,149	(120,437)	924,188	-	-	-	-	-
	286,373	(120,504)	938,256	-	-	8,571	30,726	7,145
	449,094	(120,504)	938,256	-	-	8,571	30,726	7,145
	719,224	(120,504)	938,256	35,128,747	8,571	30,726	7,145	1,843,220
	730,199	(120,504)	938,256	35,128,747	8,571	30,726	7,145	1,843,220
	741,174	(120,504)	938,256	35,128,747	8,571	30,726	7,145	1,843,220
	752,149	(120,504)	938,256	35,128,747	8,571	30,726	7,145	1,843,220
	1,038,518	(120,504)	938,256	35,128,747	8,571	30,726	7,145	1,843,220
	1,086,025	(120,504)	938,256	35,128,747	8,571	30,726	7,145	1,843,220
	1,102,619	(120,504)	938,256	35,128,747	8,571	30,726	7,145	1,843,220
	1,102,619	(120,504)	938,256	35,128,747	8,571	30,726	7,145	1,843,220
	<b>8,077,322</b>	<b>(1,564,174)</b>	<b>12,147,865</b>	<b>281,029,976</b>	<b>85,709</b>	<b>307,260</b>	<b>71,451</b>	<b>14,745,761</b>

3 April Year 2 TO add Cap Adds and CWP to plant in service in Formula (Appendix A, Lines 16 and 33) 40,728.46 1,342,579.08 908.13 301,078.99 28,235.68 88,228.36 (40,265.36)

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

Wyle Ridge (Monthly additions)	Black Oak (Monthly additions)	North Shenandoah (Monthly additions)	Meadowbrook Transformer (Monthly additions)	Bedington Transformer (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Kammer Transformers (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #4 (Monthly additions)	Cabot SS (Monthly Additions)	Hunterstown	Farmers Valley	Harvey Run	Doubs SS	Potter SS (Monthly Additions)	Osage Whiteley (Monthly Additions)	Meadowbrook SS	502 Junction - Terrestrial Line additions (Monthly)
\$ 3,107,497	6,225,965.48	359,646.19	1,047,527.46	995,567.78	853,599.53	5,176,521	679,761	621,476	774,015	973,316	6,288,087	240,149	118,426	708,192	276,305	3,483,319	8,667,513	152,047,380
502 Junction Substation	Waldo Run	Conemaugh	Blairville	Four Mile Junction	Johnstown	Yeagerstown	Grandview Capacitor	Albion SVC	Lucor	Grandpoint & Gufford	Moshannon	Carbon Center	Shawville	Oak Mound	Shuman Hill	Buffalo Road	Conemaugh Capacitor	Grover SS Capacitor
\$ 1,353,302.60	7,965,425.08	3,975,529.66	475,933.65	1,374,926.15	707,251.51	131,149	92,713	5,327,047	172,337	255,710	875,594	81,508	314,652	5,352,283	242,840	101,425	-	117,229
Richwood Hill	Handsome Lake - Homer City	West Union	Rider Sub (West Milford)	Erie South	Monocacy SS	Bartonville SS Capacitor	Mainsburg SS	Johnstown Sub Capacitor	Claysburg Ring Bus	Joffre Sub	Squib Hollow SS	Squib Hollow SVC	Shingleton Capacitor	Nyswaner	Armstrong	Farmers Valley Substation		
\$ 533,659.39	1,840,432.31	128,461.57	4,145,203.22	3,315,729.00	4,928,839.94	67,168	2,734,621	183,251	930,184	323,537	2,523,874	4,249,119	237,385	234,169	2,274,724	2,724,833		
<b>Total Revenue Requirement</b>																		
<b>\$ 252,936,327.88</b>																		

5 June Year 2 Results of Step 3 go into effect

6 April Year 3 TO estimates all transmission Cap Adds and CWP 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.

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Richwood Hill	Erie South	Joffre Sub	Oak Mound	Damascus Substation	Warren Substation	Conemaugh	502 Junction - Territorial Line (monthly additions)
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWP) 12/16/15							42	526,720
Jan 2017	Actual	16,757,542	59,666	15,549,157	600,367	-	-	(35,315)
Feb	Actual	1,566,402	(13,365)	413,696	212,461	-	-	-
Mar	Actual	(106,130)	23,963	(153,096)	579,141	-	3,507	(97,623)
Apr	Actual	(26,906)	15,511	127,277	380,662	-	328	(4,014)
May	Budget	(839,288)	2	144,253	194,678	-	-	-
Jun	Budget	-	-	20,438,553	610,238	985,239	-	1,707,954
Jul	Budget	-	-	6,633	344,917	-	22,317,409	510,000
Aug	Budget	-	61,488	-	-	-	-	125,000
Sep	Budget	-	13,770	-	-	-	-	-
Oct	Budget	-	-	-	-	-	-	-
Nov	Budget	-	-	-	-	-	-	-
Dec	Budget	-	-	-	-	-	-	-
Total		17,353,621	161,045	45,332,603	2,921,864	985,239	22,317,409	3,877

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Meadowbrook SS	Joffre Substation S1041	Black Oak				Barntonville	Squab Hollow SS
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWP) 12/16/15								8,257
Jan 2017	Actual	(101)	-	-	-	-	(9)	(8,102)
Feb	Actual	256,057	-	-	-	-	-	-
Mar	Actual	-	-	-	-	-	-	-
Apr	Actual	-	-	-	-	-	-	1,439
May	Budget	-	-	-	-	-	-	(9)
Jun	Budget	-	-	-	-	-	-	(9)
Jul	Budget	-	-	-	-	-	-	(9)
Aug	Budget	126,000	-	-	-	-	-	(9)
Sep	Budget	-	-	-	-	-	-	(9)
Oct	Budget	-	140,222	250,000	-	-	-	(9)
Nov	Budget	-	-	-	-	-	-	(9)
Dec	Budget	-	-	-	-	-	-	(9)
Total		382,057	140,222	250,000	-	-	(9)	1,594

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Shingletown	Claysburg Ring Bus				Rider		Monocacy
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWP) 12/16/15								16,272
Jan 2017	Actual	-	2	2,861	-	3,050	-	-
Feb	Actual	-	33	2,951	-	(1,280,169)	-	-
Mar	Actual	-	-	-	-	(876,514)	-	51
Apr	Actual	-	-	-	-	(108,591)	-	36
May	Budget	-	-	-	-	-	-	-
Jun	Budget	-	-	-	-	-	-	-
Jul	Budget	-	-	-	-	-	-	-
Aug	Budget	-	-	-	-	-	-	-
Sep	Budget	-	-	-	-	-	-	-
Oct	Budget	-	-	-	-	-	-	-
Nov	Budget	-	-	-	-	-	-	-
Dec	Budget	-	-	-	-	-	-	-
Total		-	35	5,813	-	(2,282,224)	-	16,359

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

Month End Balances								
Other Projects PIS (Monthly additions)	Richwood Hill	Erie South	Joffre Sub	Oak Mound	Damascus Substation	Warren Substation	Conemaugh	502 Junction - Territorial Line (monthly additions)
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
	16,757,542	59,666	15,549,157	600,367	-	-	42	526,720
	18,325,944	46,312	15,962,853	812,828	-	-	42	491,405
	18,219,814	70,274	15,809,757	1,391,969	-	-	3,549	393,782
	18,192,909	85,785	15,937,034	1,772,031	-	-	3,877	389,768
	17,353,621	85,787	16,081,287	1,966,709	-	-	3,877	389,768
	17,353,621	85,787	36,519,840	2,576,947	585,239	-	3,877	2,097,722
	17,353,621	85,787	36,526,473	2,921,864	585,239	22,317,409	3,877	2,607,722
	17,353,621	85,787	45,332,603	2,921,864	585,239	22,317,409	3,877	2,732,722
	17,353,621	147,275	45,332,603	2,921,864	585,239	22,317,409	3,877	2,732,722
	17,353,621	161,045	45,332,603	2,921,864	585,239	22,317,409	3,877	3,247,922
	17,353,621	161,045	45,332,603	2,921,864	585,239	22,317,409	3,877	3,247,922
	17,353,621	161,045	45,332,603	2,921,864	585,239	22,317,409	3,877	3,247,922
Total	227,678,796	1,396,642	424,382,015	29,573,898	4,681,912	156,221,863	42,407	25,354,020
	17,513,754	107,434	32,644,770	2,274,915	360,147	12,017,066	3,262	1,950,309

Month End Balances								
Other Projects PIS (Monthly additions)	Meadowbrook SS	Joffre Substation S1041	Black Oak			Barntonville	Squab Hollow SS	
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
	(101)	-	-	-	-	-	-	8,257
	256,057	-	-	-	-	-	-	(9)
	256,057	-	-	-	-	-	-	(9)
	256,057	-	-	-	-	-	-	(9)
	256,057	-	-	-	-	-	-	(9)
	256,057	-	-	-	-	-	-	(9)
	256,057	-	-	-	-	-	-	(9)
	256,057	-	-	-	-	-	-	(9)
	382,057	-	-	-	-	-	-	(9)
	382,057	140,222	250,000	-	-	-	-	(9)
	382,057	140,222	250,000	-	-	-	-	(9)
	382,057	140,222	250,000	-	-	-	-	(9)
	382,057	140,222	250,000	-	-	-	-	(9)
	382,057	140,222	250,000	-	-	-	-	(9)
Total	3,828,578	560,888	1,000,000	-	-	-	-	(111)
	294,506.03	43,145.23	76,923.08	-	-	-	-	(8.50)
								1,885.51

Month End Balances								
Other Projects PIS (Monthly additions)	Shingletown	Claysburg Ring Bus				Rider		Monocacy
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
	-	2	2,861	-	-	3,050	-	16,272
	-	35	5,813	-	-	(1,277,119)	-	16,272
	-	35	5,813	-	-	(2,153,633)	-	16,323
	-	35	5,813	-	-	(2,262,224)	-	16,359
	-	35	5,813	-	-	(2,262,224)	-	16,359
	-	35	5,813	-	-	(2,262,224)	-	16,359
	-	35	5,813	-	-	(2,262,224)	-	16,359
	-	35	5,813	-	-	(2,262,224)	-	16,359
	-	35	5,813	-	-	(2,262,224)	-	16,359
	-	35	5,813	-	-	(2,262,224)	-	16,359
	-	35	5,813	-	-	(2,262,224)	-	16,359
	-	35	5,813	-	-	(2,262,224)	-	16,359
Total	-	422	72,613	-	-	(26,049,943)	-	212,458
	-	32.48	5,585.60	-	-	(2,003,841.80)	-	16,342.90

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Mansburg		Farmers Valley Substation					
	(In service)	(In service)	(In service)	(In service)	(In service)	(In service)	(In service)	(In service)
Dec (Prior Year CWP) 12/16/13	Actual	7,988	-	83,713	-	-	-	-
Jan 2017	Actual	60,185	-	156,412	-	-	-	-
Feb	Actual	74,864	-	88,568	-	-	-	-
Mar	Actual	942	-	319,578	-	-	-	-
Apr	Budget	1,432,329	-	-	-	-	-	-
May	Budget	99,495	-	-	-	-	-	-
Jun	Budget	-	-	-	-	-	-	-
Jul	Budget	-	-	-	-	-	-	-
Aug	Budget	-	-	-	-	-	-	-
Sep	Budget	-	-	-	-	-	-	-
Oct	Budget	-	-	-	-	-	-	-
Nov	Budget	-	-	-	-	-	-	-
Dec	Budget	-	-	-	-	-	-	-
Total		1,675,804	-	648,271	-	-	-	-

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

Month End Balances							
Other Projects PIS (Monthly additions)	Mansburg	Farmers Valley Substation					
	(In service)	(In service)	(In service)	(In service)	(In service)	(In service)	(In service)
	7,988	-	83,713	-	-	-	-
	68,173	-	240,126	-	-	-	-
	143,037	-	328,694	-	-	-	-
	143,980	-	648,271	-	-	-	-
	1,576,309	-	648,271	-	-	-	-
	1,675,804	-	648,271	-	-	-	-
	1,675,804	-	648,271	-	-	-	-
	1,675,804	-	648,271	-	-	-	-
	1,675,804	-	648,271	-	-	-	-
	1,675,804	-	648,271	-	-	-	-
	1,675,804	-	648,271	-	-	-	-
	1,675,804	-	648,271	-	-	-	-
	1,675,804	-	648,271	-	-	-	-
Total	15,345,916	-	7,135,244	-	-	-	-
	1,180,455.11	-	548,864.93	-	-	-	-

