

# ALSTON & BIRD

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May 15, 2020

*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  
Informational Filing of 2020 Formula Rate Annual Update  
Docket No. ER07-562-000**

Dear Secretary Bose:

Pursuant to the Commission's order dated May 31, 2007 in Docket No. ER07-562-000<sup>1</sup> and the uncontested settlement approved by the Commission in an order dated July 21, 2008 in Docket No. ER07-562-004,<sup>2</sup> Trans-Allegheny Interstate Line Company ("TrAILCo") hereby submits for informational purposes its 2020 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 2019 Rate Year<sup>3</sup> (Attachment 1), (ii) the annual transmission revenue requirements for the 2020 Rate Year to become effective on June 1, 2020 (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).

## **I. Background**

TrAILCo's formula rate implementation protocols ("Protocols") on file with the Commission specify 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

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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.

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>

## **II. Description of Filing**

The Annual Update attached hereto and submitted to PJM for posting on its Internet website via link to the Transmission Services page includes a recalculation of TrAILCo's annual transmission revenue requirements. The Annual Update contains no expenses or costs that have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory employment practices, as defined in 18 C.F.R. § 35.13(b)(7) (2020). 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.

As specified in Section 1 of the Protocols, this filing is informational only. Any challenges to the implementation of the TrAILCo formula rate must be made through the challenge procedures described in Sections 3 and 4 of the Protocols or in a separate complaint proceeding, and not in response to this Informational Filing.

## **III. Communications**

Communications with respect to this Informational Filing should be directed to the following individuals whose names should be entered on the official service list for this docket.<sup>5</sup>

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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, Attachment H-18B, Sections 1(b), (c), as amended in Docket No. ER11-2801 (effective Sept. 17, 2010). As provided in Section 1(b) of the Protocols, this 2020 Annual Update is an Informational Filing and therefore does not require any Commission action.

<sup>5</sup> ATSI requests waiver of 18 C.F.R. § 385.203(b)(3) (2020) to the extent necessary to include more than two names on the official service list.

Kimberly D. Bose

May 15, 2020

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#### **IV. Conclusion**

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

Respectfully submitted,

/s/ Richard P. Sparling

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Enclosures

**ATTACHMENT 1**

**Reconciliation of 2019**

**Annual Transmission Revenue Requirements**

ATTACHMENT H-18A

Trans-Allegheny Interstate Line Company		Notes	FERC Form 1 Page # or Instruction	TrAILCo
Formula Rate -- Appendix A				2019 Reconciliation
Shaded cells are input cells				
<b>Allocators</b>				
<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	2,179,764,620
7	Total Plant In Service		(Line 6)	2,179,764,620
8	Accumulated Depreciation (Total Electric Plant)		Attachment 5	302,618,322
9	Total Accumulated Depreciation		(Line 8)	302,618,322
10	Net Plant		(Line 7 - Line 9)	1,877,146,298
11	Transmission Gross Plant		(Line 15 + Line 21)	2,179,764,620
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)	1,877,146,298
14	<b>Net Plant Allocator</b>		(Line 13 / Line 10, if line 10=0, enter 100%)	<b>100.0000%</b>
<b>Plant Calculations</b>				
<b>Transmission Plant</b>				
15	Transmission Plant In Service	(Note B)	Attachment 5	2,072,035,178
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>2,072,035,178</b>
18	General & Intangible		Attachment 5	107,729,442
19	Total General & Intangible		(Line 18)	107,729,442
20	Wage & Salary Allocator		(Line 5)	100.0000%
21	<b>Transmission Related General and Intangible Plant</b>		(Line 19 * Line 20)	<b>107,729,442</b>
22	<b>Transmission Related Plant</b>		(Line 17 + Line 21)	<b>2,179,764,620</b>
<b>Accumulated Depreciation</b>				
23	Transmission Accumulated Depreciation	(Note B)	Attachment 5	275,769,423
24	Accumulated General Depreciation		Attachment 5	11,001,281
25	Accumulated Intangible Amortization		Attachment 5	15,847,619
26	Total Accumulated General and Intangible Depreciation		(Sum Lines 24 to 25)	26,848,900
27	Wage & Salary Allocator		(Line 5)	100.0000%
28	<b>Transmission Related General &amp; Intangible Accumulated Depreciation</b>		(Line 26 * Line 27)	<b>26,848,900</b>
29	<b>Total Transmission Related Accumulated Depreciation</b>		(Line 23 + Line 28)	<b>302,618,322</b>
30	<b>Total Transmission Related Net Property, Plant &amp; Equipment</b>		(Line 22 - Line 29)	<b>1,877,146,298</b>

<b>Adjustment To Rate Base</b>			
<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)
			-409,344,670
33	<b>Transmission Related CWIP (Current Year 13 Month weighted average balances)</b>	(Note B)	p216.b.43 as shown on Attachment 6
			10,988
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
			124,082
<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)
			16,039,238
43	1/8th Rule		1/8
			12.5%
44	<b>Transmission Related Cash Working Capital</b>		(Line 42 * Line 43)
			2,004,905
45	<b>Total Adjustment to Rate Base</b>		(Lines 32 + 33 + 34 + 35+ 36 + 41 + 44)
			-407,204,695
46	<b>Rate Base</b>		(Line 30 + Line 45)
			1,469,941,603

<b>O&amp;M</b>			
<b>Transmission O&amp;M</b>			
47	Transmission O&M		p321.112.b
			8,238,722
48	Less Account 566 Misc Trans Exp listed on line 73 below.)		(line 73)
			1,351,737
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)
			6,886,985
<b>A&amp;G Expenses</b>			
53	Total A&G		p323.197.b
			7,800,516
54	Less Property Insurance Account 924		p323.185.b
			34,695
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)
			7,765,821
60	Wage & Salary Allocator		(Line 5)
			100.0000%
61	<b>Transmission Related A&amp;G Expenses</b>		(Line 59 * Line 60)
			7,765,821
<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
			34,695
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5
			0
67	Total Accounts 928 and 930.1 - General		(Line 65 + Line 66)
			34,695
68	Net Plant Allocator		(Line 14)
			100.0000%
69	<b>A&amp;G Directly Assigned to Transmissior</b>		(Line 67 * Line 68)
			34,695
<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
			1,351,737
73	Total Account 566		Sum (Lines 70 to 72)
			1,351,737
74	<b>Total Transmission O&amp;M</b>		(Lines 52 + 61 + 64 + 69 + 73)
			16,039,238

<b>Depreciation &amp; Amortization Expense</b>				
<b>Depreciation Expense</b>				
75	Transmission Depreciation Expense		Attachment 5	44,096,294
76	General Depreciation		Attachment 5	2,345,101
77	Intangible Amortization	(Note A)	Attachment 5	3,177,866
78	Total		(Line 76 + Line 77)	5,522,967
79	Wage & Salary Allocator		(Line 5)	100.0000%
80	<b>Transmission Related General Depreciation and Intangible Amortization</b>		(Line 78 * Line 79)	<b>5,522,967</b>
81	<b>Total Transmission Depreciation &amp; Amortization</b>		<b>(Lines 75 + 80)</b>	<b>49,619,261</b>
<b>Taxes Other than Income</b>				
82	Transmission Related Taxes Other than Income		Attachment 2	14,413,947
83	<b>Total Taxes Other than Income</b>		<b>(Line 82)</b>	<b>14,413,947</b>
<b>Return / Capitalization Calculations</b>				
84	Preferred Dividends	enter positive	p118.29.c	0
<b>Common Stock</b>				
85	Proprietary Capital		p112.16.c	934,033,865
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)	<b>934,033,865</b>
<b>Capitalization</b>				
90	Long Term Debt	(Note N)		624,783,740
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)	<b>624,783,740</b>
95	Preferred Stock		p112.3.c	0
96	Common Stock		(Line 89)	934,033,865
97	<b>Total Capitalization</b>		(Sum Lines 94 to 96)	<b>1,558,817,605</b>
98	Debt %	Total Long Term Debt	(Note N) (Line 94 / Line 97)	40.0806%
99	Preferred %	Preferred Stock	(Note N) (Line 95 / Line 97)	0.0000%
100	Common %	Common Stock	(Note N) (Line 96 / Line 97)	59.9194%
101	Debt Cost	Total Long Term Debt		0.0394
102	Preferred Cost	Preferred Stock	(Line 84 / Line 95)	0.0000
103	Common Cost	Common Cost	(Note I) The most recent FERC approved ROE	0.1170
104	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 98 * Line 101)	0.0158
105	Weighted Cost of Preferred	Preferred Stock	(Line 99 * Line 102)	0.0000
106	Weighted Cost of Common	Common Stock	(Line 100 * Line 103)	0.0701
107	<b>Rate of Return on Rate Base ( ROR )</b>		(Sum Lines 104 to 106)	<b>0.0859</b>
108	<b>Investment Return = Rate Base * Rate of Return</b>		<b>(Line 46 * Line 107)</b>	<b>126,264,220</b>

<b>Composite Income Taxes</b>			
<b>Income Tax Rates</b>			
109	FIT=Federal Income Tax Rate	(Note H)	21.00%
110	SIT=State Income Tax Rate or Composite		7.41%
111	p	(percent of federal income tax deductible for state purp	0.00%
112	T	$T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$	28.85%
113	T/(1-T)		36.71%
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>37,830,907</b>
115	<b>Total Income Taxes</b>	<b>(Line 114)</b>	<b>37,830,907</b>

**REVENUE REQUIREMENT**

<b>Summary</b>			
116	Net Property, Plant & Equipment	(Line 30)	1,877,146,298
117	Total Adjustment to Rate Base	(Line 45)	-407,204,695
118	<b>Rate Base</b>	(Line 46)	<b>1,469,941,603</b>
119	Total Transmission O&M	(Line 74)	16,039,238
120	Total Transmission Depreciation & Amortization	(Line 81)	49,619,261
121	Taxes Other than Income	(Line 83)	14,413,947
122	Investment Return	(Line 108)	126,264,220
123	Income Taxes	(Line 115)	37,830,907
124	<b>Gross Revenue Requirement</b>	<b>(Sum Lines 119 to 123)</b>	<b>244,167,573</b>