Wyle Ridge (Monthly additions)	Black Oak (Monthly additions)	North Sherandoah (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)	Huntertown	Farmers Valley	Harvey Run	Doubs SS	Potter SS (Monthly Additions)	Osage Whaley (Monthly Additions)	Meadowbrook SS	502 Junction - Territorial Line (Monthly additions)	
\$ 2,970,840	5,938,701.18	232,346.28	1,004,457.12	954,096.80	817,459.18	4,949,027	652,982	597,966	739,498	933,649	6,037,934	233,655	113,669	680,851	265,630	3,337,025	6,375,477	146,581,162	
502 Junction Substation	Waldo Run	Conemaugh	Blairville	Four Mile Junction	Johnstown	Yeagerstown	Grandview Capacitor	Altoona SVC	Luxor	Grandpoint & Gulford	Moshannon	Carbon Center	Shawville	Oak Mound	Shuman Hill	Buffalo Road	Conemaugh Capacitor	Grover SS Capacitor	
\$ 1,306,273.69	7,814,900.82	3,830,202.82	456,892.81	1,330,033.24	678,962.06	159,883	88,976	4,980,673	165,480	244,612	1,019,486	78,357	317,817	13,257,802	207,523	62,901	-	118,529	
Richwood Hill	Handsome Lake - Homer City	West Union	Rider Sub (West Milford)	Erie South	Monocacy SS	Bartonville SS Capacitor	Mansburg SS	Johnstown Sub Capacitor	Claysburg Ring Bus	Joffre Sub	Squab Hollow SS	Squab Hollow SVC	Shingleton Capacitor	Nywarner	Armstrong	Farmers Valley Substation	Damascus Substation	Warren Substation	
\$ 11,348,238.70	1,769,154.96	123,325.52	2,773,257.85	6,427,754.65	5,379,789.37	70,713	3,200,314	191,735	1,078,590	6,015,964	2,571,165	4,619,959	252,145	120,665	2,147,763	5,179,590	44,221	1,475,529	
<b>Total Revenue Requirement</b>																			Joffre Substation S1041
\$ 276,330,902.71																			5,298

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			
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	Line (monthly additions)	CWP	CWP	CWP	(in service)	(in service)	(monthly additions)
							CWP	CWP	CWP				
Dec (Prior Year CWP) p216.b.43													
Jan 2016	Actual	-	-	-	-	-	139,318						139,318
Feb	Actual	-	-	-	-	-	(685)						138,633
Mar	Actual	-	-	-	-	-	(1,053)						137,580
Apr	Actual	-	-	-	-	-	325						137,905
May	Actual	-	-	-	-	-	837						138,743
Jun	Actual	-	-	-	-	-	(1,767)						136,976
Jul	Actual	-	-	-	-	-	2,805						139,581
Aug	Actual	-	-	-	-	-	(952)						138,628
Sep	Actual	-	-	-	-	-	57						138,686
Oct	Actual	-	-	-	-	-	11						138,697
Nov	Actual	-	-	-	-	-	483						139,180
Dec	Actual	-	-	-	-	-	221						139,401
Dec	Actual	-	-	-	-	-	(444)						138,957
Total		-	-	-	-	-	138,957						1,802,285
													138,637

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)	Wylie Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)	Osage Whiskey	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$ 249,362,867.79	269,503.26	948,616.36	753,051.20	606,815.98	662,921.85	5,034,965	831,337	969,904	1,021,051	235,966	6,048,087	3,024,349	148,301,898	3,392,460	2,199,954	235,694	115,451	690,626
	8,461,740	77,603	1,797,039	90,379	168,070	249,072	5,058,153	464,038	3,891,636	1,322,571	79,581	6,131,150	689,577	940,924	7,981,179	1,343,053	125,246	72,103
	162,372	3,020,716	5,374,234	211,317	3,046,900	194,454	119,889	1,086,641	2,610,525	4,701,971	256,614	122,270	323,545	4,621,700	224,938	4,207,220	3,366,022	1,425,775

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  
 249,362,868

The forecast in Prior Year  
 252,936,328

= (3,573,460) -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		0.2900%		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	(297,788)	0.2900%	11.5	(9,931)	(307,720)			
Jul	Year 1	(297,788)	0.2900%	10.5	(9,068)	(306,856)			
Aug	Year 1	(297,788)	0.2900%	9.5	(8,204)	(305,992)			
Sep	Year 1	(297,788)	0.2900%	8.5	(7,340)	(305,129)			
Oct	Year 1	(297,788)	0.2900%	7.5	(6,477)	(304,265)			
Nov	Year 1	(297,788)	0.2900%	6.5	(5,613)	(303,402)			
Dec	Year 1	(297,788)	0.2900%	5.5	(4,750)	(302,538)			
Jan	Year 2	(297,788)	0.2900%	4.5	(3,886)	(301,674)			
Feb	Year 2	(297,788)	0.2900%	3.5	(3,023)	(300,811)			
Mar	Year 2	(297,788)	0.2900%	2.5	(2,159)	(299,947)			
Apr	Year 2	(297,788)	0.2900%	1.5	(1,295)	(299,084)			
May	Year 2	(297,788)	0.2900%	0.5	(432)	(298,220)			
Total		(3,573,460)				(3,635,638)			
		Balance	Interest	Amort	Balance				
Jun	Year 2	(3,635,638)	0.2900%	(308,711)	(3,337,470)				
Jul	Year 2	(3,337,470)	0.2900%	(308,711)	(3,038,438)				
Aug	Year 2	(3,038,438)	0.2900%	(308,711)	(2,738,538)				
Sep	Year 2	(2,738,538)	0.2900%	(308,711)	(2,437,769)				
Oct	Year 2	(2,437,769)	0.2900%	(308,711)	(2,136,127)				
Nov	Year 2	(2,136,127)	0.2900%	(308,711)	(1,833,611)				
Dec	Year 2	(1,833,611)	0.2900%	(308,711)	(1,530,217)				
Jan	Year 3	(1,530,217)	0.2900%	(308,711)	(1,225,944)				
Feb	Year 3	(1,225,944)	0.2900%	(308,711)	(920,788)				
Mar	Year 3	(920,788)	0.2900%	(308,711)	(614,747)				
Apr	Year 3	(614,747)	0.2900%	(308,711)	(307,818)				
May	Year 3	(307,818)	0.2900%	(308,711)	(0)				
Total with interest				(3,704,534)					

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

(3,704,534) Input to Appendix A, Line 147  
 \$ 276,330,903  
 272,626,369

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)	Wyle Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)	Osage Witley	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$ (3,704,534)	(7,051)	(25,606)	(21,732)	(15,198)	(17,457)	(146,748)	(23,080)	(26,605)	(27,448)	(128,217)	(184,424)	(86,198)	(3,882,866)	(94,192)	(77,513)	(4,618)	(3,084)	(18,210)
Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Albion	Blairville	Conemaugh Transformer	502 Junction Substation	Cabron Center	Huntertown	Johnston	Moshannon	Wilds Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor	
(213,321)	(24,696)	(44,984)	(2,420)	(4,423)	(6,882)	(278,757)	(12,332)	(86,971)	(31,859)	(1,998)	(162,694)	(18,323)	67,727	16,332	(33,043)	(3,333)	5,116	
Yeagerstown	Rider	Monocacy SS	Shuman Hill Sub	Mainburg SS	Johnstown Sub Capacitor	Grover SS	Clayburg Ring Bus	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Shaville	Oak Mound	Joffe SS	Erie South	Farmers Valley Substation	Richwood Hill	
32,369	(1,165,733)	461,731	(32,680)	323,733	11,613	2,757	162,196	89,829	469,463	19,934	116,003	9,220	(757,380)	(102,215)	924,191	664,708	924,839	

9 May Year 3

Post results of Step 8 on PJM web site  
 \$ 272,626,369

10 June Year 3

Results of Step 8 go into effect  
 \$ 272,626,369

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

Revenue Requirement By Project

Fixed Charge Rate (FCR) if not a CIAC		
A	137	FCR without Depreciation and Pre-Commercial Costs
B	145	FCR with Incentive ROE without Depreciation and Pre-Commercial
C		Low B less Line A
FCR if a CIAC		
D	138	FCR without Depreciation, Capital, and Incentive Taxes

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

Details	PJM Upgrade ID: 46328.1, 46328.2, 46347.1, 46347.2, 46347.3, 46347.4				PJM Upgrade ID: 46218				PJM Upgrade ID: 46216					
	802 Junction, Tenthred Line (CWIP - Plant In Service)				Wyle Ridge Transformer Plant In Service				Black Oak (BVC) Dynamic Reactive Device Plant In Service					
10 "Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes				Yes				Yes					
11 Schedule 12 (Yes or No)	Yes				Yes				Yes					
12 "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 20. Otherwise "No"	No				No				No					
13 Input the allowed ROE	12.70%				11.70%				12.70%					
14 From line 3, below if "No" on line 12 and From line 7 above if "Yes" on line 12	12.786%				12.2786%				12.2786%					
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	13.142%				12.2786%				13.142%					
16 Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Add.	Investment				Investment				Investment					
17 Reconciliation - Average of 15 month prior year net plant balances plus prior year 15-mo CWIP balances.	21,216,731				15,442,201				34,724,033					
Annual Depreciation Ex from Attachment 5	21,216,731				15,442,201				34,724,033					
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	117,137,722.33	21,216,728.03	0.00	(3,882,465.61)	14,468,337.62	2,387,238.55	681,031.64	66,198.48	2,884,647.73	4,261,650.09	1,372,546.17	(64,423.73)	5,454,125.33
20 See Calculations for each item below	2011	125,281,461.92	21,216,728.03	0.00	(3,882,465.61)	14,428,396.84	3,357,393.54	931,031.64	66,198.48	2,884,647.73	4,911,702.11	1,372,546.17	(54,423.73)	5,254,172.45

**For Plant In Service**  
 "Pre-Commercial Exp" is equal to the amount of pre-commercial expenses on Attachment 5a for each project expensed in year and amortized in year.  
 Revenue is equal to the "Return" Investment times FCR. Also "Reconciliation" less "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: 46221				PJM Upgrade ID: 46220				PJM Upgrade ID: 46222			
North Branch/Ark Transformer (Plant in Service)				Madison/Ark Transformer (Plant in Service)				Badger Transformer (Plant in Service)			
Yes				Yes				Yes			
No				No				No			
11.70%				11.70%				11.70%			
12.2786%				12.2786%				12.2786%			
12.2786%				12.2786%				12.2786%			
1,882,333				6,797,129				6,446,445			
22,775				169,664				192,154			
Return		Reconciliation		Return		Reconciliation		Return		Reconciliation	
285,627.26	32,779.02	(138,217.14)	184,129.14	834,659.28	885,883.84	(27,448.11)	877,809.00	791,802.52	162,154.28	(26,604.61)	627,462.15
395,057.26	29,779.02	(138,217.14)	184,129.14	834,659.28	885,883.84	(27,448.11)	877,809.00	791,802.52	162,154.28	(26,604.61)	627,462.15

For Plant in Service  
 \*The Commercial EOP is equal to the amount of one-comm  
 Revenue is equal to the "Return" ("Treatment" times FCR) +  
 "Reconciliation Amount" is created in the reconciliation in ARS



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	PJM Upgrade ID: 40559				PJM Upgrade ID: 40495				PJM Upgrade ID: 40343				PJM Upgrade ID: 40344			
	Woodbrook Capacitor (Plant In Service)				Kemper Transformers (Plant In Service)				Doubts Replace Transformer #2				Doubts Replace Transformer #3			
11	Yes				Yes				Yes				Yes			
12	No				No				No				No			
13	11.70%				11.70%				11.70%				11.70%			
14	12.2786%				12.2786%				12.2786%				12.2786%			
15	12.2786%				12.2786%				12.2786%				12.2786%			
16	12.2786%				12.2786%				12.2786%				12.2786%			
17	5,476,001				33,536,199				4,546,233				4,200,838			
18	140,000				600,000				94,000				60,100			
19	Sum	Depreciation	Reconciliation	Revenue	Sum	Depreciation	Reconciliation	Revenue	Sum	Depreciation	Reconciliation	Revenue	Sum	Depreciation	Reconciliation	Revenue
20	672,377.14	146,682.34	(21,078.54)	794,376.64	4,118,026.45	811,001.01	(146,748.02)	4,832,279.44	658,391.64	94,696.48	(17,467.20)	636,324.86	616,844.72	62,161.22	(16,188.10)	582,767.79
21	672,377.14	146,682.34	(21,078.54)	794,376.64	4,118,026.45	811,001.01	(146,748.02)	4,832,279.44	658,391.64	94,696.48	(17,467.20)	636,324.86	616,844.72	62,161.22	(16,188.10)	582,767.79

For Plant In Service  
 \*Pre-Commercial EOP is equal to the amount of cost-estimate  
 Revenue is equal to the "Recovery" Treatment times FCR  
 \*Reconciliation Amount is created in the reconciliation in AAs

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10 "Yes" if a project under PJM OATT Schedule 12,  
 11 otherwise "No"  
 12 "Yes" if the customer has paid a lump sum payment in the  
 13 amount of the investment on line 25. Otherwise "No"  
 14 Input the allowed ROE  
 15 From line 3 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  
 20 Forecast of CWP or Cap. Add.  
 21 Reconciliation - Average of 15 month prior year net plant  
 22 balances plus prior year 15-mo CWP balances.  
 23 Annual Depreciation Exp from Attachment 5

PJM Upgrade ID: 16745				PJM Upgrade ID: 16794				PJM Upgrade ID: 16741				PJM Upgrade ID: 16763			
Doubt Replace Transformer #4				Cable SS - Install Autotransformer				Armstrong				Farmers Valley Capacitor			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
12.2786%				12.2786%				12.2786%				12.2786%			
12.2786%				12.2786%				12.2786%				12.2786%			
4,804,619				6,388,137				14,782,441				1,742,380			
148,676				148,676				333,034				16,891			
Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
588,637.73	148,570.34	21,732.31	717,935.45	784,159.21	148,520.00	25,636.80	932,645.35	1,815,076.06	333,493.70	171,512.90	2,079,248.86	213,964.67	16,690.68	14,618.35	226,137.00
588,637.73	148,570.34	21,732.31	717,935.45	784,159.21	148,520.00	25,636.80	932,645.35	1,815,076.06	333,493.70	171,512.90	2,079,248.86	213,964.67	16,690.68	14,618.35	226,137.00

For Plant in Service  
 "Pre-Commercial Exp" is equal to the amount of pre-commercial  
 investment in equal to the "Retail" investment times FCRS - 1  
 "Reconciliation Amount" is created in the reconciliation in A5

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	PJM Upgrade ID: 30564				PJM Upgrade ID: 31903				PJM Upgrade ID: 31243				PJM Upgrade ID: 30574, 31023, 31023.3					
	Honey Run Capacitor				Doubt SS				Potter SS				Charge Whiskey					
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"				Yes				Yes				Yes					
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 20. Otherwise "No"				No				No				No					
13	Input the allowed ROE				11.70%				11.70%				11.70%					
14	From line 9 above if "No" on line 12 and From line 7 above if "Yes" on line 12				12.2786%				12.2786%				12.2786%					
15	If line 13 equals 12.7%, then line 4. If line 13 equals 11.7%, then line 3, and if line 13 is "Yes" then line 7				12.2786%				12.2786%				12.2786%					
16	Forecast - End of prior year net plant plus current year forecast of CWP or Cap Add.				4,686,222				1,681,262				22,535,454					
17	reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWP balances.				95,225				34,361				393,379					
17	Annual Depreciation Exp from Attachment 5				12,476													
18	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Pre-Commercial	Reconciliation	Revenue	Return	Depreciation	Pre-Commercial	Reconciliation	Revenue
19	\$6,162,49	17,476,20	(3,083,54)	110,585,16	\$76,621,04	104,220,36	(18,209,83)	662,641,57	\$21,239	34,361	0	(7,621)	258,278,64	2,707,545	889,679	0	(64,182)	3,240,433,36
20	\$6,162,49	17,476,20	(3,083,54)	110,585,16	\$76,621,04	104,220,36	(18,209,83)	662,641,57	\$21,239	34,361	0	(7,621)	258,278,64	2,707,545	889,679	0	(64,182)	3,240,433,36

For Plant in Service  
 "Pre-Commercial Exp" is equal to the amount of pre-commercial  
 Revenue is equal to the "Return" (Investment) times FCR. 1  
 "Reconciliation Amount" is created in the reconciliation in ARI

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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 20. Otherwise "No"  
 13 Input the allowed ROE  
 14 From line 3 above "No" on line 12 and From line 7 above if "Yes" on line 12.2%, then line 4. If line 13 equals 11.7%, then line 5, and if line 12 is "Yes" then line 7  
 15 Forecast - End of prior year net plant cost current year forecast of CWP or Cap Ex. Assets  
 16 Reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWP balances.  
 17 Annual Depreciation Ex less Investment 5

PJM Upgrade ID: h1800, h1804				PJM Upgrade ID: h1890				PJM Upgrade ID: h2433.1, h2433.2, h2433.3				PJM Upgrade ID: h1153			
Westbrook ES				Huntstown				Watts Run ES				Cromough			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
12.2786%				12.2786%				12.2786%				12.2786%			
12.2786%				12.2786%				12.2786%				12.2786%			
57,828,871				41,692,010				51,968,815				25,962,285			
1,374,493				622,943				1,425,323				642,194			
Reconciliation				Reconciliation				Reconciliation				Reconciliation			
Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue
7,100,585	1,274,893	(213,321)	8,162,158.88	6,114,200	622,943	(162,094)	6,655,238.81	8,578,577	1,425,323	(8,125)	7,851,232.42	3,187,800	642,194	(88,971)	3,741,221.59
7,100,585	1,274,893	(213,321)	8,162,158.88	6,114,200	622,943	(162,094)	6,655,238.81	8,578,577	1,425,323	(8,125)	7,851,232.42	3,187,800	642,194	(88,971)	3,741,221.59

18 For Plant in Service  
 19 \*Pre-Commercial Exp\* is equal to the amount of cost-income  
 20 Revenue is equal to the "Recovery" Investment times FCR; 1  
 \*Reconciliation Amount\* is created in the reconciliation in Abs

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 11 "Yes" if a project under PJM OATT Schedule 12,  
 otherwise "No"  
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 13 "Yes" if the customer has paid a lump sum payment in the  
 amount of the investment on line 23. Otherwise "No"  
 14 Input the allowed ROE  
 15 From line 3 above if "No" on line 12 and From line 7 above  
 if "Yes" on line 12. If line 13 equals 11.7%,  
 then line 5, and if line 12 is "Yes" then line 7  
 16 Forecast - End of prior year net plant cost current year  
 forecast of CWP or Cap Assets.  
 17 Reconciliation - Average of 13 month prior year net plant  
 balances plus prior year 13-mo CWP balances.  
 Annual Depreciation Ex less Allowance 5

	PJM Upgrade ID: 61967				PJM Upgrade ID: 61999, 61789				PJM Upgrade ID: 61945				PJM Upgrade ID: 61610			
	Bairds ES				Four Mile Jct				Johnston ES (2nd shift)				Yagelman			
	Yes	No	11.70%	12.2760%	Yes	No	11.70%	12.2760%	Yes	No	11.70%	12.2760%	Yes	No	11.70%	12.2760%
18	387,812	69,881	(12,320)	444,569 (2)	1,139,320	191,713	(31,043)	1,298,990 (3)	575,166	933,796	(18,329)	661,633 (7)	136,647	23,837	32,389	182,252 (3)
19	387,812	69,881	(12,320)	444,569 (2)	1,139,320	191,713	(31,043)	1,298,990 (3)	575,166	933,796	(18,329)	661,633 (7)	136,647	23,837	32,389	182,252 (3)
20																

For Plant in Service  
 \*Pre-Commercial EIP\* is equal to the amount of cost-income  
 Revenue is equal to the "Recovery" Investment times FCR; 1  
 \*Reconciliation Amount\* is created in the reconciliation in Abs

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10 "Yes" if a project under PJM OATT Schedule 12,  
 11 otherwise "No"  
 12 "Yes" if the customer has paid a lump sum payment in the  
 amount of the investment on line 20. Otherwise "No"  
 13 Input the allowed ROE  
 14 From line 9 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 13 is "Yes" then line 7  
 16 Forecast - End of prior year net debt plus current year  
 forecast of CHPP or Cap Add.  
 reconciliation - Average of 15 month prior year net plant  
 17 balances plus prior year 15-mo CHPP balances.  
 Annual Depreciation Ex from Attachment 5

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

PJM Upgrade ID: 01990				PJM Upgrade ID: 01991				PJM Upgrade ID: 01995				PJM Upgrade ID: 01939			
Overhead Capacitor				Altoona SVC				Laser				Grand Point & Outford			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
12.2786%				12.2786%				12.2786%				12.2786%			
12.2786%				12.2786%				12.2786%				12.2786%			
12.2786%				12.2786%				12.2786%				12.2786%			
652,140				34,302,933				1,141,200				1,889,214			
12,814				701,369				25,345				37,589			
Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
75,182	13,814	(2,428)	88,656.17	4,218,202	781,388	(278,727)	4,701,915.68	149,115	25,345	(4,425)	187,035.63	207,644	37,589	(6,882)	237,736.72
75,182	13,814	(2,428)	88,656.17	4,218,202	781,388	(278,727)	4,701,915.68	149,115	25,345	(4,425)	187,035.63	207,644	37,589	(6,882)	237,736.72

For Plant in Service  
 "Pre-Commercial End" is equal to the amount of pre-commercial  
 Revenue is equal to the "Return" (Investment) times (FCR).  
 "Reconciliation Amount" is created in the reconciliation in Alt5

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	PJM Upgrade ID: 61964				PJM Upgrade ID: 61972				PJM Upgrade ID: 61998				PJM Upgrade ID: 61999, 62002				PJM Upgrade ID: 62042			
	Mahanan				Carbon Center				Shawville				Northwood				Ethan Mtl Sub			
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"				Yes				Yes				Yes				Yes			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on the 25. Otherwise "No"				No				No				No				No			
13	input the allowed ROE				11.70%				11.70%				11.70%				11.70%			
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12				12.2786%				12.2786%				12.2786%				12.2786%			
15	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%, then line 5, and if line 13 is "Yes" then line 7				12.2786%				12.2786%				12.2786%				12.2786%			
16	Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Add.				7,162,036				2,260,746				0				1,433,352			
17	Reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.				140,000				47,068				0				32,150			
18	Annual Depreciation Exp from Attachment 5				140,000				47,068				0				32,150			
19	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue
20	879,469	140,000	67,227	1,087,213.05	66,399	11,958	41,999	76,189.12	270,221	47,068	8,220	327,088.62	0	0	0	0.00	175,173	32,150	(32,680)	174,643.33
	879,469	140,000	67,227	1,087,213.05	66,399	11,958	41,999	76,189.12	270,221	47,068	8,220	327,088.62	0	0	0	0.00	175,173	32,150	(32,680)	174,643.33

For Plant In Service  
 \*Pre-Commercial Exp\* is equal to the amount of pre-commercial  
 Revenue is equal to the "Return" Treatment of lines F(2) 1  
 \*Reconciliation Amount\* is created in the reconciliation in A(5)

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PJM Upgrade ID: 61778				PJM Upgrade ID: 62748				PJM Upgrade ID: 66556				PJM Upgrade ID: 61021.1				PJM Upgrade ID: 61941																																																																																																																															
Buffalo Road				Pleasantville Capactor				Cover ES Capactor				832 Junction Substation				Hardsome Lake - Homer City																																																																																																																															
Yes				Yes				Yes				Yes				Yes																																																																																																																															
11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No"				11 "Yes" if the customer has paid a lump sum payment in the amount of the investment on the 25. Otherwise "No"				11 "Yes" if the customer has paid a lump sum payment in the amount of the investment on the 25. Otherwise "No"				11 "Yes" if the customer has paid a lump sum payment in the amount of the investment on the 25. Otherwise "No"				11 "Yes" if the customer has paid a lump sum payment in the amount of the investment on the 25. Otherwise "No"																																																																																																																															
12 "Yes" if the allowed ROE				12 "Yes" if the allowed ROE				12 "Yes" if the allowed ROE				12 "Yes" if the allowed ROE				12 "Yes" if the allowed ROE																																																																																																																															
13 From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12				13 From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12				13 From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12				13 From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12				13 From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12																																																																																																																															
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16 Reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.				16 Reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.				16 Reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.				16 Reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.				16 Reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.																																																																																																																															
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For Plant In Service  
 \*Pre-Commercial Exp\* is equal to the amount of pre-commercial  
 Revenue is equal to the "Return" \*Investment" times FCR. 1  
 \*Reconciliation Amount\* is created in the reconciliation in AIs



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10 "Yes" if a project under PJM OATT Schedule 12,  
 11 otherwise "No"  
 12 "Yes" if the customer has paid a lump sum payment in the  
 13 amount of the investment on line 20. Otherwise "No"  
 14 input the allowed ROE  
 15 From line 3 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 13 is "Yes" then line 7  
 19 Forecast = End of prior year net debt plus current year  
 20 forecast of CHWP or Cap Add.  
 Reconciliation = Average of 15 month prior year net plant  
 balances plus prior year 15-mo CHWP balances.  
 Annual Depreciation Ex from Attachment 5

PJM Upgrade ID: h2343				PJM Upgrade ID: h1940				PJM Upgrade ID: h2235				PJM Upgrade ID: h2266			
West Union				Rider Sub West Midwest				Monocacy SS				Baltimore SS Capacitor			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
12.2786%				12.2786%				12.2786%				12.2786%			
12.2786%				12.2786%				12.2786%				12.2786%			
12.2786%				12.2786%				12.2786%				12.2786%			
851,368				16,786,198				37,331,440				485,514			
16,717				462,009				736,005				10,607			
Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
104,829	16,717	0.333	119,062.16	2,506,158	462,009	(1,165,720)	1,807,524.51	4,581,794	736,005	481,721	5,841,516.02	81,106	10,607	5.116	75,828.83
109,820	16,717	(1.333)	119,062.16	2,506,158	462,009	(1,165,720)	1,807,524.51	4,581,794	736,005	481,721	5,841,516.02	81,106	10,607	5.116	75,828.83