<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>			
125	Transmission Plant In Service	(Line 22)	2,179,764,620
126	Excluded Transmission Facilities	(Note L) Attachment 5	0
127	Included Transmission Facilities	(Line 125 - Line 126)	2,179,764,620
128	Inclusion Ratio	(Line 127 / Line 125)	100.00%
129	Gross Revenue Requirement	(Line 124)	244,167,573
130	<b>Adjusted Gross Revenue Requirement</b>	(Line 128 * Line 129)	<b>244,167,573</b>
<b>Revenue Credits</b>			
131	Revenue Credits	Attachment 3	1,670,301
132	<b>Net Revenue Requirement</b>	<b>(Line 130 - Line 131)</b>	<b>242,497,272</b>

<b>Net Plant Carrying Charge</b>			
133	Net Revenue Requirement	(Line 132)	242,497,272
134	Net Transmission Plant + CWIP	(Line 17 - Line 23 + Line 33)	1,796,276,743
135	FCR	(Line 133 / Line 134)	13.5000%
136	FCR without Depreciation	(Line 133 - Line 75) / Line 134	11.0451%
137	FCR without Depreciation and Pre-Commercial Costs	(Line 133 - Line 70 - Line 71 - Line 75) / Line 134	11.0451%
138	FCR without Depreciation, Return, nor Income Taxes	(Line 133 - Line 75 - Line 108 - Line 115) / Line 134	1.9098%

<b>Net Plant Carrying Charge Calculation with Incentive ROE</b>			
139	Net Revenue Requirement Less Return and Taxes	(Line 132 - Line 122 - Line 123)	78,402,145
140	Increased Return and Taxes	Attachment 4	176,136,337
141	Net Revenue Requirement with Incentive ROE	(Line 139 + Line 140)	254,538,482
142	Net Transmission Plant + CWIP	(Line 17 - Line 23+ Line 33)	1,796,276,743
143	FCR with Incentive ROE	(Line 141 / Line 142)	14.1703%
144	FCR with Incentive ROE without Depreciation	(Line 141 - Line 75) / Line 142	11.7155%
145	FCR with Incentive ROE without Depreciation and Pre-Commercial	(Line 141 - Line 70 - Line 71 - Line 75) / Line 142	11.7155%
146	<b>Net Revenue Requirement</b>	(Line 132)	<b>242,497,271.74</b>
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	6,259,159.44
149	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	0.00
150	<b>Net Zonal Revenue Requirement</b>	(Line 146 + 147 + 148 + 149)	<b>248,756,431.19</b>

<b>Network Zonal Service Rate</b>			
151	1 CP Peak	(Note K) PJM Data	N/A
152	Rate (\$/MW-Year)	(Line 150 / 151)	N/A
153	<b>Network Service Rate (\$/MW/Year)</b>	<b>(Line 152)</b>	<b>N/A</b>



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

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	568,563,524	569,936,139	569,249,832		569,249,832	-	-	569,249,832
2 ADIT-283 From Account Total Below	92,932,803	88,318,035	90,625,415		89,460,939	-	-	89,460,939
3 ADIT-190 From Account Total Below	(259,063,205)	(242,077,005)	(250,570,105)		(249,366,101)	-	-	(249,366,101)
4 Subtotal					409,344,670	-	-	409,344,670
5 Wages & Salary Allocator						100.0000%	100.0000%	
6 Gross Plant Allocator								
7 ADIT					409,344,670	-	-	409,344,670

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
Accelerated Tax Depr-FED-Norm	(3)	3	-			-			Additional tax depreciation over book
AMT Carryforward	815,017	641,329	728,173			728,173			Paid AMT tax which generates a credit
Charitable Contribution - VA RTA	135	182	159					159	Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
Charitable Contribution - WV RTA	1,761	1,636	1,698					1,698	Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
Charitable Contribution Carryforward	-	2,436	1,218					1,218	Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
CIAC-Fed-Norm	1,330,290	1,401,210	1,365,750					1,365,750	Taxable CIAC
CIAC-Fed-Norm-Incurred-CWIP	1,892,585	1,892,585	1,892,585					1,892,585	Taxable CIAC
CIAC-MD-Norm-Incurred-CWIP	21,594	21,595	21,595					21,595	Taxable CIAC
CIAC-PA-Norm	103,436	110,050	106,743					106,743	Taxable CIAC
CIAC-PA-Norm-Incurred-CWIP	71,176	71,176	71,176					71,176	Taxable CIAC
CIAC-VA-Norm	(36,945)	(33,985)	(35,465)					(35,465)	Taxable CIAC
CIAC-VA-Norm-Incurred-CWIP	20,558	20,558	20,558					20,558	Taxable CIAC
CIAC-WV-Norm	100,900	113,461	107,181					107,181	Taxable CIAC
CIAC-WV-Norm-Incurred-CWIP	157,077	157,078	157,078					157,078	Taxable CIAC
Deferral Amortization of Excess Def Income Taxes	2,049,003	4,109,966	3,079,485					3,079,485	Resulting from deferral of refund of excess ADIT due to customers
FASB 109 Gross-UP	(7,531,112)	(5,648,441)	(6,589,777)			(6,589,777)			Reclass of the tax portion (gross-up) for property items included in account 190
Federal NOL	157,650,152	139,550,451	148,600,301					148,600,301	Result of bonus depreciation
Merger Costs: D&O Insurance	1,003	674	838					838	Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement
Merger Costs: Licenses	46,271	31,102	38,686			38,686			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	2,847,069	1,939,726	2,393,398					2,393,398	Result of bonus depreciation
NOL Deferred Tax Asset - LT WV	17,926,330	18,117,327	18,021,829					18,021,829	Result of bonus depreciation
Pension/OPEB - Other Def Cr. or Dr.	1,456,511	2,135,099	1,795,805					1,795,805	Pension related temporary difference associated with Service Company allocations
Purch Acq,LTd FMV	1,186,908	1,142,050	1,164,479		1,164,479				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 263)
State Income Tax Deductible	1,557,234	1,324,983	1,441,109					1,441,109	Deductions related to state income taxes
Tax Interest Capitalized-Fed-Norm	28,837,213	28,215,076	28,526,595					28,526,595	Actual amount of tax interest capitalized
Tax Interest Capitalized-Fed-Norm-Incurred-CWIP	32,573,737	32,695,354	32,634,546					32,634,546	Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm	408,742	399,855	404,299					404,299	Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm-Incurred-CWIP	311,239	313,896	312,567					312,567	Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm	683,025	678,184	680,604					680,604	Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm-Incurred-CWIP	1,031,080	1,042,130	1,036,605					1,036,605	Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm	488,748	478,967	483,858					483,858	Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Incurred-CWIP	334,330	337,100	335,715					335,715	Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm	2,616,645	2,568,366	2,592,515					2,592,515	Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Incurred-CWIP	2,579,782	2,595,865	2,587,824					2,587,824	Actual amount of tax interest capitalized
<b>Subtotal</b>	<b>251,532,093</b>	<b>236,428,564</b>	<b>243,980,328</b>	<b>-</b>	<b>1,204,004</b>	<b>242,776,324</b>	<b>-</b>	<b>-</b>	
<b>Less FASB 109 included above</b>	<b>(7,531,112)</b>	<b>(5,648,441)</b>	<b>(6,589,777)</b>	<b>-</b>	<b>-</b>	<b>(6,589,777)</b>	<b>-</b>	<b>-</b>	
<b>Less FASB 106 included above</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total</b>	<b>259,063,205</b>	<b>242,077,005</b>	<b>250,570,105</b>	<b>-</b>	<b>1,204,004</b>	<b>249,366,101</b>	<b>-</b>	<b>-</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								
			End of Year for Est. Average for						
ADIT- 282	Beg of Year Balance p274.9.b	End of Year Balance p275.9.k	Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
A&G Expenses Capitalized	9,478,039	10,790,565	10,134,302			10,134,302			Basis difference relating to A&G expense
Accelerated Tax Depreciation	524,573,784	522,172,111	523,372,948			523,372,948			Additional tax depreciation over book
Additional State Depreciation MD	2,863,698	3,219,830	3,041,764			3,041,764			Temporary difference for additional state depreciation allowed for MD tax retur
Additional State Depreciation PA	8,191,045	8,827,262	8,509,153			8,509,153			Temporary difference for additional state depreciation allowed for PA tax retur
Additional State Depreciation VA	3,989,249	4,347,502	4,168,375			4,168,375			Temporary difference for additional state depreciation allowed for VA tax retur
Additional State Depreciation WV	47,583,246	47,664,825	47,624,035			47,624,035			Temporary difference for additional state depreciation allowed for WV tax retur
AFUDC Debt	4,207,355	4,157,312	4,182,334			4,182,334			Portion of AFUDC Debt that relates to property and booked to account 28; Temporary difference that is capitalized for book purposes but deductible for tax purposes
Capitalized Vertical Tree Trimming	113,822	136,389	125,105			125,105			Temporary difference arising for removal of plant/property
Cost of Removal	(2,478,894)	(2,420,551)	(2,449,723)			(2,449,723)			Reclass of the tax portion (gross-up) for property items included in account 28;
FASB 109 Gross-Up	(178,308,361)	(178,739,307)	(178,523,834)			(178,523,834)			Other property related temporary differences
Other Basis Differences	(32,849,822)	(31,387,601)	(32,118,712)			(32,118,712)			
Sale of Property - Book Gain or (Loss)	(167,759)	(338,594)	(253,177)			(253,177)			Temporary difference reversing book costs for selling property
T&D Repairs	3,246,731	3,019,105	3,132,918			3,132,918			Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43
Vegetation Management - Transmission	(186,970)	(252,016)	(219,493)			(219,493)			Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
<b>Subtotal</b>	<b>390,255,164</b>	<b>391,196,833</b>	<b>390,725,998</b>			<b>390,725,998</b>			
Less FASB 109 included above	(178,308,361)	(178,739,307)	(178,523,834)			(178,523,834)			
Less FASB 106 included above	-	-	-			-			
<b>Total</b>	<b>568,563,524</b>	<b>569,936,139</b>	<b>569,249,832</b>			<b>569,249,832</b>			