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  
 \*The Commercial End\* is equal to the amount of pre-commercial  
 Revenue is equal to the "Netant" Investment times FCRI.  
 \*Reconciliation Amount\* is created in the reconciliation in Alt5

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	PJM Upgrade ID: 61882 & 61888				PJM Upgrade ID: 62055				PJM Upgrade ID: 61943				PJM Upgrade ID: 60376				PJM Upgrade ID: 62364 & 62364.1			
	Wainburg ES				Johnston Sub Capacitor				Clothary Ring Bus				Cromeright Capacitor				Sgah Hollow ES			
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"				Yes				Yes				Yes				Yes			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on the 25. Otherwise "No"				No				No				No				No			
13	Input the allowed ROE				11.70%				11.70%				11.70%				11.70%			
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12				12.2786%				12.2786%				12.2786%				12.2786%			
15	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%, then line 5, and if line 13 is "Yes" then line 7				12.2786%				12.2786%				12.2786%				12.2786%			
16	Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Add.				22,699,277				1,307,604				7,476,693				0			
17	Reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.				413,157				26,734				165,524				0			
18	Annual Depreciation Exp from Attachment 5																			
19	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
20	2,787,157	413,157	325,733	3,524,047.39	163,011	28,734	11,613	333,348.59	618,095	161,524	161,195	1,342,786.11	0	0	0	0.00	2,219,353	351,902	89,829	2,669,994.26
	2,787,157	413,157	325,733	3,524,047.39	163,011	28,734	11,613	333,348.59	618,095	161,524	161,195	1,342,786.11	0	0	0	0.00	2,219,353	351,902	89,829	2,669,994.26

For Plant In Service  
 \*Pre-Commercial Exp\* is equal to the amount of pre-commercial  
 Revenue is equal to the "Return" Treatment of lines F(2) ;  
 \*Reconciliation Amount\* is created in the reconciliation in A(5)

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10 "Yes" if a project under PJM OATT Schedule 12,  
11 otherwise "No"  
12 "Yes" if the customer has paid a lump sum payment in the  
13 amount of the investment on line 20. Otherwise "No"  
14 Input the allowed ROE  
15 From line 3 above "No" on line 12 and From line 7 above  
16 If line 13 equals 11.70%, then line 4. If line 13 equals 11.70%,  
17 then line 5, and if line 12 is "Yes" then line 7  
Forecast - End of prior year net plant that current year  
forecast of CWP or Cap Ex.  
reconciliation - Average of 13 month prior year net plant  
balances plus prior year 13-mo CWP balances.  
18 Annual Depreciation Ex from Attachment 5

	PJM Upgrade ID: h2542 & h2532.1				PJM Upgrade ID: h2155				PJM Upgrade ID: h2546				PJM Upgrade ID: h2545				PJM Upgrade ID: h2641				PJM Upgrade ID: h2547, h2547.1, h2547.2			
	Squibb Hollow BYC				Blightstone Capacitor				Mylawar				Richwood Hill				Erie South				Juffs Sub			
10	Yes				No				Yes				No				Yes				No			
11	11.70%				11.70%				11.70%				11.70%				11.70%				11.70%			
12	12.2786%				12.2786%				12.2786%				12.2786%				12.2786%				12.2786%			
13	12.2786%				12.2786%				12.2786%				12.2786%				12.2786%				12.2786%			
14	30,130,931				1,692,365				915,986				90,894,363				45,038,688				46,796,203			
15	300,239				46,266				6,194				107,667				871,639				24,466			
16	Reconciliation				Reconciliation				Reconciliation				Reconciliation				Reconciliation				Reconciliation			
17	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue
18	1,696,689	500,250	469,483	5,881,423.13	207,876	44,268	18,034	272,879.24	112,470	8,164	(16,003)	4,881.62	11,180,272	187,667	524,639	12,273,977.35	5,800,115	827,639	824,191	7,361,946.61	5,991,498	24,466	(162,216)	5,813,763.64
19	1,696,689	500,250	469,483	5,881,423.13	207,876	44,268	18,034	272,879.24	112,470	8,164	(16,003)	4,881.62	11,180,272	187,667	524,639	12,273,977.35	5,800,115	827,639	824,191	7,361,946.61	5,991,498	24,466	(162,216)	5,813,763.64
20	See Calculations for each item below																							

For Plant in Service  
 \*Pre-Commercial EIP\* is equal to the amount of cost-income  
 Revenue is equal to the "Recovery" Investment times FCR; 1  
 \*Reconciliation Amount\* is created in the reconciliation in AIs

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	PJM Upgrade ID: 62475	PJM Upgrade ID: 61991	PJM Upgrade ID: 62261	PJM Upgrade ID: 62464	PJM Upgrade ID: 61041																				
	Oak Mount	Farmers Valley Substation	Damascus Substation	Warren Substation	Joffre Substation #1041																				
10	"Yes" if a project under PJM GATT Schedule 12, otherwise "No"																								
11	Yes	Yes	Yes	Yes	Yes																				
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 20. Otherwise "No"																								
13	No	No	No	No	No																				
14	11.70%	11.70%	11.70%	11.70%	11.70%																				
15	12.2786%	12.2786%	12.2786%	12.2786%	12.2786%																				
16	12.2786%	12.2786%	12.2786%	12.2786%	12.2786%																				
17	102,658,388	38,957,484	386,147	12,017,666	45,145																				
18	655,915	566,657	0	0	0																				
19	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Total	Incentive Charge	Revenue Credit	\$3,528,234.16	
20	12,588,889	658,912	(77,385)	12,596,411.50	4,872,102	556,657	864,708	5,844,297.69	44,221	0	0	44,221.07	1,475,529	0	0	1,475,529.36	5,268	2,396	0	0	5,207.64	271,426,369.61	272,426,369.61	264,086,154.63	As A Line 148

For Plant in Service  
 \*The Commercial EOP is equal to the amount of one comma  
 Revenue is equal to the "Return" of Investment minus FC20  
 \*Reconciliation Amount is created in the reconciliation in A3

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

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT

YEAR ENDED 12/31/2017

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	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 (N) * (i)
<b>Long Term Debt ( 12/31/2017</b>										
First Mortgage Bonds:										
(1)	12/11/2014	6/1/2025	\$ 550,000,000	\$ 545,247,429	\$ 546,627,551	12	\$ 546,627,550.68	88.00%	3.95%	3.48%
(2)	10/16/2015	5/30/2025	\$ 75,000,000	\$ 74,437,847	\$ 74,565,004	12	\$ 74,565,004.05	12.004%	3.85%	0.46%
			<u>\$ 625,000,000</u>		<u>\$ 621,192,555</u>		<u>\$ 621,192,555</u>	<u>100.000%</u>		<u>3.94%</u>
										<u>**</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).  
Interest (individual debenture) debt cost calculations shall be taken to four decimals in percentages (7.2300%, 5.2552%); 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 12/31/2017

	(aa)	(bb)	(cc)	(dd) (Discount) Premium at Issuance	14	(ee) Issuance Expense	(ff) Loss/Gain on Rescued Debt	(gg) Less Related ADIT (Attachment 1)	(hh) Net Proceeds	(ii) Net Proceeds Ratio	(jj) Coupon Rate	(kk) Annual Interest	(ll) Effective Cost Rate (Yield to Maturity at Issuance, 1 = 0)
(1)	3.85%, Senior Unsecured No	12/11/2014	\$ 550,000,000	\$ (418,000)		4,334,571	-	xxx	\$ 545,247,429	99.1359	0.03850	\$ 21,175,000	3.95%
(2)	3.76%, Senior Unsecured Notes	10/16/2015	75,000,000			<u>59,353</u>			\$ 74,437,847	99.2502	0.0376	\$ 2,820,000	3.85%
			<u>\$ 625,000,000</u>	<u>(418,000)</u>		<u>4,896,924</u>	<u>-</u>	<u>xxx</u>	<u>\$ 619,685,076</u>			<u>\$ 23,995,000</u>	

\* YTM at issuance calculated from an acceptable bond table or from YTM = Internal Rate of Return (IRR) calculation.  
Effective Cost Rate of Individual Debentures (YTM at issuance): the t=N Cashflow C<sub>t</sub> equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows (C<sub>1/2</sub>, C<sub>1</sub>, 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 <sup>1</sup>	4.886348%
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Based on following Financial Formula<sup>2</sup>:

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

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

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)

	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 Bond \$450M Interest Rate	6.13%	3.86%	4.05%	4.34%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%
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%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 20	DONE - Roll over Draw 16				3.304%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 21	DONE - Roll over Draw 17A and 19				3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 22	DONE - Roll over Draw 18				3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 23	DONE				3.222%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 24	DONE Roll over Draw 20				3.213%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 25	DONE Roll over Draw 21, 22 and 23				3.174%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 26	DONE Roll over Draw 25				3.169%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 27	DONE - Pay off Draw 26				3.196%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 28	DONE				1.936%	6.21%			

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
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
02/24/2008	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		41,845.84		(41,846)	21,903	21,903
9/15/2008	Q3		(20,000,000)	45,000,000	55,828,196	243,199.31			(20,243,199)	29,196	(214,004)
9/25/2008	Q3			45,000,000	35,614,192		7,525.25		(7,525)	46,580	46,580
9/29/2008	Q3			45,000,000	35,653,247		98,058.08		(98,058)	18,645	18,645
9/30/2008	Q3	24,995,000		45,000,000	35,573,834		18,136.90	235,520.83	(253,658)	4,650	4,650
10/2/2008	Q4		20,000,000	65,000,000	35,324,826			78,506.96	19,921,493	9,235	9,235
10/17/2008	Q4			65,000,000	55,255,554		2,030.03		(2,030)	108,439	108,439
10/29/2008	Q4			65,000,000	55,361,963		266.90		(267)	86,901	86,901
11/19/2008	Q4			65,000,000	55,448,597		96,048.71		(96,049)	152,404	152,404
11/21/2008	Q4			65,000,000	55,504,952		730.00		(730)	14,511	14,511

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.

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

<b>Origination Fees</b>	<b>7,780,954</b>	
Origination Fees	15,125	
Addition Origination Fees		
<b>Total Issuance Expense</b>	<b>7,796,079</b>	
<b>Revolving Credit Commitment Fee</b>	<b>New Borrowing</b>	<b>Old Borrowing</b>
Revolving Credit Commitment Fee	0.005	0.0050
		0.0037