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 for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	
AFUDC Debt-FED-Norm-Reversal-CWIP	-	1							
Charitable Contribution State & Local RTA	2,853	3,330	3,092			3,092			Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
CIAC-Fed-Norm-Reversal-CWIP	1,892,583	1,993,378	1,942,891			1,942,891			Taxable CIAC
CIAC-MD-Norm	(78,133)	(78,348)	(78,240)			(78,240)			Taxable CIAC
CIAC-MD-Norm-Reversal-CWIP	21,814	23,936	22,875			22,875			Taxable CIAC
CIAC-PA-Norm-Reversal-CWIP	121,734	130,792	126,263			126,263			Taxable CIAC
CIAC-VA-Norm-Reversal-CWIP	14,553	16,595	15,574			15,574			Taxable CIAC
CIAC-WV-Norm-Reversal-CWIP	135,495	150,387	142,931			142,931			Taxable CIAC
Deferred Charge-EIB	20,739	22,065	21,402			21,402			Allocated portion of total liabilities relating to captive insurance
FASB 109 Gross-Up	17,820,512	24,438,439	21,129,476			21,129,476			Reclass of the tax portion (gross-up) for property items included in account 28;
PAA - LT Regulatory Asset Amort	1,186,908	1,142,050	1,164,479		1,164,479				Reflects the adjustments and subsequent amortization of adjusted debt balances associated with the FEI/AYE merger
PJM Receivable	34,784,038	29,665,465	32,224,751			32,224,751			Comparison of actual to forecast revenues - non-property related
SC01 Timing Allocation	319,254	256,096	287,675			287,675			Timing differences related to service company allocations
Tax Interest Capitalized-Fed-Norm-Reversal-CWIP	32,198,345	32,375,068	32,286,706			32,286,706			Actual amount of tax interest capitalizer
Tax Interest Capitalized-MD-Norm-Reversal-CWIP	307,012	310,780	308,896			308,896			Actual amount of tax interest capitalizer
Tax Interest Capitalized-PA-Norm-Reversal-CWIP	1,021,294	1,037,239	1,029,266			1,029,266			Actual amount of tax interest capitalizer
Tax Interest Capitalized-VA-Norm-Reversal-CWIP	329,176	332,913	331,045			331,045			Actual amount of tax interest capitalizer
Tax Interest Capitalized-WV-Norm-Reversal-CWIP	2,541,838	2,566,965	2,554,402			2,554,402			Actual amount of tax interest capitalizer
Valuation Allowance NOL WV	17,926,331	18,117,327	18,021,829			18,021,829			Valuation allowances recorded against state NOL carryforwards not expected to be realized
Vegetation Management	186,970	252,016	219,493			219,493			Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
Subtotal	110,753,315	112,756,474	111,754,894		1,164,479	110,590,415	-	-	
Less FASB 109 included above	17,820,512	24,438,439	21,129,476	-	-	21,129,476	-	-	
Less FASB 106 included above									
Total	92,932,803	88,318,035	90,625,419		1,164,479	89,460,939	-	-	

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	2018 State Property WV	p263.32(i)	5,488,280	100.0000%	\$ 5,488,280
1.2	2019 State Property WV	p263.33(i)	5,644,783	100.0000%	5,644,783
1.3	2018 State Property PA (PURTA)	p263.21(i)	(1,526)	100.0000%	(1,526)
1.4	2019 State Property PA (PURTA)	p263.22(i)	33,526	100.0000%	33,526
1.5	2018 Local Property WV	p263.1.1(i)	4,749	100.0000%	4,749
1.6	2019 Local Property WV	p263.1.2(i)	5,157	100.0000%	5,157
1.7	2019 Local Property VA	p263.1.5(i)	1,686,135	100.0000%	1,686,135
1.8	2019 Local Property PA	p263.1.8(i)	4,730	100.0000%	4,730
1.9	2018 Local Property MD	p263.1.11(i)	731,317	100.0000%	731,317
2.0	2019 Local Property MD	p263.1.12(i)	777,394	100.0000%	777,394
<b>3</b>	<b>Total Plant Related</b>		<b>14,374,545</b>	<b>100.0000%</b>	<b>14,374,545</b>
<b>Labor Related</b>		<b>Wages &amp; Salary Allocator</b>			
4	Accrued Federal FICA		0		
5	MD Filing Fee		300		
6	Federal - Excise		1,591		
7	Federal - Other		37,403		
<b>8</b>	<b>Total Labor Related</b>		<b>39,294</b>	<b>100.0000%</b>	<b>39,294</b>
<b>Other Included</b>		<b>Gross Plant Allocator</b>			
9	State Sales/Use Tax PA	p263.18(i)	108	100.0000%	108
10			0		0
11			0		0
<b>12</b>	<b>Total Other Included</b>		<b>108</b>	<b>100.0000%</b>	<b>108</b>
<b>13</b>	<b>Total Included (Lines 4 + 9 + 13)</b>		<b>14,413,947</b>		<b>14,413,947</b> Input to Appendix A, Line 82
<b>Retail Related Other Taxes to be Excluded</b>					
14	Federal Income Tax	p263.2(i)	10,337,733		
15	Corporate Net Income Tax MD	p263.10(i)	204,162		
16	Corporate Net Income Tax PA	p263.16(i)	1,510,556		
17	Corporate Net Income Tax VA	p263.26(i)	203,969		
18	Corporate Net Income Tax WV	p263.30(i)	4,568,872		
<b>19</b>	<b>Subtotal, Excluded</b>		<b>16,825,292</b>		
<b>20</b>	<b>Total, Included and Excluded (Line 14 + Line 20)</b>		<b>31,239,239</b>		
<b>21</b>	<b>Total Other Taxes from p114.14.c</b>		<b>14,413,947</b>		
<b>22</b>	<b>Difference (Line 20 - Line 21)</b>		<b>16,825,292</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
<b>Account 454 - Rent from Electric Property</b>			
1	Rent from Electric Property - Transmission Related (Note 3)	-	Page 300 Line: 19 Column: b
2	Total Rent Revenues (Line 1)	-	
<b>Account 456 - Other Electric Revenues (Note 1)</b>			
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)	-	p328-330 Footnote Data Schedule Page:
5	Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner	1,670,301	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)	1,670,301	
12	Less line 14g	-	
13	Total Revenue Credits (Line 11 - Line 12)	<u>1,670,301</u>	Input to Appendix A, Line 131
<b>Revenue Adjustment to determine Revenue Credit</b>			
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	1,670,301	
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)	176,136,337	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	1,469,941,603
2	Preferred Dividends	enter positive	Appendix A, Line 84
	Common Stock		
3	Proprietary Capital	Appendix A, Line 85	934,033,865
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	934,033,865
	Capitalization		
8	Long Term Debt	Appendix A, Line 90	624,783,740
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	624,783,740
13	Preferred Stock	Appendix A, Line 95	0
14	Common Stock	Appendix A, Line 96	934,033,865
15	Total Capitalization	Appendix A, Line 97	1,558,817,605
16	Debt %	Total Long Term Debt	Appendix A, Line 98
17	Preferred %	Preferred Stock	Appendix A, Line 99
18	Common %	Common Stock	Appendix A, Line 100
19	Debt Cost	Total Long Term Debt	Appendix A, Line 101
20	Preferred Cost	Preferred Stock	Appendix A, Line 102
21	Common Cost	Common Stock	Appendix A, Line 102
			12.70%
22	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 16 * 19)
23	Weighted Cost of Preferred	Preferred Stock	(Line 17 * 20)
24	Weighted Cost of Common	Common Stock	(Line 18 * 21)
25	Rate of Return on Rate Base ( ROR )		(Sum Lines 22 to 24)
26	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 25)

**Composite Income Taxes**

<b>Income Tax Rates</b>			
27	FIT=Federal Income Tax Rate	Appendix A, Line 109	21.00%
28	SIT=State Income Tax Rate or Composite	Appendix A, Line 110	7.41%
29	p = percent of federal income tax deductible for state purposes	Appendix A, Line 111	0.00%
30	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	Appendix A, Line 112
31	T/(1-T)	Appendix A, Line 113	36.71%
32	Income Tax Component =	$CIT=(T/(1-T) * Investment Return * (1-(WCLTD/R))) =$	41,064,317
33	Total Income Taxes	(Line 32)	41,064,317





Details																	
Cabot SS	Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	602 Jct Substation	Conemaugh-Seward	Lutor	Grandpool & Guilford	Handsome Lake - Homer City	Altoona	Blairstown	Carbon Center	Huntsbown	Johnstown	Buffalo Road
7,119,470	16,623,574	2,067,321	832,202	5,037,644	61,701,869	657,191	14,048,828	27,749,628	1,199,446	1,781,380	12,863,984	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,470	16,623,574	2,067,321	832,202	5,037,644	61,701,348	657,191	14,504,069	27,749,628	1,199,446	1,781,380	12,863,984	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,470	16,623,574	2,067,321	832,202	5,037,644	61,701,384	657,191	14,219,320	27,750,868	1,199,446	1,781,380	12,863,984	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,470	16,623,574	2,067,321	832,202	5,037,644	61,701,384	657,191	14,228,429	27,754,909	1,199,446	1,781,380	12,863,984	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,470	16,623,574	2,067,321	832,202	5,037,644	61,701,384	657,191	14,227,117	27,754,909	1,199,446	1,781,380	12,863,984	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,470	16,623,574	2,067,321	832,202	5,037,644	61,701,384	657,191	14,227,182	27,754,909	1,199,446	1,781,380	12,863,984	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,280,133	16,623,574	2,067,321	832,202	5,037,644	61,701,798	657,191	14,406,461	27,754,909	1,199,446	1,781,380	12,863,984	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,280,143	16,623,574	2,067,321	832,202	5,037,644	61,522,461	657,191	14,693,332	27,754,909	1,199,446	1,781,380	12,863,984	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,284,074	16,623,574	2,067,321	832,202	5,037,644	61,522,461	657,191	14,698,144	27,754,909	1,199,446	1,781,380	12,863,984	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,284,083	16,623,574	2,067,321	832,202	5,034,491	61,508,542	657,191	14,701,061	27,754,909	1,199,446	1,781,380	12,863,984	36,258,335	3,327,672	569,408	43,982,577	4,942,684	438,837
7,284,083	16,623,574	2,067,321	832,202	5,034,491	61,508,542	657,191	14,708,062	27,754,909	1,199,446	1,781,380	12,863,984	36,258,335	3,327,672	569,408	43,982,577	4,942,684	438,837
7,284,216	16,623,574	2,067,321	832,202	5,034,491	61,508,542	657,191	14,700,645	28,197,936	1,199,446	1,781,380	12,863,984	36,258,335	3,327,672	569,408	43,982,577	4,942,684	438,837
7,284,216	16,623,574	2,067,321	832,202	5,034,491	61,511,353	657,191	14,710,388	28,510,807	1,199,446	1,781,380	12,863,984	36,258,335	3,327,672	569,408	43,982,577	4,942,684	438,837
<b>7,213,141</b>	<b>16,623,574</b>	<b>2,067,321</b>	<b>832,202</b>	<b>5,033,897</b>	<b>61,614,725</b>	<b>657,191</b>	<b>14,436,567</b>	<b>27,830,087</b>	<b>1,199,446</b>	<b>1,781,380</b>	<b>12,863,984</b>	<b>36,258,335</b>	<b>3,327,672</b>	<b>569,408</b>	<b>43,989,946</b>	<b>4,942,684</b>	<b>438,837</b>

		Johnstown SS														Farmers Valley						Total					
Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Clayburg Ring Bus	Capacolor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Oak Mound	Joffre SS	Erie South	Substation	Richwood Hill	Damascus SS	Warren Substation	Piercesbrook SS	Total	
7,527,658	56,891,736	8,875,169	891,283	1,490,386	692,272	18,700,194	31,318,256	1,754,277	7,730,920	1,368,881	885,549	17,591,869	2,268,540	38,181,684	24,406,815	1,135,027	936,641	100,762,735	47,527,255	48,559,408	39,328,188	74,371,634	1,258,969	23,983,202	1,258,969	23,983,202	2,064,861,570
7,527,658	56,939,270	8,875,169	891,283	1,490,386	692,272	18,700,194	31,318,256	1,754,277	7,730,920	1,368,881	885,549	17,591,869	2,268,540	38,181,684	24,406,815	1,135,027	936,641	109,659,373	47,527,264	48,559,408	39,330,955	74,372,639	1,258,969	23,983,202	1,258,969	23,983,202	2,064,979,040
7,527,658	56,821,278	8,875,169	891,283	1,490,386	692,272	18,700,194	31,318,256	1,754,277	7,730,920	1,368,881	885,549	17,591,869	2,268,540	38,181,684	24,406,817	1,135,027	936,641	100,727,630	47,526,713	48,558,919	39,321,389	74,373,579	1,258,969	23,983,202	1,258,969	23,983,202	2,064,943,790
7,527,658	56,955,355	8,875,169	891,283	1,490,386	692,272	18,700,194	31,318,256	1,754,277	7,730,920	1,368,881	885,549	17,594,807	2,268,540	38,181,684	24,547,830	1,135,027	936,641	100,871,599	47,530,742	48,559,704	39,334,621	74,374,519	1,258,969	23,983,202	1,258,969	23,983,202	2,064,977,603
7,427,254	56,952,818	8,875,169	891,283	1,490,386	692,272	18,700,194	31,318,256	1,754,277	7,730,920	1,368,881	885,549	17,593,218	2,268,540	38,181,684	24,544,702	1,135,027	936,641	110,131,150	47,531,631	48,560,706	39,333,840	74,375,469	1,258,969	23,983,202	1,258,969	23,983,202	2,066,100,961
7,527,658	56,954,783	8,875,169	891,283	1,490,386	692,272	18,700,194	31,318,256	1,754,277	7,730,920	1,368,881	885,549	17,599,893	2,268,540	38,181,684	24,518,027	1,135,027	936,641	110,380,900	47,531,631	48,561,598	39,333,293	74,376,369	1,258,969	23,983,202	1,258,969	23,983,202	2,066,267,498
7,527,658	56,957,162	8,875,169	891,283	1,490,386	692,272	18,700,194	31,318,256	1,754,277	7,730,920	1,368,881	885,549	17,670,244	2,268,540	38,181,684	24,369,810	1,135,027	936,641	110,722,288	47,540,905	48,560,937	39,333,593	74,377,339	1,258,969	23,983,202	1,258,969	23,983,202	2,066,434,000
7,527,658	58,119,335	8,875,169	891,283	1,490,386	692,272	18,700,194	31,318,256	1,754,277	7,730,920	1,368,881	885,549	17,670,244	2,268,540	38,181,684	34,623,905	1,135,027	936,641	111,079,790	47,540,902	48,562,068	39,114,424	74,378,279	1,258,969	23,983,202	1,258,969	23,983,202	2,072,780,095
7,527,658	58,390,445	8,875,169	891,283	1,490,386	692,272	18,700,194	31,318,256	1,754,277	7,730,920	1,368,881	885,549	18,472,708	2,268,540	38,181,684	34,767,814	1,135,027	936,641	111,698,404	47,540,901	48,562,068	39,113,424	74,379,219	2,081,326	23,983,202	1,258,969	23,983,202	2,078,068,793
7,527,658	58,699,141	8,875,169	891,283	1,490,386	692,272	18,700,194	31,318,256	1,754,277	7,730,920	1,368,881	885,549	18,587,939	2,268,540	38,181,684	32,837,905	1,135,027	936,641	111,698,368	47,541,919	48,561,543	39,113,424	74,380,169	2,081,326	23,983,202	1,258,969	23,983,202	2,078,282,192
7,527,658	58,928,602	8,875,169	891,283	1,490,386	692,272	18,700,194	31,318,256	1,754,277	7,730,920	1,368,881	885,549	18,700,581	2,268,540	38,181,684	32,625,847	1,135,027	936,641	111,941,389	47,541,048	48,561,543	39,113,424	74,381,035	2,081,326	23,983,202	1,258,969	23,983,202	2,078,628,393
7,527,658	59,342,866	8,875,169	891,283	1,490,386	692,272	18,700,194	31,318,256	1,754,277	7,730,920	1,368,881	885,549	18,796,375	2,268,540	38,181,684	32,685,586	1,135,027	936,641	112,089,197	47,541,076	48,561,543	39,113,989	74,382,269	2,081,326	23,983,202	1,258,969	23,983,202	2,077,939,686
7,527,658	59,402,060	8,875,169	891,283	1,490,386	692,272	18,700,194	31,318,256	1,754,277	7,730,920	1,368,881	885,549	18,774,188	2,268,540	38,181,684	32,723,289	1,135,027	936,641	112,188,084	47,541,270	48,563,951	39,113,989	74,383,145	2,081,326	23,983,202	1,258,969	23,983,202	2,077,329,305
7,518,396	57,797,876	9,175,169	891,283	1,490,386	692,272	18,700,194	31,318,256	1,754,277	7,730,920	1,368,881	885,549	17,879,668	2,268,540	38,181,684	30,081,956	1,135,027	936,641	110,818,779	47,535,899	48,561,084	39,231,395	74,377,380	1,315,280	23,983,202	1,258,969	23,983,202	2,072,935,175

1,782,631,811

Trans-Allegheny Interstate Line (

			Attachment 5 - Cost Supp	
			Link to Appendix A, line 15	15
<b>Calculation of Distribution Plant In Service</b>				
December	Source	For 2018	-	-
January	p206.75.b	company records	-	-
February	company records	For 2019	-	-
March	company records	For 2019	-	-
April	company records	For 2019	-	-
May	company records	For 2019	-	-
June	company records	For 2019	-	-
July	company records	For 2019	-	-
August	company records	For 2019	-	-
September	company records	For 2019	-	-
October	company records	For 2019	-	-
November	company records	For 2019	-	-
December	p207.75.g	For 2019	-	-
<b>Distribution Plant In Service</b>			-	-
<b>Calculation of Intangible Plant In Service</b>				
December	Source	For 2018	22,459,305	41,788,918
December	p204.5.b	For 2019	41,788,918	41,788,918
<b>Intangible Plant In Service</b>			<b>37,124,119</b>	<b>41,788,918</b>
			Link to Appendix A, line 18	18
<b>Calculation of General Plant In Service</b>				
December	Source	For 2018	64,630,345	-
December	p206.99.b	For 2019	76,580,316	76,580,316
<b>General Plant In Service</b>			<b>76,580,316</b>	<b>76,580,316</b>
			Link to Appendix A, line 18	18
<b>Calculation of Production Plant In Service</b>				
December	Source	For 2018	-	-
January	p204.48b	company records	-	-
February	company records	For 2019	-	-
March	company records	For 2019	-	-
April	company records	For 2019	-	-
May	company records	For 2019	-	-
June	company records	For 2019	-	-
July	company records	For 2019	-	-
August	company records	For 2019	-	-
September	company records	For 2019	-	-
October	company records	For 2019	-	-
November	company records	For 2019	-	-
December	p205.46.g	For 2019	-	-
<b>Production Plant In Service</b>			-	-
<b>Total Plant In Service</b>			<b>2,179,764,620</b>	<b>2,195,698,539</b>
			Link to Appendix A, line 6	6