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

(1)	12/15/2008	Q4		25,000,000	90,000,000	55,518,734	718,999.31		24,281,001	174,431	(544,569)
	1/6/2009	Q1	42,068,000	-	90,000,000	79,974,165	-	618,333.53	(618,334)	230,297	230,297
	2/17/2009	Q1		30,000,000	120,000,000	79,586,128	-	-	30,000,000	438,097	438,097
	3/16/2009	Q1	75,475,000	40,000,000	160,000,000	110,024,225	933,987.50	-	39,066,013	388,964	(545,023)
	3/25/2009	Q1		-	160,000,000	149,479,202	-	1,100,000.00	(1,100,000)	175,942	175,942
	4/8/2009	Q2		-	160,000,000	148,555,144	-	-	(549,167)	272,085	272,085
	5/15/2009	Q2		50,000,000	210,000,000	148,278,062	-	-	50,000,000	718,820	718,820
	6/16/2009	Q2		40,000,000	250,000,000	198,996,882	1,405,039.11	-	38,594,961	834,057	(570,982)
	6/30/2009	Q2		-	250,000,000	238,425,899	-	-	-	436,686	436,686
	7/31/2009	Q3		-	250,000,000	238,862,586	-	453,194.44	(453,194)	969,797	969,797
	8/3/2009	Q3		30,000,000	280,000,000	239,379,198	-	-	30,000,000	93,882	93,882
	9/4/2009	Q3		50,000,000	330,000,000	269,473,071	-	-	50,000,000	1,129,444	1,129,444
	9/16/2009	Q3		-	330,000,000	320,602,515	1,596,826.11	-	(1,596,826)	503,245	(1,093,581)
	10/5/2009	Q4		45,000,000	375,000,000	319,508,934	207,916.06	-	44,792,084	794,450	586,534
	10/16/2009	Q4		-	375,000,000	365,095,468	-	321,250.00	(321,250)	525,294	525,294
	11/5/2009	Q4		30,000,000	405,000,000	365,299,512	-	-	30,000,000	956,176	956,176
	12/4/2009	Q4		50,000,000	455,000,000	396,255,688	-	-	50,000,000	1,504,831	1,504,831
	12/16/2009	Q4		-	455,000,000	447,760,519	1,374,479.16	-	(1,374,479)	702,843	(671,636)
	1/4/2010	Q1	73,715,000	-	455,000,000	447,088,883	-	-	(138,490)	1,111,675	1,111,675
	1/5/2010	Q1		30,000,000	485,000,000	448,062,068	892,331.11	-	29,107,669	58,568	(833,764)
	1/15/2010	Q1		-	485,000,000	477,228,304	-	-	(440,625)	624,167	183,542
	1/25/2010	Q1		(485,000,000)	-	477,411,847	423,000.00	18,489.58	(485,441,490)	624,407	201,407
	1/25/2010	Q1		450,000,000	450,000,000	(7,405,236)	4,533,000.00	-	448,467,000	-	-
	1/25/2010	Q1		45,000,000	495,000,000	438,061,764	5,852,578.67	-	39,147,421	-	-
	1/27/2010	Q1		-	495,000,000	477,328,86	6,979.59	-	(6,980)	124,763	124,763
	2/3/2010	Q1		-	495,000,000	477,326,969	58,000.00	-	(58,000)	436,922	436,922
	2/3/2010	Q1		495,000,000	477,705,891	477,705,891	5,500.00	-	(5,500)	-	-
	2/5/2010	Q1		-	495,000,000	477,700,391	82,116.73	2,934.74	(85,051)	124,892	124,892
	2/12/2010	Q1		20,000,000	515,000,000	477,740,231	-	-	20,000,000	437,300	437,300
	2/24/2010	Q1		-	515,000,000	498,177,531	23,770.00	-	(23,770)	781,982	781,982
	3/10/2010	Q1		30,000,000	545,000,000	498,935,743	90,000.00	-	29,910,000	913,821	913,821
	3/17/2010	Q1		-	545,000,000	529,759,564	195,720.29	-	(195,720)	484,916	484,916
	3/26/2010	Q1		20,000,000	565,000,000	530,048,759	17,821.04	-	19,982,179	623,885	623,885
	4/1/2010	Q2		-	565,000,000	550,654,823	255,416.67	-	(255,417)	432,008	432,008
	4/5/2010	Q2		-	565,000,000	550,831,415	123,660.90	-	(123,661)	288,060	288,060
	4/7/2010	Q2		-	565,000,000	550,995,814	201,250.00	-	(201,250)	144,054	144,054
	4/8/2010	Q2		-	565,000,000	550,938,618	224,587.75	-	(224,588)	72,015	72,015
	4/12/2010	Q2		30,000,000	595,000,000	550,786,045	-	-	30,000,000	288,036	288,036
	4/14/2010	Q1		-	595,000,000	581,074,082	194,134.74	-	(194,135)	151,918	151,918
	4/21/2010	Q2		-	595,000,000	581,031,865	18,977.41	-	(18,977)	531,848	531,848
	4/26/2010	Q2	(65,000,000)	530,000,000	581,544,735	369,573.75	-	-	(65,369,574)	380,177	10,603
	4/26/2010	Q2	65,000,000	595,000,000	516,555,339	55,920.56	-	-	64,944,079	-	(55,921)
	4/28/2010	Q2		595,000,000	581,499,418	-	2,300.79	-	(2,301)	152,029	152,029
	4/30/2010	Q2		595,000,000	581,649,147	-	2,156.70	-	(2,157)	152,068	152,068
	5/7/2010	Q2		30,000,000	625,000,000	581,799,058	-	-	30,000,000	532,550	532,550
	5/12/2010	Q2	(80,000,000)	545,000,000	612,331,608	-	-	-	(80,000,000)	400,304	400,304
	5/12/2010	Q2	80,000,000	625,000,000	532,731,912	160,694.44	-	-	79,839,306	-	(160,594)
	5/12/2010	Q2		625,000,000	612,571,218	612,571,218	81,275.00	-	(81,275)	-	(81,275)
	5/12/2010	Q2		625,000,000	612,489,943	612,489,943	170,100.00	-	(170,100)	-	(170,100)
	5/20/2010	Q2		625,000,000	612,319,843	612,319,843	182,500.00	-	(182,500)	640,599	640,599
	5/26/2010	Q2		20,000,000	645,000,000	612,777,942	-	-	20,000,000	480,746	480,746
	6/14/2010	Q2		-	645,000,000	633,258,687	150,071.58	-	(150,072)	1,574,581	1,574,581
	7/1/2010	Q3		645,000,000	634,683,197	-	-	230,764	(230,764)	1,411,820	1,411,820
	7/2/2010	Q3		645,000,000	635,864,253	-	1,168.50	-	(1,169)	83,116	83,116
	7/7/2010	Q3		35,000,000	680,000,000	635,946,200	-	-	35,000,000	415,741	415,741
	7/15/2010	Q3		-	680,000,000	671,361,942	8,500,000.00	-	(8,500,000)	702,368	(7,797,632)
	7/26/2010	Q3	(65,000,000)	615,000,000	663,564,309	-	-	-	(65,000,000)	954,726	954,726
	7/26/2010	Q3	(20,000,000)	595,000,000	599,519,036	-	-	-	(20,000,000)	-	-
	7/26/2010	Q3	115,000,000	710,000,000	579,519,036	-	-	-	115,000,000	-	-
	7/26/2010	Q3		710,000,000	694,519,036	115,798.33	-	-	(115,798)	-	(115,798)
	7/26/2010	Q2		30,000,000	694,403,237	694,403,237	544,837.22	-	(544,837)	-	(544,837)
	8/9/2010	Q3	(35,000,000)	675,000,000	693,858,400	107,415.00	-	-	(35,107,415)	1,270,829	1,163,414
	8/9/2010	Q3	35,000,000	710,000,000	660,021,814	-	-	-	35,000,000	-	-
	8/12/2010	Q3	(30,000,000)	680,000,000	695,021,814	271,680.83	-	-	(30,271,681)	272,581	900
	8/12/2010	Q3	(80,000,000)	600,000,000	665,022,714	699,608.89	-	-	(80,699,609)	-	(699,609)
	8/12/2010	Q3	110,000,000	710,000,000	584,323,106	-	-	-	110,000,000	-	-
	8/30/2010	Q3		710,000,000	694,323,106	-	407,816.09	-	(407,816)	1,635,445	1,635,445
	9/7/2010	Q3		30,000,000	740,000,000	695,550,735	-	-	30,000,000	727,674	727,674
	9/26/2010	Q3		-	740,000,000	726,278,408	-	-	-	1,805,872	1,805,872
	10/1/2010	Q4		740,000,000	728,084,280	-	-	-	-	475,975	475,975
	10/8/2010	Q4		30,000,000	770,000,000	728,397,478	-	-	(162,778)	666,739	666,739
	10/26/2010	Q4		(115,000,000)	655,000,000	759,064,217	1,028,023.33	-	(116,028,023)	1,787,940	759,916
	10/26/2010	Q4		115,000,000	770,000,000	-	-	-	115,000,000	-	-
	11/5/2010	Q4		30,000,000	800,000,000	759,824,133	-	-	-	993,774	993,774
	11/9/2010	Q4		(35,000,000)	765,000,000	790,817,908	305,721.11	-	(35,305,721)	413,562	107,841
	11/9/2010	Q4		(30,000,000)	735,000,000	755,925,749	171,937.50	-	(30,171,938)	-	(171,938)
	11/9/2010	Q4		(30,000,000)	705,000,000	725,753,811	86,853.33	-	(30,086,853)	-	(86,853)
	11/9/2010	Q4		95,000,000	800,000,000	695,666,958	-	-	95,000,000	-	-
	11/12/2010	Q4		(110,000,000)	690,000,000	790,666,958	955,215.56	-	(110,955,216)	310,092	(645,123)
	11/12/2010	Q4		(30,000,000)	660,000,000	680,021,835	18,946.67	-	(30,018,947)	-	(18,947)
	11/12/2010	Q4		140,000,000	800,000,000	650,002,888	5.83	-	139,999,994	-	(6)
	12/6/2010	Q4		20,000,000	820,000,000	790,002,882	-	-	20,000,000	2,482,059	2,482,059
	12/23/2010	Q4		-	820,000,000	812,484,941	8,281.46	-	(8,281)	1,807,331	1,807,331
	1/3/2011	Q1		-	820,000,000	814,283,991	-	140,277.78	(140,278)	1,171,579	1,171,579
	1/8/2011	Q1		-	820,000,000	815,315,292	9,000,000	-	(9,000,000)	1,600,500	(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

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 <sup>1</sup>	4.886348%
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Based on following Financial Formula<sup>2</sup>:

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

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)

2/9/2011	Q1	(95,000,000)	705,000,000	789,154,923	797,767.78		(95,797,768)	-	(797,768)
2/9/2011	Q1	115,000,000	820,000,000	693,357,156	-		115,000,000	-	-
2/14/2011	Q1	(140,000,000)	680,000,000	808,357,156	1,201,215.56		(141,201,216)	528,453	(672,763)
2/14/2011	Q1	140,000,000	820,000,000	667,684,393	-		140,000,000	-	-
2/16/2011	Q1	-	820,000,000	807,684,393	3,098.63		(3,099)	211,164	211,164
4/1/2011	Q2	-	820,000,000	807,892,458	-	97,777.78	(97,778)	4,659,577	4,659,577
4/14/2011	Q2	10,000,000	830,000,000	812,454,257	-		10,000,000	1,381,663	1,381,663
4/26/2011	Q2	(115,000,000)	715,000,000	823,835,920	949,900.00		(115,949,900)	1,293,164	343,264
4/26/2011	Q2	115,000,000	830,000,000	709,179,184	-		115,000,000	-	-
5/9/2011	Q2	(115,000,000)	715,000,000	824,179,184	941,620.00		(115,941,620)	1,401,603	459,983
5/9/2011	Q2	140,000,000	575,000,000	709,639,166	1,081,920.00		(141,081,920)	-	(1,081,920)
5/9/2011	Q2	(10,000,000)	565,000,000	568,557,246	22,375.00		(10,022,375)	-	(22,375)
5/9/2011	Q2	235,000,000	800,000,000	558,534,871	-		235,000,000	-	-
5/16/2011	Q2	(235,000,000)	565,000,000	793,534,871	145,034.17		(235,145,034)	726,363	581,329
5/16/2011	Q2	235,000,000	800,000,000	559,116,200	-		235,000,000	-	-
5/23/2011	Q2	(235,000,000)	565,000,000	794,116,200	144,805.69		(235,144,806)	726,895	582,089
5/23/2011	Q2	50,000,000	615,000,000	559,698,289	-		50,000,000	-	-
5/26/2011	Q2	(115,000,000)	500,000,000	609,698,289	307,912.50	233,657	(115,541,569)	239,118	(68,795)
6/23/2011	Q2	(50,000,000)	450,000,000	494,395,838	88,994.45		(50,088,994)	1,812,670	1,723,675
6/23/2011	Q2	20,000,000	470,000,000	446,119,513	-		20,000,000	-	-
7/6/2011	Q3	-	470,000,000	466,119,513	171,736.11		(171,736)	792,685	792,685
7/15/2011	Q3	-	470,000,000	466,740,462	9,000.000		(9,000,000)	549,369	(8,450,631)
7/25/2011	Q3	(20,000,000)	450,000,000	458,289,831	34,417.78		(20,034,418)	599,398	564,980
10/18/2011	Q4	-	450,000,000	438,854,811	-	290,416.67	(290,417)	4,902,813	4,902,813
1/17/2012	Q1	-	450,000,000	443,467,207	9,000,000		(9,000,000)	5,306,145	(3,693,855)
3/2/2012	Q1	-	450,000,000	439,773,352	-	3,070.00	(3,070)	2,594,240	2,594,240
7/15/2012	Q3	-	450,000,000	442,364,522	9,000,000		(9,000,000)	7,874,647	(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**  
**2016 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
<b>TrAIL Projects</b>					
<b>502 Junction to Territorial Line</b>					
13418596	478437863	35500	Line Construction 1	185.20	June 1, 2016
	478437863	35500	Line Construction 1	104.62	July 1, 2016
	478437863	35500	Line Construction 1	<u>(0.27)</u>	August 1, 2016
			Total	289.55	
13412255	478229242	35500	Line Construction 2	401.66	January 1, 2016
	478229242	35500	Line Construction 2	(0.63)	February 1, 2016
	478229242	35500	Line Construction 2	24,046.13	March 1, 2016
	478229242	35500	Line Construction 2	45,792.07	April 1, 2016
	478229242	35500	Line Construction 2	12,825.18	May 1, 2016
	478229242	35500	Line Construction 2	2,004.03	June 1, 2016
	478229242	35500	Line Construction 2	21,691.37	July 1, 2016
	478229242	35500	Line Construction 2	83,459.13	August 1, 2016
	478229242	35500	Line Construction 2	1,759,298.24	September 1, 2016
	478229242	35500	Line Construction 2	(6,121.23)	October 1, 2016
	478229242	35500	Line Construction 2	3,905.38	November 1, 2016
	478229242	35500	Line Construction 2	<u>(2,756.82)</u>	December 1, 2016
			Total	1,944,544.51	
14083631	686847146	35620	TREP TrAIL Engineering	(34,113.24)	March 1, 2016
13420168	478541516	35400	Appalachian TrAIL - Loudoun Line	5,146.52	January 1, 2016
	478541516	35400	Appalachian TrAIL - Loudoun Line	(15.86)	February 1, 2016
	478541516	35400	Appalachian TrAIL - Loudoun Line	135,000.00	April 1, 2016
	478541516	35400	Appalachian TrAIL - Loudoun Line	(135,000.00)	May 1, 2016
	478541516	35400	Appalachian TrAIL - Loudoun Line	184,361.11	July 1, 2016
	478541516	35400	Appalachian TrAIL - Loudoun Line	<u>(305.89)</u>	August 1, 2016
			Total	189,185.88	
D-01458.1426C	4409525	35011	TrAIL - VA TL 500 kv	(562,055.73)	April 1, 2016
D-01458.1427C	4409526	35011	TrAIL - VA TL 500 kv	(381,542.62)	April 1, 2016
D-01458.1403C	4401479	35500	Const 500kv line 502J-MTS (WV)	1,357.49	February 1, 2016
D-01458.3411C	4405648	35610	TrAIL - VA TL 500 kv	1,642.51	February 1, 2016
	4405648	35610	TrAIL - VA TL 500 kv	(9,413.38)	August 1, 2016
	4405648	35610	TrAIL - VA TL 500 kv	<u>(198.98)</u>	December 1, 2016
			Total	(7,969.85)	
14692817	759166158	35610	TrAIL - VA TL 500 kv	52,998.87	May 1, 2016
	759166158	35610	TrAIL - VA TL 500 kv	(10.17)	June 1, 2016
	759166158	35610	TrAIL - VA TL 500 kv	(53.93)	July 1, 2016
	759166158	35610	TrAIL - VA TL 500 kv	4,122.67	August 1, 2016
	759166158	35610	TrAIL - VA TL 500 kv	<u>(1,710.20)</u>	September 1, 2016
			Total	55,347.24	
14732069	770275175	35610	502 Jct - Mt Storm 500kv	43,313.00	May 1, 2016
	770275175	35610	502 Jct - Mt Storm 500kv	1,021.35	July 1, 2016
	770275175	35610	502 Jct - Mt Storm 500kv	<u>(2.55)</u>	August 1, 2016
			Total	44,331.80	
14732988	770346587	35610	Mt Storm-Mdwbkr 500kv	8,693.93	May 1, 2016
14692838	759166143	35610	Mt Storm-Meadowbrook 500kv WV	106,065.46	June 1, 2016
	759166143	35610	Mt Storm-Meadowbrook 500kv WV	(36.26)	July 1, 2016
	759166143	35610	Mt Storm-Meadowbrook 500kv WV	<u>(8,543.48)</u>	September 1, 2016
			Total	97,485.72	
14733093	770346221	35610	Loundon-Meadowbrook 500kv repl bells	62,814.76	June 1, 2016
	770346221	35610	Loundon-Meadowbrook 500kv repl bells	(4,748.40)	September 1, 2016
	770346221	35610	Loundon-Meadowbrook 500kv repl bells	<u>25,544.91</u>	December 1, 2016
			Total	83,611.27	
15029785	817389348	35610	Meadowbrook Loudon 500kv VA	31,330.87	August 1, 2016
13416100	478316423	35500	Line Construction 16	261,000.00	September 1, 2016