Totals																
Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	502 Jct Substation	Conemaugh-Seward	Luxor	Grandbold & Guilford	Henderson Lake - Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
1,026,200	97,008	83,730	407,383	5,777,610	72,878	701,548	2,737,477	106,844	150,707	1,288,108	2,418,252	315,577	22,052	4,188,027	460,980	40,481
1,033,200	90,240	81,145	106,008	5,860,813	78,820	701,508	2,791,403	110,956	172,813	1,311,154	2,441,754	321,540	51,048	4,266,915	474,000	41,239
1,981,832	100,800	88,802	514,753	5,990,106	74,880	772,303	2,845,772	113,088	179,919	1,334,202	2,465,158	327,784	54,545	4,342,303	481,280	42,027
1,990,343	102,831	88,198	523,438	6,006,400	78,132	782,881	2,899,001	116,180	179,020	1,357,290	2,489,808	332,807	55,641	4,411,891	491,938	42,790
1,917,056	104,172	89,964	532,123	6,202,843	77,283	783,059	2,954,080	117,202	182,100	1,380,239	2,472,000	338,810	56,538	4,498,879	500,589	43,983
1,644,786	100,813	81,021	540,801	6,208,880	78,434	802,438	3,008,235	118,404	182,246	1,403,347	2,728,512	344,484	57,334	4,571,807	500,288	44,311
1,872,478	107,454	82,477	549,493	6,415,129	79,985	813,814	3,052,389	121,516	188,242	1,426,395	2,798,964	350,457	58,531	4,650,956	517,889	45,099
1,709,189	100,094	83,044	556,176	6,521,373	80,780	824,162	3,116,544	123,628	191,448	1,449,444	2,862,416	356,281	59,527	4,727,844	526,557	45,867
1,727,901	110,730	85,300	566,883	6,627,616	81,887	834,989	3,170,698	125,740	194,654	1,472,492	2,925,868	362,104	60,524	4,804,832	535,187	46,835
1,755,812	112,378	86,846	576,548	6,684,473	83,038	844,847	3,224,893	127,863	197,860	1,495,540	2,989,320	367,827	61,520	4,881,871	543,837	47,653
1,783,324	114,017	88,303	584,218	6,800,717	84,190	855,325	3,279,038	129,965	200,766	1,518,689	3,052,772	373,751	62,517	4,958,780	552,488	48,171
1,811,030	115,868	89,759	592,887	6,906,960	85,341	865,762	3,333,241	132,077	203,872	1,541,837	3,116,224	379,574	63,513	5,029,720	561,136	48,938
1,838,747	117,290	91,215	601,267	7,021,203	86,492	876,200	3,388,361	134,189	206,977	1,564,986	3,179,676	385,398	64,509	5,112,713	569,780	49,707
<b>1,872,478</b>	<b>107,454</b>	<b>92,477</b>	<b>649,486</b>	<b>6,403,811</b>	<b>79,885</b>	<b>813,814</b>	<b>3,082,916</b>	<b>121,916</b>	<b>188,342</b>	<b>1,426,395</b>	<b>3,798,964</b>	<b>350,457</b>	<b>58,931</b>	<b>4,800,844</b>	<b>517,888</b>	<b>46,099</b>

																Johnston SS										Farmers Valley				Total
Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Clayburg Ring Bus	Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Oak Mound	Joffre SS	Erie South	Substation	Richwood Hill	Damascus SS	Warren Substation	Piercebroke SS	Total				
555,593	5,592,960	777,585	78,759	154,244	21,824	1,568,354	3,031,515	149,524	278,247	90,770	49,381	1,395,544	161,817	2,581,328	1,326,014	74,701	52,956	4,038,724	2,127,724	3,377,260	2,177,830	3,884,837	41,887	778,058	131,978	256,283,707				
586,707	5,754,555	704,462	78,318	156,887	41,105	1,634,743	3,108,363	155,572	305,148	101,188	41,323	1,436,144	169,778	2,651,128	1,336,084	78,868	61,595	4,211,302	2,221,854	3,601,995	2,177,514	4,058,222	43,793	820,066	149,816	256,216,760				
611,940	6,846,181	800,375	79,878	159,495	44,347	1,678,932	3,185,107	156,949	305,746	103,561	42,268	1,477,245	169,852	2,717,844	1,356,043	79,874	63,224	4,383,813	2,338,887	3,808,650	2,246,701	4,193,780	46,386	862,044	167,881	263,877,911				
626,114	6,975,788	826,266	81,438	162,568	45,568	1,733,121	3,262,640	160,827	310,345	105,697	43,268	1,518,351	173,978	2,784,781	1,436,226	80,865	64,973	4,506,330	2,439,973	3,911,345	2,316,891	4,346,299	48,188	894,522	188,803	267,330,968				
638,182	6,998,442	841,161	82,068	164,736	46,770	1,790,310	3,338,884	164,304	322,945	109,352	44,150	1,599,465	177,487	2,851,579	1,486,441	82,446	66,512	4,729,830	2,544,000	4,038,042	2,365,462	4,502,839	50,360	948,000	203,746	270,674,096				
651,250	6,922,096	857,064	84,657	167,281	47,981	1,798,499	3,413,238	167,862	348,544	110,748	45,662	1,690,596	181,465	2,918,287	1,509,235	84,633	68,191	4,902,117	2,648,148	4,150,741	2,484,872	4,607,381	52,968	987,878	221,752	274,603,051				
664,423	6,347,735	872,247	86,117	169,882	49,103	1,839,889	3,492,871	171,859	360,144	113,143	46,034	1,841,715	186,323	2,985,215	1,561,065	86,819	69,700	5,077,378	2,792,244	4,265,440	2,534,262	4,811,325	54,799	1,029,958	239,894	278,574,031				
677,566	6,474,434	889,440	87,677	172,605	50,634	1,879,878	3,569,414	176,337	375,743	115,239	46,937	1,922,844	190,245	3,052,033	1,614,183	88,805	71,430	5,202,200	2,895,547	4,380,138	2,600,662	4,966,476	57,902	1,071,633	271,448	279,323,088				
690,770	6,603,367	904,752	88,237	175,228	52,616	1,920,087	3,646,258	179,014	387,343	117,634	47,919	1,929,095	193,158	3,118,851	1,647,188	90,582	73,089	5,427,348	2,960,451	4,484,839	2,682,657	5,121,017	59,449	1,113,968	46,228	285,158,178				
703,943	6,737,712	920,625	90,796	177,851	53,857	1,969,298	3,723,162	182,891	400,942	120,230	48,861	1,988,901	197,078	3,186,869	1,682,237	92,578	74,788	5,604,658	3,046,655	4,605,540	2,731,662	5,270,865	60,882	1,158,884	64,658	293,355,268				
717,117	6,859,529	936,518	92,266	180,474	54,029	2,009,448	3,787,918	186,369	414,542	122,728	49,803	1,981,250	200,903	3,252,487	1,711,604	94,564	76,347	5,781,700	3,188,658	4,724,239	2,800,687	5,430,115	187,224	1,187,889	62,810	287,408,100				
730,280	6,994,004	952,411	93,918	183,007	55,260	2,048,824	3,864,762	190,946	428,141	125,121	50,748	1,998,084	204,911	3,319,300	1,760,910	96,551	77,886	5,918,230	3,272,763	4,838,839	2,889,672	5,584,889	180,887	1,239,624	101,080	291,088,830				
743,463	7,112,812	968,364	95,478	185,729	56,462	2,089,824	3,941,660	193,124	441,741	127,617	51,688	1,999,098	208,823	3,386,123	1,810,462	98,537	79,625	6,136,340	3,339,887	4,926,642	2,968,878	5,759,219	194,500	1,281,620	103,244	294,737,464				
664,486	6,351,893	872,347	86,117	179,982	49,193	1,839,888	3,489,798	171,859	360,144	113,143	46,034	1,841,701	186,323	2,985,215	1,561,065	86,819	69,700	5,077,378	2,792,244	4,265,444	2,534,262	4,811,326	54,799	1,029,958	239,894	278,574,031				

Trans-Allegheny Interstate Line (

			Attachment 5 - Cost Supp	
<b>Calculation of Distribution Accumulated Depreciation</b>				
December	Source	Prior year FERC Form 1 p219.26.b	For 2018	-
January	company records		For 2019	-
February	company records		For 2019	-
March	company records		For 2019	-
April	company records		For 2019	-
May	company records		For 2019	-
June	company records		For 2019	-
July	company records		For 2019	-
August	company records		For 2019	-
September	company records		For 2019	-
October	company records		For 2019	-
November	company records		For 2019	-
December	p219.26.b		For 2019	-
<b>Distribution Accumulated Depreciation</b>				-
<b>Calculation of Intangible Accumulated Depreciation</b>				
December	Source	Prior year FERC Form 1 p200.21.b	For 2018	14,250,899
December	p200.21.b		For 2019	17,444,436
<b>Accumulated Intangible Depreciation</b>				<b>16,847,619</b>
				<b>17,444,436</b>
25				Link to Appendix A, line 25
<b>Calculation of General Accumulated Depreciation</b>				
December	Source	Prior year FERC Form 1 p219.28b	For 2018	9,882,707
December	p219.28.b		For 2019	13,110,855
<b>Accumulated General Depreciation</b>				<b>11,997,751</b>
24				Link to Appendix A, line 24
<b>Calculation of Production Accumulated Depreciation</b>				
December	Source	Prior year FERC Form 1 p219.20.b-24.b	For 2018	-
January	company records		For 2019	-
February	company records		For 2019	-
March	company records		For 2019	-
April	company records		For 2019	-
May	company records		For 2019	-
June	company records		For 2019	-
July	company records		For 2019	-
August	company records		For 2019	-
September	company records		For 2019	-
October	company records		For 2019	-
November	company records		For 2019	-
December	p219.20.b thru 219.24.b		For 2019	-
<b>Production Accumulated Depreciation</b>				-
8	<b>Total Accumulated Depreciation</b>			<b>302,618,322</b>
				<b>324,361,785</b>
			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
				Begin of year	End of Year (for estimates)	Average of Beginning and Ending Balances	
<b>Materials and Supplies</b>							
40	Transmission Materials & Supplies	p227 B		-	-	-	
37	Undistributed Shares Expense	p227-16		-	-	-	
<b>Allocated General Expenses</b>							
51	Plus Property Under Capital Leases	0 p200.4 c		-	-	-	