**Trans-Allegheny Interstate Line Company**  
**Detail Transfers from CWIP to Plant in Service**  
**2016 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
<b>TrAIL Projects</b>					
14620046	740069164	35610	502 Jct. Mt Storm 500kv	249,588.57	September 1, 2016
	740069164	35610	502 Jct. Mt Storm 500kv	123.67	October 1, 2016
	740069164	35610	502 Jct. Mt Storm 500kv	2.39	November 1, 2016
	740069164	35610	502 Jct. Mt Storm 500kv	<u>4,557.64</u>	December 1, 2016
			Total	254,272.27	
14908310	801737170	35610	536 502 Junction Mt Storm 500kv	16,296.27	December 1, 2016
14936079	804969618	35610	502 Jct - Mt Storm #536 Repl OPGW	<u>483,402.36</u>	December 1, 2016
Various	Various	35620	Vegetation Management	3,678.04	January 1, 2016
	Various	35620	Vegetation Management	4,427.71	February 1, 2016
	Various	35620	Vegetation Management	4,259.90	March 1, 2016
	Various	35620	Vegetation Management	(116.19)	April 1, 2016
	Various	35620	Vegetation Management	(117.01)	May 1, 2016
	Various	35620	Vegetation Management	(128,493.71)	June 1, 2016
	Various	35620	Vegetation Management	(145.93)	July 1, 2016
	Various	35620	Vegetation Management	4,378.06	August 1, 2016
	Various	35620	Vegetation Management	(122.66)	September 1, 2016
	Various	35620	Vegetation Management	(123.52)	October 1, 2016
	Various	35620	Vegetation Management	(124.39)	November 1, 2016
	Various	35620	Vegetation Management	<u>(125.27)</u>	December 1, 2016
			Total	<u>(112,624.97)</u>	
			Total 502 Junction to Territorial Line	<u>2,372,842.75</u>	
<b>Other Projects</b>					
13356601	506387055	35300	Altoona Sub - Install 250 MVAR SVC	25,368.35	January 1, 2016
	506387055	35300	Altoona Sub - Install 250 MVAR SVC	69.48	February 1, 2016
	506387055	35300	Altoona Sub - Install 250 MVAR SVC	4,637.66	March 1, 2016
	506387055	35300	Altoona Sub - Install 250 MVAR SVC	<u>277.91</u>	May 1, 2016
			Total	30,353.40	
13744988	514254724	35610	Handsome Lake - Homer City 345kV	7,145.14	March 1, 2016
	514254724	35022, 35400, 35500, 35610	Handsome Lake - Homer City 345kV	(237,578.81)	August 1, 2016
	514254724	35400, 35500, 35610	Handsome Lake - Homer City 345kV	<u>(3,269.17)</u>	October 1, 2016
			Total	(233,702.84)	
13806707	519318731	35300	Armstrong SS: New 345-138 kv Yard	568.61	April 1, 2016
	519318731	35220	Armstrong SS: New 345-138 kv Yard	2.98	June 1, 2016
	519318731	35300	Armstrong SS: New 345-138 kv Yard	1.59	June 1, 2016
	519318731	35220	Armstrong SS: New 345-138 kv Yard	0.01	June 1, 2016
	519318731	35300	Armstrong SS: New 345-138 kv Yard	122.02	June 1, 2016
	519318731	35210, 35220, 35300	Armstrong SS: New 345-138 kv Yard	211.00	July 1, 2016
	519318731	35220, 35300, 35210, 35220	Armstrong SS: New 345-138 kv Yard	<u>(84.40)</u>	August 1, 2016
			Total	821.81	
14265429	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	(41,203.67)	January 1, 2016
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	(2,640.82)	February 1, 2016
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	3.44	March 1, 2016
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	19.50	April 1, 2016
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	3,291.17	May 1, 2016
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	(210.91)	June 1, 2016
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	5.82	October 1, 2016
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	<u>0.62</u>	November 1, 2016
			Total	(40,734.85)	
14505976	708084787	35300	Black Oak SVC - Purchase Grounds	171,638.64	January 1, 2016
14710199	764629018	35300	Black Oak SVC: Replace Arresters	12,709.14	January 1, 2016
13625256	504032903	35300	Buffalo Road 115kV SN -Install a 50	355,820.23	February 1, 2016
	504032903	35300	Buffalo Road 115kV SN -Install a 50	0.44	March 1, 2016
	504032903	35300	Buffalo Road 115kV SN -Install a 50	<u>(357,951.32)</u>	June 1, 2016
			Total	(2,130.65)	
14097794	536139128	35300	SS - Claysburg 115 kV Ring Bus - RT	41,781.11	January 1, 2016
	536139128	35300	SS - Claysburg 115 kV Ring Bus - RT	218,009.00	February 1, 2016
	536139128	35300	SS - Claysburg 115 kV Ring Bus - RT	47,344.56	March 1, 2016
	536139128	35300	SS - Claysburg 115 kV Ring Bus - RT	10,040.82	April 1, 2016
	536139128	35300	SS - Claysburg 115 kV Ring Bus - RT	2,282.94	May 1, 2016
	536139128	35300	SS - Claysburg 115 kV Ring Bus - RT	7,059.05	June 1, 2016
	536139128	35300	SS - Claysburg 115 kV Ring Bus - RT	4,039.83	July 1, 2016
	536139128	35210, 35300	SS - Claysburg 115 kV Ring Bus - RT	5,534.53	August 1, 2016
	536139128	35210, 35300	SS - Claysburg 115 kV Ring Bus - RT	4,513.15	September 1, 2016
	536139128	35210, 35300	SS - Claysburg 115 kV Ring Bus - RT	2,507.18	October 1, 2016
	536139128	35210, 35300	SS - Claysburg 115 kV Ring Bus - RT	1,966.67	November 1, 2016
	536139128	35210, 35300	SS - Claysburg 115 kV Ring Bus - RT	<u>2,861.19</u>	December 1, 2016
			Total	347,940.03	

**Trans-Allegheny Interstate Line Company**  
**Detail Transfers from CWIP to Plant in Service**  
**2016 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
<b>TrAIL Projects</b>					
13123150	511281973	35500, 35610	Build 230kV Line - Conemaugh to Sew	241.20	January 1, 2016
	511281973	35500, 35610	Build 230kV Line - Conemaugh to Sew	559.45	February 1, 2016
	511281973	35500, 35610	Build 230kV Line - Conemaugh to Sew	(268.90)	July 1, 2016
	511281973	35500, 35610	Build 230kV Line - Conemaugh to Sew	23.32	August 1, 2016
	511281973	35500, 35610	Build 230kV Line - Conemaugh to Sew	(610.74)	September 1, 2016
			Total	(55.67)	
14521947	710542810	35300	CIP IT Conemaugh - PSP Card Reader Equip	17,312.53	February 1, 2016
D-01455.1303C	4402628	35300	Doubs Replace T2 Transformer	30,725.97	March 1, 2016
14754065	775778834	35011	Land Purchase-Pierce Brook Substati	8,570.88	March 1, 2016
	775778834	35011	Land Purchase-Pierce Brook Substati	4,896.49	April 1, 2016
	775778834	35011	Land Purchase-Pierce Brook Substati	5,287.10	May 1, 2016
	775778834	35011	Land Purchase-Pierce Brook Substati	1,520.22	June 1, 2016
	775778834	35011	Land Purchase-Pierce Brook Substati	(433.10)	July 1, 2016
			Total	19,841.59	
14010237	542480815	35300	SS - Conemaugh-Seward 230 kV - Cons	10.75	January 1, 2016
14560598	719157878	35300	Grover Sub - Install a 47.7 MVAR 24	12,753.09	January 1, 2016
	719157878	35300	Grover Sub - Install a 47.7 MVAR 24	(1.18)	February 1, 2016
			Total	12,751.91	
13631917	504740949	35300	SS - Johnstown 230kV - Install a 11	26,075.59	January 1, 2016
	504740949	35300	SS - Johnstown 230kV - Install a 11	(8.07)	February 1, 2016
			Total	26,067.52	
13526185	495300103	35300	Kammer SS:T2 Xfmr Trans Maint	200.80	January 1, 2016
	495300103	35300	Kammer SS:T2 Xfmr Trans Maint	(0.61)	February 1, 2016
	495300103	35300	Kammer SS:T2 Xfmr Trans Maint	420.80	March 1, 2016
	495300103	35300	Kammer SS:T2 Xfmr Trans Maint	(25.81)	April 1, 2016
	495300103	35300	Kammer SS:T2 Xfmr Trans Maint	(103,483.68)	May 1, 2016
	495300103	35300	Kammer SS:T2 Xfmr Trans Maint	6,638.73	June 1, 2016
			Total	(96,249.77)	
13302963	511281437	35300	Mansfield-Everts Dr-Build new 345/1	211,102.24	January 1, 2016
	511281437	35300	Mansfield-Everts Dr-Build new 345/1	130,011.15	February 1, 2016
	511281437	35300	Mansfield-Everts Dr-Build new 345/1	106,223.92	March 1, 2016
	511281437	35300	Mansfield-Everts Dr-Build new 345/1	92,732.81	April 1, 2016
	511281437	35300	Mansfield-Everts Dr-Build new 345/1	43,294.51	May 1, 2016
	511281437	35300	Mansfield-Everts Dr-Build new 345/1	44,716.85	June 1, 2016
	511281437	35300	Mansfield-Everts Dr-Build new 345/1	10,018.56	July 1, 2016
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	15,659.45	August 1, 2016
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	6,107.67	September 1, 2016
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	5,477.72	October 1, 2016
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	1,776.80	November 1, 2016
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	2,939.09	December 1, 2016
			Total	670,060.77	
13448261	486072606	35300	Meadowbrook SS - Install SVC (TrAIL	30,221.16	January 1, 2016
14542470	713819279	35300	Meadowbrook SS Replace CTs	12,114.69	March 1, 2016
14918464	802538931	35300	Meadobrook SS Replace CVT	151,876.80	May 1, 2016
	802538931	35300	Meadobrook SS Replace CVT	2,737.21	June 1, 2016
	802538931	35300	Meadobrook SS Replace CVT	(685.78)	July 1, 2016
			Total	153,928.23	

**Trans-Allegheny Interstate Line Company**  
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Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
<b>TrAIL Projects</b>					
14203423	540946829	35300	Monocacy SS - Install SVC (TrAIL)	9,173,493.29	January 1, 2016
	540946829	35300	Monocacy SS - Install SVC (TrAIL)	(568,377.76)	February 1, 2016
	540946829	35300	Monocacy SS - Install SVC (TrAIL)	12,898.93	March 1, 2016
	540946829	35300	Monocacy SS - Install SVC (TrAIL)	241,399.32	April 1, 2016
	540946829	35300	Monocacy SS - Install SVC (TrAIL)	<u>481.71</u>	May 1, 2016
			Total	8,859,895.49	
14203470	540946841	35300	Monocacy SS - Inst. SVC Facilities	30,523.45	January 1, 2016
	540946841	35300	Monocacy SS - Inst. SVC Facilities	35,859.35	February 1, 2016
	540946841	35300	Monocacy SS - Inst. SVC Facilities	7,440.64	March 1, 2016
	540946841	35300	Monocacy SS - Inst. SVC Facilities	871.30	April 1, 2016
	540946841	35300	Monocacy SS - Inst. SVC Facilities	9.24	May 1, 2016
	540946841	35300	Monocacy SS - Inst. SVC Facilities	(45,039.30)	June 1, 2016
	540946841	35300	Monocacy SS - Inst. SVC Facilities	(11,984.21)	July 1, 2016
	540946841	35300	Monocacy SS - Inst. SVC Facilities	44,290.73	August 1, 2016
	540946841	35300	Monocacy SS - Inst. SVC Facilities	(65,965.99)	September 1, 2016
	540946841	35300	Monocacy SS - Inst. SVC Facilities	(8,134.13)	October 1, 2016
	540946841	35300	Monocacy SS - Inst. SVC Facilities	37,322.37	November 1, 2016
	540946841	35300	Monocacy SS - Inst. SVC Facilities	<u>16,272.06</u>	December 1, 2016
				Total	41,465.51
13609744	503025824	35300	Moshannon 230 kV - Construct 4 brea	7,424.79	January 1, 2016
	503025824	35300	Moshannon 230 kV - Construct 4 brea	589.79	February 1, 2016
	503025824	35300	Moshannon 230 kV - Construct 4 brea	4,615.72	March 1, 2016
	503025824	35300	Moshannon 230 kV - Construct 4 brea	2,174.62	April 1, 2016
	503025824	35300	Moshannon 230 kV - Construct 4 brea	1,925.32	May 1, 2016
	503025824	35300	Moshannon 230 kV - Construct 4 brea	3572.27	June 1, 2016
	503025824	35300	Moshannon 230 kV - Construct 4 brea	1,176,259.88	July 1, 2016
	503025824	35300	Moshannon 230 kV - Construct 4 brea	144,568.71	August 1, 2016
	503025824	35300	Moshannon 230 kV - Construct 4 brea	24,718.14	September 1, 2016
	503025824	35300	Moshannon 230 kV - Construct 4 brea	26.47	October 1, 2016
	503025824	35300	Moshannon 230 kV - Construct 4 brea	12,088.88	November 1, 2016
	503025824	35300	Moshannon 230 kV - Construct 4 brea	<u>6,306.27</u>	December 1, 2016
				Total	1,384,270.86
D-01290.1702C	4402880	35300	N Shenandoah SS: Replace Transformer	1,843,220.09	May 1, 2016
14492232	696960233	35300	Nyswaner - Install a 51.8 MVAR (47.	5,562.91	January 1, 2016
	696960233	35300	Nyswaner - Install a 51.8 MVAR (47.	845.50	February 1, 2016
	696960233	35300	Nyswaner - Install a 51.8 MVAR (47.	14,067.86	March 1, 2016
	696960233	35300	Nyswaner - Install a 51.8 MVAR (47.	(3,673.30)	April 1, 2016
	696960233	35300	Nyswaner - Install a 51.8 MVAR (47.	1,063.81	May 1, 2016
	696960233	35300	Nyswaner - Install a 51.8 MVAR (47.	519.06	June 1, 2016
	696960233	35300	Nyswaner - Install a 51.8 MVAR (47.	235.62	July 1, 2016
	696960233	35300	Nyswaner - Install a 51.8 MVAR (47.	100.40	August 1, 2016
	696960233	35300	Nyswaner - Install a 51.8 MVAR (47.	2.33	November 1, 2016
	696960233	35300	Nyswaner - Install a 51.8 MVAR (47.	<u>100.70</u>	December 1, 2016
				Total	18,824.89
14258663	544530217	35300	Oak Mound Terminal Addition	2,258,135.63	January 1, 2016
	544530217	35300	Oak Mound Terminal Addition	33,570.44	February 1, 2016
	544530217	35300	Oak Mound Terminal Addition	64,329.32	March 1, 2016
	544530217	35300	Oak Mound Terminal Addition	392,454.09	April 1, 2016
	544530217	35300	Oak Mound Terminal Addition	(9,136.87)	May 1, 2016
	544530217	35300	Oak Mound Terminal Addition	62,026.27	June 1, 2016
	544530217	35300	Oak Mound Terminal Addition	56,553.33	July 1, 2016
	544530217	35300	Oak Mound Terminal Addition	(44,153.10)	August 1, 2016
	544530217	35300	Oak Mound Terminal Addition	(1,645.97)	September 1, 2016
	544530217	35300	Oak Mound Terminal Addition	2,348.60	October 1, 2016
	544530217	35300	Oak Mound Terminal Addition	34,074.76	November 1, 2016
	544530217	35300	Oak Mound Terminal Addition	<u>2,618.06</u>	December 1, 2016
				Total	2,851,174.56
13432501	485228654	35300	Potter 115kV (WP)-Install two 12.5	(1,208.79)	April 1, 2016
	485228654	35300	Potter 115kV (WP)-Install two 12.5	<u>(244.63)</u>	June 1, 2016
			Total	(1,453.42)	

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Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
<b>TrAIL Projects</b>					
13722767	513124964	35300	TrAIL -Rider SS Ring Bus	(514,703.05)	January 1, 2016
	513124964	35300	TrAIL -Rider SS Ring Bus	64,376.00	February 1, 2016
	513124964	35300	TrAIL -Rider SS Ring Bus	17,831.34	March 1, 2016
	513124964	35300	TrAIL -Rider SS Ring Bus	(9,975.33)	April 1, 2016
	513124964	35300	TrAIL -Rider SS Ring Bus	(105,156.85)	May 1, 2016
	513124964	35300	TrAIL -Rider SS Ring Bus	21,326.50	June 1, 2016
	513124964	35300	TrAIL -Rider SS Ring Bus	(4,549.55)	July 1, 2016
	513124964	35210, 35220, 35300	TrAIL -Rider SS Ring Bus	20,401.80	August 1, 2016
	513124964	35210, 35220, 35300	TrAIL -Rider SS Ring Bus	(44.41)	September 1, 2016
	513124964	35210, 35220, 35300	TrAIL -Rider SS Ring Bus	4,636.26	October 1, 2016
	513124964	35210, 35220, 35300	TrAIL -Rider SS Ring Bus	28,690.13	November 1, 2016
	513124964	35210, 35220, 35300	TrAIL -Rider SS Ring Bus	<u>1,774.66</u>	December 1, 2016
			Total	(475,392.50)	
14516970	710349743	35500	138-kV Loop to Rider Sub	254,813.59	January 1, 2016
	710349743	35500	138-kV Loop to Rider Sub	(54,027.34)	February 1, 2016
	710349743	35500	138-kV Loop to Rider Sub	(6,409.50)	March 1, 2016
	710349743	35500	138-kV Loop to Rider Sub	515.22	April 1, 2016
	710349743	35500	138-kV Loop to Rider Sub	85,146.28	May 1, 2016
	710349743	35500	138-kV Loop to Rider Sub	533,367.28	June 1, 2016
	710349743	35610	138-kV Loop to Rider Sub	265,212.59	June 1, 2016
	710349743	35500	138-kV Loop to Rider Sub	(3,297,022.14)	July 1, 2016
	710349743	35610	138-kV Loop to Rider Sub	(2,628,469.43)	July 1, 2016
	710349743	35500, 35610	138-kV Loop to Rider Sub	(12,499.11)	August 1, 2016
	710349743	35500, 35610	138-kV Loop to Rider Sub	2,162.91	September 1, 2016
	710349743	35500, 35610	138-kV Loop to Rider Sub	(5,431.87)	October 1, 2016
	710349743	35500, 35610	138-kV Loop to Rider Sub	1,569.26	November 1, 2016
	710349743	35500, 35610	138-kV Loop to Rider Sub	<u>210.90</u>	December 1, 2016
			Total	(4,860,861.36)	
13469732	509201475	35500	Rider 138kV Line ext	(35,503.76)	January 1, 2016
	509201475	35500	Rider 138kV Line ext	54,838.28	February 1, 2016
	509201475	35500	Rider 138kV Line ext	156,597.20	March 1, 2016
	509201475	35500	Rider 138kV Line ext	(10,830.97)	April 1, 2016
	509201475	35500	Rider 138kV Line ext	10,724.74	May 1, 2016
	509201475	35500	Rider 138kV Line ext	(878,898.37)	June 1, 2016
	509201475	35500	Rider 138kV Line ext	6,527,036.96	July 1, 2016
	509201475	35500	Rider 138kV Line ext	2,928.97	August 1, 2016
	509201475	35500	Rider 138kV Line ext	5.82	September 1, 2016
	509201475	35500	Rider 138kV Line ext	1,608.36	October 1, 2016
	509201475	35500	Rider 138kV Line ext	184.88	November 1, 2016
	509201475	35500	Rider 138kV Line ext	<u>656.65</u>	December 1, 2016
			Total	5,829,348.76	
13722842	713632077	35300	Rider SS: Ring Bus & 138 kV Line	196,959.03	January 1, 2016
	713632077	35300	Rider SS: Ring Bus & 138 kV Line	(2,394.66)	February 1, 2016
	713632077	35300	Rider SS: Ring Bus & 138 kV Line	10,176.55	March 1, 2016
	713632077	35300	Rider SS: Ring Bus & 138 kV Line	755.16	April 1, 2016
	713632077	35300	Rider SS: Ring Bus & 138 kV Line	9,958.61	May 1, 2016
	713632077	35300	Rider SS: Ring Bus & 138 kV Line	(850.71)	June 1, 2016
	713632077	35300	Rider SS: Ring Bus & 138 kV Line	463.09	July 1, 2016
	713632077	35300	Rider SS: Ring Bus & 138 kV Line	(0.39)	August 1, 2016
	713632077	35300	Rider SS: Ring Bus & 138 kV Line	<u>3.04</u>	September 1, 2016
			Total	215,069.72	
13721318	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	1,762.13	January 1, 2016
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	1,995.21	February 1, 2016
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	(70,000.00)	March 1, 2016
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	50,000.00	April 1, 2016
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	3,431.81	June 1, 2016
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	11,100.42	July 1, 2016
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	(457.46)	August 1, 2016
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	(196.38)	September 1, 2016
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	(0.25)	October 1, 2016
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	1,949.06	November 1, 2016
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	<u>407.54</u>	December 1, 2016
			Total	(7.92)	