**Transmission / Non-transmission Cost Support**

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

**CWIP & Expensed Lease Worksheet**

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
				Begin of year	CWIP in Form 1 Amount	Expensed Leases in Form 1 Amount	
<b>Plant Allocation Factors</b>							
6	Electric Plant in Service	(Note B) Attachment 5		2,161,955,160	-	-	
<b>Plant In Service</b>							
15	Transmission Plant In Service	(Note B) Attachment 5		2,064,865,910	-	-	
<b>Accumulated Depreciation</b>							
23	Transmission Accumulated Depreciation	(Note B) Attachment 5		255,283,793	-	-	

**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
				SDY for Estimate and SDY for Final	Amortization Amount (Over 4 Years)	Calculated End of Year Balance	Average of Beginning and Ending Balances (for estimates and reconciliations)
35	Unamortized Capitalized Pre-Commercial Costs			\$ -	\$ -	\$ -	\$ -

**EPRI Dues Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
				Begin of year	EPRI Dues		
58	Allocated General & Common Expenses			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	Transmission Related	Non-Transmission Related	Details
<b>Directly Assigned A&amp;G</b>							
52	Regulatory Commission Exp Account 528	(Note G) p323-189 b		-	-	-	Link to Appendix A, line 52 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
<b>Directly Assigned A&amp;G</b>							
66	General Advertising Exp Account 530.1	(Note F) p323-191 b		-	-	-	Link to Appendix A, line 66 Enter Details Here

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

MultiState Workpaper

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5	Details
Income Tax Rates		MD 8.25%	WV 6.5%	PA 9.99%	VA 6.0%		
110 SIT-State Income Tax Rate or Composite	(Note H)	Composite 7.455%	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
Directly Assigned A&O					
63 General Advertising Exp Account 530	(Note J) p.223 191.a				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
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			General Description of the Facilities
126 Excluded Transmission Facilities	(Note L)		
Step-Up Facilities			
Instructions:		Enter \$	
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		Or	
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:		Enter \$	
A. Total investment in substation	Example 1,000,000		
B. Identifiable investment in Transmission (provide workpaper)	500,000		
C. Identifiable investment in Distribution (provide workpaper)	400,000		
D. Amount to be excluded (A x (C / (B + C)))	444,444		
			Add more lines if necessary

Prepayments

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Beg. of year	End of Year	Average of Beginning and Ending Balances	Allocation	Transmission Request	Amount	Details
36 Prepayments				Enter \$				
Prepayments		1,080	247,084	124,082	100%	124,082	124,082	
Prepaid Portion: if not included in Prepayments	Prepaid Insurance		0	0	100%	0	0	
Total Prepayments		1,080	247,084	124,082		124,082		

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		1,351,737	
72 Miscellaneous Transmission Expense			
Total Account 566 Miscellaneous Transmission Expenses	p.321 97.b	\$ 1,351,737	
			Cost Element Name
			Labor & Overhead (1)
			Miscellaneous (2)
			Outside Services Legal (3)
			Outside Services Other (4)
			Outside Services Rates (5)
			Advertising (6)
			Travel, Lodging and Meals (7)
			Total
			(1) Labor & overhead amount includes costs allocated to preparation of the preliminary survey and investigation.
			(2) Miscellaneous amount includes rental of volunteer fire department facilities for open houses, Fed EX fees for various mailings from Legal, Procurement, Transmission & Finance, fees for various conference calls and P&M 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.
Net Revenue Requirement			
149 Facility Credits under Section 30.5 of the PJM OATT			



Annual Depreciation Expense														
Cabot \$B	Grandview Capacitor	Potter	Osage Whitely	Armstrong	Farmers Valley	Harvey Run	Doubs \$B	Meadowbrook \$B	802 Jct Substation	Conemaugh-Seward	Luxor	Grandport & Guilford	Handsome Lake-Homer City	Altoona
152	281		14,882	328	2,008	1,255			124,532	2,664	3,450			
151,342	13,533	34,383	110,514	329,708	18,436	17,476	104,080	1,273,246		254,980	21,896	37,270		761,425
			96,055							8,429			35,708	
			350,730							385,003			198,157	42,716
151,494	13,814	34,383	572,721	332,538	19,691	17,476	104,080	1,273,246	124,632	651,084	25,345	37,270	276,580	761,425

Blairville	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	Shinglestown	Claysburg Ring Bus	Johnstown SS Capacitor
						89,286	4,328		2,078		153,803				18,588
69,881	11,958	923,792	193,796	9,216	157,870	1,313,432	184,387	18,717	29,399	14,538	328,367	922,123	44,130	144,608	28,746
						85,158									
						30,048									
69,881	11,958	923,792	193,796	9,216	157,870	1,512,845	190,716	18,717	31,477	14,538	482,260.92	922,123	44,130	163,194	28,746

Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yaegerstown	Hysenar	Oak Mound	Joffe SS	Erie South	Farmers Valley Substation	Richwood Hill	Damascus SS	Warren Substation	Pleasantbrook SS	Total
	114,253														2,591,678
	57,333							118,517	12,132	248,340	615,812		37,894		2,831,608
															-
11,307	155,021	47,011	801,815	543,503	21,813	19,669	63,162	1,130,625	1,364,251	580,332	1,238,721	33,634	465,838	219,350	18,602,520
															-
															-
	11,385														7,420,444
	(644)									862,744					4,078,364
	206,351									1,166,880					8,571,385
															-
															-
															-
11,307	504,900	47,011	801,815	543,503	21,813	19,669	2,006,606	1,240,142	1,376,384	828,681	1,854,533	33,634	503,732	219,354	44,006,294

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	92,563
391	Office Furniture & Equipment	20	SQ	0	5.00	109,944
	Information Systems	10	SQ	0	10.00	452,730
	Data Handling	10	SQ	0	10.00	
392	Transportation Equipment					
	Other Autos	15	SQ	20	6.33	
	Light Trucks	7	S3	20	11.43	
	Medium Truck	11.5	L4	20	6.96	1,805
	Trailers	18	L1	20	6.44	
	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	817,399
398	Miscellaneous Equipment	15	SQ	0	6.67	-
Total General Plant						2,345,101
Total General Plant Depreciation Expense (must tie to p336.10 b & c)						2,345,101
INTANGIBLE PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total
303	Miscellaneous Intangible Plant	5	SQ	0	20.00	3,177,866
Total Intangible Plant						3,177,866
Total Intangible Plant Amortization (must tie to p336.1 d & e)						3,177,866

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 to FTEs	14,070,061
4	Number of FTEs for Allegheny	4,408
5	Cost per FTE	3,162
6	TYALCo FTE's (labor not capitalized) current year	0,000
7	TYALCo PBOP Expense for base year	-
8	TYALCo PBOP Expense in Account 826 for current year	0
9	PBOP Adjustment for Appendix A, Line 57	-
57	Lines 1-9 cannot change absent approval or acceptance by FERC in a separate proceeding.	-

Trans-Allegheny Interstate Line Company

Attachment 5a - Pre-Commercial Costs and CWIP

Step 1 Totals reported below are by project with the amounts to be expensed reported separately from those to be deferred and amortized (note, deferred costs related to 2006 include AFUDC).  
 For Forecasting purposes, Pre-Commercial expenses will be estimated. Total deferred and amortized Pre-commercial costs will be the actual amount agreeing to FERC Form 1 and Attachment 5.

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

Step 3 For the Reconciliation, the total additions to plant in service for that year will be summarized by project to demonstrate no Pre-Commercial costs expensed were included in the additions to plant in service and AFUDC on projects where CW 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 Pre-Commercial Costs		Column D	Column E CWIP	Column F	Column G	
<b>Step 1 For Estimate:</b>			Expensed (Estimated)	Deferred	Amount of Deferred Amortized in Year	<b>Estimate Step 2</b>	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		Amount of Deferred Amortized in Year	<b>For Reconciliation Step 2</b>	CWIP	AFUDC In CWIP	AFUDC (if CWIP was not in Rate Base)
	Prexy - 502 Junction 138 kV (CWIP)		Expensed (Actual)	Deferred					
	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		-	-	-	-	-	-		
2		-	-	-	-	-	-		
3		-	-	-	-	-	-		
4		-	-	-	-	-	-		
...									
<b>Total</b>		-	-	-	-	-	-		
Total Additions to Plant In Service (sum of the above for each project)					Refer to Attachment 5 - Cost Support Plant in Service Worksheet				
Total Additions to Plant in Service reported on pages 204-207 of the Form No. 1					Refer to Attachment 5 - Cost Support Plant in Service Worksheet				
Difference (must be zero)									

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

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









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 Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$ 248,756,431.19	232,897.76	830,378.86	638,257.96	524,638.22	570,809.28	4,312,573	708,599	829,757	873,130	215,062	5,257,758	2,536,533	126,783,830	2,906,503	1,873,454	236,160	99,180	599,355
Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Albiona	Barsville	Conemaugh Transformer	502 Junction Substation	Cabron Center	Hunterstown	Johnston	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor	
7,371,448	52,704	1,539,877	77,611	144,404	213,223	4,346,602	398,718	3,386,693	1,629,181	68,385	5,268,845	592,521	914,892	7,195,250	1,162,932	107,648	85,567	
Yeagerstown	Rider	Monocacy SS	Shuman Hill Sub	Mainsburg SS	Johnston Sub Capacitor	Grover SS	Clayburg Ring Bus	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyawaner	Shawville	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	
137,611	2,276,047	4,889,309	182,840	3,683,849	167,444	104,032	944,170	2,344,533	3,995,810	218,932	115,414	277,105	13,775,615	6,195,550	6,047,989	4,883,078	9,538,120	
Danascus SS	Warren Substation	Joffre Substation S1041	Piercebrook Substation															
196,320	3,038,975	-	1,348,312															

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		
248,756,431	242,807,448	=	5,948,983 <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

Interest 35.19a for March Current Yr		0.4200%				
Month	Yr	1/12 of Step 9	Interest 35.19a for March Current Yr	Months	Interest	Surcharge (Refund) Owed
Jun	Year 1	495,749	0.4200%	11.5	23,945	519,693
Jul	Year 1	495,749	0.4200%	10.5	21,853	517,611
Aug	Year 1	495,749	0.4200%	9.5	19,780	515,529
Sep	Year 1	495,749	0.4200%	8.5	17,698	513,447
Oct	Year 1	495,749	0.4200%	7.5	15,616	511,365
Nov	Year 1	495,749	0.4200%	6.5	13,534	509,283
Dec	Year 1	495,749	0.4200%	5.5	11,452	507,200
Jan	Year 2	495,749	0.4200%	4.5	9,370	505,118
Feb	Year 2	495,749	0.4200%	3.5	7,288	503,036
Mar	Year 2	495,749	0.4200%	2.5	5,205	500,954
Apr	Year 2	495,749	0.4200%	1.5	3,123	498,872
May	Year 2	495,749	0.4200%	0.5	1,041	496,790
Total		5,948,983				6,098,898

		Balance	Interest	Amort	Balance
Jun	Year 2	6,098,898	0.4200%	\$22,223	\$552,290
Jul	Year 2	5,602,290	0.4200%	\$22,223	5,103,596
Aug	Year 2	5,103,596	0.4200%	\$22,223	4,602,808
Sep	Year 2	4,602,808	0.4200%	\$22,223	4,099,917
Oct	Year 2	4,099,917	0.4200%	\$22,223	3,594,914
Nov	Year 2	3,594,914	0.4200%	\$22,223	3,087,789
Dec	Year 2	3,087,789	0.4200%	\$22,223	2,578,535
Jan	Year 3	2,578,535	0.4200%	\$22,223	2,067,142
Feb	Year 3	2,067,142	0.4200%	\$22,223	1,553,601
Mar	Year 3	1,553,601	0.4200%	\$22,223	1,037,903
Apr	Year 3	1,037,903	0.4200%	\$22,223	520,039
May	Year 3	520,039	0.4200%	\$22,223	-
Total with interest				6,266,677	

The difference between the Reconciliation in Step 8 and the forecast in Prior Year with interest \$ 6,266,677 Input to Appendix A, Line 143  
Rev Req based on Year 2 data with estimated Cap Adds for Year 3 (Step 8)  
Revenue Requirement for Year 3 \$ 6,266,677

Reconciliation Amount by Project

Total Revenue Requirement	Potter SS	Cabot SS Transformer	Doubs Transformer #4 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Kammer Transformers (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Bedington Transformer (Monthly additions)	Meadowbrook Transformer (Monthly additions)	North Shenandoah (Monthly additions)	Black Oak (Monthly additions)	Wylie Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)	Osage Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$ 6,266,677	6,673	26,520	12,873	14,947	15,346	104,569	16,050	19,841	18,347	5,305	90,505	49,535	2,946,362	71,088	48,134	8,269	2,561	15,020
Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Albiona	Barsville	Conemaugh Transformer	502 Junction Substation	Cabron Center	Hunterstown	Johnston	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor	
182,759	1,366	39,245	1,990	3,738	5,535	112,675	10,332	96,749	84,202	1,775	136,065	15,360	32,002	280,035	31,436	2,804	2,283	
Yeagerstown	Rider	Monocacy SS	Shuman Hill Sub	Mainsburg SS	Johnston Sub Capacitor	Grover SS	Clayburg Ring Bus	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyawaner	Shawville	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	
1,551	131,087	122,747	3,508	89,827	4,399	3,382	24,693	53,690	81,885	5,103	3,047	7,335	331,074	145,429	125,654	113,305	230,629	
Danascus SS	Warren Substation	Joffre SS	Piercebrook SS															
43,210	80,996	-	151,848															

9 May Year 3

Post results of Step 8 on PJM web site \$ 6,266,677

10 June Year 3

Results of Step 8 go into effect \$ 6,266,677

**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		502 Junction - Territorial Line (CWP + Plant In Service)					Wyle Ridge Transformer (Plant In Service)				Black Oak (SVC) Dynamic Reactive Device (Plant In Service)				
Schedule 12	(Yes or No)	Yes						Yes				Yes			
CIAC	(Yes or No)	No						No				No			
Allowed ROE		12.70%						11.70%				12.70%			
FCR without Incentive ROE		11.0451%						11.0451%				11.0451%			
FCR for This Project		11.7155%						11.0451%				11.7155%			
Investment		900,887,991						17,731,603				32,837,322			
Annual Depreciation Exp from Attachment 5		21,240,606						578,056				1,410,713			
	Invest Yr	Return	Depreciation	Pre-Commercial Exp.	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	
W Incentive ROE	2011	99,504,187.72	21,240,605.57	0.00	0.00	120,744,793.29	1,958,477.40	578,056.88	0.00	2,536,533.28	3,626,922.66	1,410,713.00	0.00	5,037,635.66	
W Incentive ROE	2011	105,543,224.57	21,240,605.57	0.00	0.00	126,783,830.14	1,958,477.40	578,056.88	0.00	2,536,533.28	3,847,045.25	1,410,713.00	0.00	5,257,758.25	

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

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10 "Yes" if a project under PJM OATT Schedule 12, otherwise  
 11 "No"  
 12 "Yes" if the customer has paid a lump sum payment in the  
 amount of the investment on line 29, Otherwise "No"  
 13 Input the allowed ROE  
 14 From line 3 above if "No" on line 12 and From line 7 above if  
 "Yes" on line 12  
 15 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%,  
 then line 3, and if line 12 is "Yes" then line 7  
 16 Forecast - End of prior year net plant plus current year  
 forecast of 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

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

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				No				No				No			
11.70%				11.70%				11.70%				11.70%			
11.0451%				11.0451%				11.0451%				11.0451%			
11.0451%				11.0451%				11.0451%				11.0451%			
1,581,329				6,392,033				6,043,959				5,103,677			
40,402				167,122				162,194				144,892			
Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
174,659.69	40,401.96	0.00	215,061.65	706,007.96	167,121.61	0.00	873,129.57	667,562.72	162,194.28	0.00	829,757.00	563,707.41	144,891.64	0.00	708,599.05
174,659.69	40,401.96	0.00	215,061.65	706,007.96	167,121.61	0.00	873,129.57	667,562.72	162,194.28	0.00	829,757.00	563,707.41	144,891.64	0.00	708,599.05

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



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10 "Yes" if a project under PJM OATT Schedule 12, otherwise  
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 then line 3, and if line 12 is "Yes" then line 7  
 16 Forecast - End of prior year net plant plus current year  
 forecast of 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

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

PJM Upgrade ID: b0704				PJM Upgrade ID: b1941				PJM Upgrade ID: b0563				PJM Upgrade ID: b0564			
Cabot SS - Install Autotransformer				Armstrong				Farmers Valley Capacitor				Harvey Run Capacitor			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
11.0451%				11.0451%				11.0451%				11.0451%			
11.0451%				11.0451%				11.0451%				11.0451%			
6,146,468				13,951,096				1,959,867				739,724			
151,494				332,538				19,691				17,476			
Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
678,884.94	151,493.92	Amount	830,378.86	1,540,915.68	332,538.12	Amount	1,873,453.80	216,469.76	19,690.68	Amount	236,160.44	81,703.46	17,476.20	Amount	99,179.66
678,884.94	151,493.92	0.00	830,378.86	1,540,915.68	332,538.12	0.00	1,873,453.80	216,469.76	19,690.68	0.00	236,160.44	81,703.46	17,476.20	0.00	99,179.66

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



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 amount of the investment on line 29, Otherwise "No"  
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 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

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

PJM Upgrade ID: b1803					PJM Upgrade ID: b1243					PJM Upgrade ID: b0674, b1023, b1023.3					PJM Upgrade ID: b1804				
Doubt SS					Potter SS					Osage Whitley					Meadowbrook SS				
Yes					Yes					Yes					Yes				
No					No					No					No				
11.70%					11.70%					11.70%					11.70%				
11.0451%					11.0451%					11.0451%					11.0451%				
11.0451%					11.0451%					11.0451%					11.0451%				
4,484,111					1,797,304					21,129,531					55,211,714				
104,080					34,383					572,721					1,273,246				
Return	Depreciation	Reconciliation	Revenue		Return	Depreciation	Pre-Commercial Exp.	Reconciliation	Revenue	Return	Depreciation	Pre-Commercial Exp.	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	
495,275.56	104,079.60	0.00	599,355.16		198,514	34,383	0	0	232,897.76	2,333,783	572,721	0	0	2,906,503.48	6,098,201.79	1,273,246.05	0.00	7,371,447.84	
495,275.56	104,079.60	0.00	599,355.16		198,514	34,383	0	0	232,897.76	2,333,783	572,721	0	0	2,906,503.48	6,098,201.79	1,273,246.05	0.00	7,371,447.84	

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

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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