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Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
<b>TrAIL Projects</b>					
13646434	505239728	35300	SN - Shawville: Install 2-39.7 MVAR	372.06	January 1, 2016
	505239728	35300	SN - Shawville: Install 2-39.7 MVAR	(228.08)	February 1, 2016
	505239728	35300	SN - Shawville: Install 2-39.7 MVAR	10.97	March 1, 2016
	505239728	35300	SN - Shawville: Install 2-39.7 MVAR	(41,964.43)	April 1, 2016
	505239728	35300	SN - Shawville: Install 2-39.7 MVAR	<u>2,020.63</u>	May 1, 2016
			Total	(39,788.85)	
13956791	545747247	35300	Shingletown SS:Inst 75MVAR 230kV Ca	511.57	January 1, 2016
	545747247	35300	Shingletown SS:Inst 75MVAR 230kV Ca	15.67	February 1, 2016
	545747247	35300	Shingletown SS:Inst 75MVAR 230kV Ca	15.84	March 1, 2016
	545747247	35300	Shingletown SS:Inst 75MVAR 230kV Ca	(6,088.81)	April 1, 2016
	545747247	35300	Shingletown SS:Inst 75MVAR 230kV Ca	30.47	September 1, 2016
	545747247	35300	Shingletown SS:Inst 75MVAR 230kV Ca	30.47	October 1, 2016
	545747247	35300	Shingletown SS:Inst 75MVAR 230kV Ca	<u>2.33</u>	December 1, 2016
			Total	(5,482.46)	
14057705	534342055	35300	Squab Hollow SS: TrAILCo CIAC/230-	46,173.66	January 1, 2016
	534342055	35300	Squab Hollow SS: TrAILCo CIAC/230-	22,364.26	February 1, 2016
	534342055	35300	Squab Hollow SS: TrAILCo CIAC/230-	6,134.49	March 1, 2016
	534342055	35300	Squab Hollow SS: TrAILCo CIAC/230-	(1,613.30)	April 1, 2016
	534342055	35210, 35300	Squab Hollow SS: TrAILCo CIAC/230-	14,880.25	May 1, 2016
	534342055	35210	Squab Hollow SS: TrAILCo CIAC/230-	(1,066.74)	June 1, 2016
	534342055	35300	Squab Hollow SS: TrAILCo CIAC/230-	7,876.27	June 1, 2016
	534342055	35300	Squab Hollow SS: TrAILCo CIAC/230-	(2,756.62)	June 1, 2016
	534342055	35210	Squab Hollow SS: TrAILCo CIAC/230-	(28,897.43)	July 1, 2016
	534342055	35300	Squab Hollow SS: TrAILCo CIAC/230-	(80,485.84)	July 1, 2016
	534342055	35210, 35300	Squab Hollow SS: TrAILCo CIAC/230-	85,481.96	August 1, 2016
	534342055	35210, 35300	Squab Hollow SS: TrAILCo CIAC/230-	25,610.37	September 1, 2016
	534342055	35210, 35300	Squab Hollow SS: TrAILCo CIAC/230-	800.47	October 1, 2016
	534342055	35210, 35300	Squab Hollow SS: TrAILCo CIAC/230-	519.13	November 1, 2016
534342055	35210, 35300	Squab Hollow SS: TrAILCo CIAC/230-	<u>8,257.37</u>	December 1, 2016	
			Total	103,278.30	
14506973	708223521	35300	Squab Hollow:Install 230kv breaker	1,889.91	January 1, 2016
	708223521	35300	Squab Hollow:Install 230kv breaker	(26.54)	February 1, 2016
	708223521	35300	Squab Hollow:Install 230kv breaker	(468.67)	March 1, 2016
	708223521	35300	Squab Hollow:Install 230kv breaker	(4,732.53)	April 1, 2016
	708223521	35300	Squab Hollow:Install 230kv breaker	229.26	May 1, 2016
	708223521	35300	Squab Hollow:Install 230kv breaker	69.74	June 1, 2016
	708223521	35300	Squab Hollow:Install 230kv breaker	(18.29)	July 1, 2016
	708223521	35300	Squab Hollow:Install 230kv breaker	2,554.50	August 1, 2016
	708223521	35300	Squab Hollow:Install 230kv breaker	<u>2.22</u>	September 1, 2016
				Total	(500.40)
14058080	534344922	35300	Squab Hollow SS: TrAILCo/CIAC 250MV	6,209.23	January 1, 2016
	534344922	35300	Squab Hollow SS: TrAILCo/CIAC 250MV	13,004.59	February 1, 2016
	534344922	35300	Squab Hollow SS: TrAILCo/CIAC 250MV	<u>(476.51)</u>	March 1, 2016
			Total	18,737.31	
14019830	530917549	35300, 35220, 35210	TREP work at new Waldo Run substati	7,287.76	January 1, 2016
	530917549	35300, 35220, 35210	TREP work at new Waldo Run substati	(27,968.29)	February 1, 2016
	530917549	35300, 35220, 35210	TREP work at new Waldo Run substati	43,544.47	March 1, 2016
	530917549	35300, 35220, 35210	TREP work at new Waldo Run substati	29,333.81	April 1, 2016
	530917549	35300, 35220, 35210	TREP work at new Waldo Run substati	2,498.98	May 1, 2016
	530917549	35300	TREP work at new Waldo Run substati	229.20	June 1, 2016
	530917549	35220	TREP work at new Waldo Run substati	2,743.29	June 1, 2016
	530917549	35210	TREP work at new Waldo Run substati	4.69	June 1, 2016
	530917549	35220	TREP work at new Waldo Run substati	3.22	June 1, 2016
	530917549	35300	TREP work at new Waldo Run substati	18,282.15	June 1, 2016
	530917549	35300	TREP work at new Waldo Run substati	21,855.60	July 1, 2016
	530917549	35220	TREP work at new Waldo Run substati	367.77	July 1, 2016
	530917549	35210	TREP work at new Waldo Run substati	438.21	July 1, 2016
	530917549	35210, 35220, 35300	TREP work at new Waldo Run substati	27,518.41	August 1, 2016
	530917549	35210, 35220, 35300	TREP work at new Waldo Run substati	8,103.53	September 1, 2016
	530917549	35210, 35220, 35300	TREP work at new Waldo Run substati	<u>512.48</u>	October 1, 2016
			Total	134,755.28	

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Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
<b>TrAIL Projects</b>					
13701262	511667989	35300	Yeagertown 230 kV - Install new 230	(4,954.36)	January 1, 2016
	511667989	35300	Yeagertown 230 kV - Install new 230	1,389.21	February 1, 2016
	511667989	35300	Yeagertown 230 kV - Install new 230	(67.00)	March 1, 2016
			Total	(3,632.15)	
14020629	530998617	35011	TREP Purchase Land Waldo Run sub	1,368.11	March 1, 2016
	530998617	35011	TREP Purchase Land Waldo Run sub	(337,988.18)	December 1, 2016
			Total	(336,620.07)	
14082160	536767657	35400, 35610	Glenn Falls Lamberton Loop 138kv	5,199.46	March 1, 2016
14651143	745092783	35011	Joffre SS Land Purchase	599,985.44	April 1, 2016
	745092783	35011	Joffre SS Land Purchase	4,551.86	May 1, 2016
	745092783	35011	Joffre SS Land Purchase	12,880.50	June 1, 2016
	745092783	35011	Joffre SS Land Purchase	4,457.97	July 1, 2016
	745092783	35011	Joffre SS Land Purchase	1,150.07	August 1, 2016
	745092783	35011	Joffre SS Land Purchase	641.04	September 1, 2016
	745092783	35011	Joffre SS Land Purchase	684.74	October , 2016
	745092783	35011	Joffre SS Land Purchase	2,390.34	November 1, 2016
	745092783	35011	Joffre SS Land Purchase	25,695.22	December 1, 2016
			Total	652,437.18	
14197715	540699748	35300	Erie South: Install +250/-100 MVAR	42,846,629.43	May 1, 2016
	540699748	35300	Erie South: Install +250/-100 MVAR	(1,238,255.61)	June 1, 2016
	540699748	35300	Erie South: Install +250/-100 MVAR	2,921,850.52	July 1, 2016
	540699748	35300	Erie South: Install +250/-100 MVAR	91,074.28	August 1, 2016
	540699748	35300	Erie South: Install +250/-100 MVAR	1,574,996.82	September 1, 2016
	540699748	35300	Erie South: Install +250/-100 MVAR	96,619.53	October 1, 2016
	540699748	35300	Erie South: Install +250/-100 MVAR	(23,687.81)	November 1, 2016
	540699748	35300	Erie South: Install +250/-100 MVAR	59,666.40	December 1, 2016
		Total	46,328,893.56		
13547208	523690351	35300	Pierce Brook Sub: Install 345/230 kV	36,949,549.22	May 1, 2016
	523690351	35300	Pierce Brook Sub: Install 345/230 kV	837,134.51	June 1, 2016
	523690351	35300	Pierce Brook Sub: Install 345/230 kV	766,305.34	July 1, 2016
	523690351	35300	Pierce Brook Sub: Install 345/230 kV	(790,297.15)	August 1, 2016
	523690351	35300	Pierce Brook Sub: Install 345/230 kV	15,689.93	September 1, 2016
	523690351	35300	Pierce Brook Sub: Install 345/230 kV	6,562.54	October , 2016
	523690351	35300	Pierce Brook Sub: Install 345/230 kV	97,293.97	November 1, 2016
	523690351	35300	Pierce Brook Sub: Install 345/230 kV	83,713.06	December 1, 2016
			Total	37,965,951.42	
	PW-004396-TRS	529697111	35220	Four Mile Junction Substation	124,142.60
14716425	765959807	35300	Mainsburg Substation	730,154.40	June 1, 2016
	765959807	35300	Mainsburg Substation	(87,218.61)	July 1, 2016
	765959807	35300	Mainsburg Substation	11,963.64	August 1, 2016
	765959807	35300	Mainsburg Substation	(8,000.10)	September 1, 2016
	765959807	35300	Mainsburg Substation	(3,529.91)	October 1, 2016
	765959807	35300	Mainsburg Substation	(49.13)	November 1, 2016
	765959807	35300	Mainsburg Substation	5,048.92	December 1, 2016
		Total	648,369.21		
13885850	523657011	35500, 35610	Grand Point Sub	(8,227.26)	August 1, 2016
13668121	506387028	35210, 35300	Shawville Trans Sub	3,753.28	August 1, 2016
13123835	542480347	35300	Conemaugh Sub	732.08	September 1, 2016
	542480347	35300	Conemaugh Sub	7,722.08	October 1, 2016
	542480347	35300	Conemaugh Sub	713.36	November 1, 2016
	542480347	35300	Conemaugh Sub	42.04	December 1, 2016
		Total	9,209.56		
14258354	544496386	35022	Oak Mound - Waldo Run #1	6,362,831.26	September 1, 2016
	544496386	35022	Oak Mound - Waldo Run #1	(89,348.69)	October 1, 2016
	544496386	35022	Oak Mound - Waldo Run #1	39,380.98	November 1, 2016
	544496386	35022	Oak Mound - Waldo Run #1	21,240.91	December 1, 2016
			Total	6,334,104.46	



**Trans-Allegheny Interstate Line Company**  
**Detail Transfers from CWIP to Plant in Service**  
**2016 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
<b>TrAIL Projects</b>					
14435971	678978199	35300	Waldo Run Sub	435,465.82	September 1, 2016
	678978199	35300	Waldo Run Sub	23,758.74	October 1, 2016
	678978199	35300	Waldo Run Sub	4,048.85	November 1, 2016
	678978199	35300	Waldo Run Sub	<u>4,229.05</u>	December 1, 2016
			Total	467,502.46	
14464107	689555528	35500, 35610	Oak Mound - Waldo Run #1	870,177.94	September 1, 2016
	689555528	35500, 35610	Oak Mound - Waldo Run #1	143,943.03	October 1, 2016
	689555528	35500, 35610	Oak Mound - Waldo Run #1	(195,317.43)	November 1, 2016
	689555528	35500, 35610	Oak Mound - Waldo Run #1	<u>81,293.31</u>	December 1, 2016
			Total	900,096.85	
14464108	6895555910	35500, 35610	Oak Mound - Waldo Run #1	66,531,801.50	September 1, 2016
	6895555910	35500, 35610	Oak Mound - Waldo Run #1	952,676.57	October 1, 2016
	6895555910	35500, 35610	Oak Mound - Waldo Run #1	1,975,636.95	November 1, 2016
	6895555910	35500, 35610	Oak Mound - Waldo Run #1	<u>(2,564,262.02)</u>	December 1, 2016
			Total	66,895,853.00	
14471297	71364480	35500, 35610	Oak Mound - Rider 138kv	(4,868.43)	September 1, 2016
	71364480	35500, 35610	Oak Mound - Rider 138kv	<u>(0.06)</u>	October 1, 2016
			Total	(4,868.49)	
14080138	544395083	35610	Oak Mound - Waldo Run 138 kv	20,449,204.69	September 1, 2016
	544395083	35610	Oak Mound - Waldo Run 138 kv	22,650.84	October 1, 2016
	544395083	35610	Oak Mound - Waldo Run 138 kv	21,419.74	November 1, 2016
	544395083	35610	Oak Mound - Waldo Run 138 kv	<u>3,055,247.42</u>	December 1, 2016
			Total	23,548,522.69	
14528199	711507286	35300	Joffre Substation - Construct 138kv	15,263,382.42	December 1, 2016
14276743	545657671	35300	Const New Richwood Hill SS	39,510,433.10	November 1, 2016
	545657671	35300	Const New Richwood Hill SS	<u>590,071.08</u>	December 1, 2016
			Total	40,100,504.18	
15165673	836242181	35300	Richwood Hill SVC-Inst a +90/-30 Mv	17,300,321.83	November 1, 2016
	836242181	35300	Richwood Hill SVC-Inst a +90/-30 Mv	<u>15,749,689.71</u>	December 1, 2016
			Total	33,050,011.54	
15157027	836234686	35300	Hunterstown SVC: reactor TCR11	10,645.03	December 1, 2016
15144925	833593997	35300	Joffre SS: Construct 138kv Switch	260,079.03	December 1, 2016
14986101	811528630	35300	Equip Investigate / Repair Misc	(100.60)	December 1, 2016
14276742	545657622	35011	New Richwood Hill Substation Proper	417,780.80	December 1, 2016
			Total Other Projects	<u>289,713,168.38</u>	
			Total Additions	<u>292,086,011.13</u>	