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

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				No				No				No			
11.70%				11.70%				11.70%				11.70%			
11.0451%				11.0451%				11.0451%				11.0451%			
11.0451%				11.0451%				11.0451%				11.0451%			
577,605				13,622,743				24,767,571				1,077,500			
13,814				124,532				651,084				25,345			
Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
63,797.24	13,813.68	0.00	77,610.92	1,504,648.69	124,532.16	0.00	1,629,180.85	2,735,608.75	651,083.90	0.00	3,386,692.65	119,058.67	25,345.20	0.00	144,403.87
63,797.24	13,813.68	0.00	77,610.92	1,504,648.69	124,532.16	0.00	1,629,180.85	2,735,608.75	651,083.90	0.00	3,386,692.65	119,058.67	25,345.20	0.00	144,403.87

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

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10 "Yes" if a project under PJM OATT Schedule 12, otherwise  
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 then line 3, and if line 12 is "Yes" then line 7  
 16 Forecast - End of prior year net plant plus current year  
 forecast of 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

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

PJM Upgrade ID: b1839				PJM Upgrade ID: b1941				PJM Upgrade ID: b1801				PJM Upgrade ID: b1967			
Grandpoint & Guilford				Handsome Lake-Homer City				Altoona				Blairsville			
Yes				Yes				Yes				Yes			
No	11.70%			No	11.70%			No	11.70%			No	11.70%		
	11.0451%				11.0451%				11.0451%				11.0451%		
	11.0451%				11.0451%				11.0451%				11.0451%		
1,593,038				11,437,598				32,459,371				2,977,214			
37,270				276,580				761,425				69,881			
<b>Return</b>	<b>Depreciation</b>	<b>Reconciliation Amount</b>	<b>Revenue</b>	<b>Return</b>	<b>Depreciation</b>	<b>Reconciliation Amount</b>	<b>Revenue</b>	<b>Return</b>	<b>Depreciation</b>	<b>Reconciliation Amount</b>	<b>Revenue</b>	<b>Return</b>	<b>Depreciation</b>	<b>Reconciliation Amount</b>	<b>Revenue</b>
175,952.96	37,270.44	0.00	213,223.40	1,263,296.82	276,580.06	0.00	1,539,876.88	3,585,177.49	761,424.96	0.00	4,346,602.45	328,837.00	69,881.04	0.00	398,718.04
175,952.96	37,270.44	0.00	213,223.40	1,263,296.82	276,580.06	0.00	1,539,876.88	3,585,177.49	761,424.96	0.00	4,346,602.45	328,837.00	69,881.04	0.00	398,718.04

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

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10 "Yes" if a project under PJM OATT Schedule 12, otherwise  
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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 Capx Adds.  
reconciliation – Average of 13 month prior year net plant  
balances plus prior year 13-mo CWIP balances.  
17 Annual Depreciation Exp from Attachment 5

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

PJM Upgrade ID: b1672				PJM Upgrade ID: b1800				PJM Upgrade ID: b1945				PJM Upgrade ID: b1770				PJM Upgrade ID: b1964			
Carbon Center				Hunterstown				Johnstown				Buffalo Road				Moshannon			
Yes				Yes				Yes				Yes				Yes			
No				No				No				No				No			
11.70%				11.70%				11.70%				11.70%				11.70%			
11.0451%				11.0451%				11.0451%				11.0451%				11.0451%			
11.0451%				11.0451%				11.0451%				11.0451%				11.0451%			
910,878				39,339,102				4,424,797				393,738				6,853,900			
11,958				923,792				103,796				9,216				157,870			
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
56,427.07	11,957.52	0.00	68,384.59	4,345,052.27	923,792.47	0.00	5,268,844.74	488,724.25	103,796.40	0.00	592,520.65	43,488.79	9,215.64	0.00	52,704.43	757,021.70	157,870.10	0.00	914,891.80
56,427.07	11,957.52	0.00	68,384.59	4,345,052.27	923,792.47	0.00	5,268,844.74	488,724.25	103,796.40	0.00	592,520.65	43,488.79	9,215.64	0.00	52,704.43	757,021.70	157,870.10	0.00	914,891.80

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

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 15 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%  
 then line 3, and if line 12 is "Yes" then line 7  
 16 Forecast - End of prior year net plant plus current year  
 forecast of CWIP or Cap 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

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

PJM Upgrade ID: b2433.1, b2433.2, b2433.3					PJM Upgrade ID: b1699, b1769					PJM Upgrade ID: b2343					PJM Upgrade ID: b2342					PJM Upgrade ID: b1610					PJM Upgrade ID: b1840				
Waldo Run					Four Mile Junction					West Union SS					Shuman Hill/Mobley					Yeagertown					Rider Sub				
Yes					Yes					Yes					Yes					Yes					Yes				
No					No					No					No					No					No				
11.70%					11.70%					11.70%					11.70%					11.70%					11.70%				
11.0451%					11.0451%					11.0451%					11.0451%					11.0451%					11.0451%				
11.0451%					11.0451%					11.0451%					11.0451%					11.0451%					11.0451%				
51,446,283					8,802,222					805,166					1,370,404					1,048,408					16,035,557				
1,512,945					190,716					18,717					31,477					21,813					504,300				
Return	Depreciation	Reconciliation Amount	Revenue		Return	Depreciation	Reconciliation Amount	Revenue		Return	Depreciation	Reconciliation Amount	Revenue		Return	Depreciation	Reconciliation Amount	Revenue		Return	Depreciation	Reconciliation Amount	Revenue		Return	Depreciation	Reconciliation Amount	Revenue	
5,682,305.32	1,512,944.53	0.00	7,195,249.85		972,216.29	190,715.52	0.00	1,162,931.81		88,931.55	18,716.88	0.00	107,648.43		151,362.86	31,476.72	0.00	182,839.58		115,797.94	21,813.05	0.00	137,610.99		1,771,146.99	504,900.12	0.00	2,276,047.11	
5,682,305.32	1,512,944.53	0.00	7,195,249.85		972,216.29	190,715.52	0.00	1,162,931.81		88,931.55	18,716.88	0.00	107,648.43		151,362.86	31,476.72	0.00	182,839.58		115,797.94	21,813.05	0.00	137,610.99		1,771,146.99	504,900.12	0.00	2,276,047.11	

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

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 11 "No"  
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 amount of the investment on line 29, Otherwise "No"  
 13 Input the allowed ROE  
 14 From line 3 above if "No" on line 12 and From line 7 above if  
 "Yes" on line 12  
 15 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%  
 then line 3, and if line 12 is "Yes" then line 7  
 16 Forecast - End of prior year net plant plus current year  
 forecast of CWIP or Cap Add.  
 reconciliation - Average of 13 month prior year net plant  
 balances plus prior year 13-mo CWIP balances.  
 17 Annual Depreciation Exp from Attachment 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	11.70%			No	11.70%			No	11.70%			No	11.70%			No	11.70%			No	11.70%		
	11.0451%				11.0451%				11.0451%				11.0451%				11.0451%				11.0451%		
	11.0451%				11.0451%				11.0451%				11.0451%				11.0451%				11.0451%		
	35,196,469				643,079				28,522,504				1,255,738				839,514				7,070,776		
	801,815				14,538				543,503				28,746				11,307				163,194		
Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
3,887,493.30	801,815.40	0.00	4,689,308.70	71,028.91	14,537.76	0.00	85,566.67	3,150,345.66	543,503.05	0.00	3,693,848.71	138,697.78	28,746.48	0.00	167,444.26	92,725.36	11,306.52	0.00	104,031.88	780,975.92	163,194.12	0.00	944,170.04
3,887,493.30	801,815.40	0.00	4,689,308.70	71,028.91	14,537.76	0.00	85,566.67	3,150,345.66	543,503.05	0.00	3,693,848.71	138,697.78	28,746.48	0.00	167,444.26	92,725.36	11,306.52	0.00	104,031.88	780,975.92	163,194.12	0.00	944,170.04

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

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

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See Calculations for each item below  
 See Calculations for each item below

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	11.70%			No	11.70%			No	11.70%			No	11.70%			No	11.70%		
	11.0451%				11.0451%				11.0451%				11.0451%				11.0451%		
	11.0451%				11.0451%				11.0451%				11.0451%				11.0451%		
	16,860,505				27,828,461				1,582,618				866,851				2,083,217		
	482,270				922,123				44,130				19,669				47,011		
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
1,862,263.57	482,269.92	0.00	2,344,533.49	3,073,687.72	922,122.60	0.00	3,995,810.32	174,802.14	44,129.76	0.00	218,931.90	95,744.72	19,669.44	0.00	115,414.16	230,093.93	47,011.44	0.00	277,105.37
1,862,263.57	482,269.92	0.00	2,344,533.49	3,073,687.72	922,122.60	0.00	3,995,810.32	174,802.14	44,129.76	0.00	218,931.90	95,744.72	19,669.44	0.00	115,414.16	230,093.93	47,011.44	0.00	277,105.37

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

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

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

PJM Upgrade ID: b2475				PJM Upgrade ID: b2547.1				PJM Upgrade ID: b2441				PJM Upgrade ID: b1991				PJM Upgrade ID: b2545				PJM Upgrade ID: b2261			
Oak Mound				Joffre SS				Erie South				Farmers Valley Substation				Richwood Hill				Damascus SS			
Yes				Yes				Yes				Yes				Yes				Yes			
No	11.70%			No	11.70%			No	11.70%			No	11.70%			No	11.70%			No	11.70%		
	11.0451%				11.0451%				11.0451%				11.0451%				11.0451%				11.0451%		
	11.0451%				11.0451%				11.0451%				11.0451%				11.0451%				11.0451%		
	105,737,247				44,753,631				42,295,641				36,707,576				69,565,424				1,472,918		
	2,096,806				1,249,142				1,376,384				828,681				1,854,533				33,634		
Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
11,678,809.05	2,096,806.20	0.00	13,775,615.25	4,946,407.18	1,249,142.40	0.00	6,195,549.58	4,671,605.59	1,376,383.55	0.00	6,047,989.14	4,054,397.00	828,680.56	0.00	4,883,077.56	7,683,586.68	1,854,532.87	0.00	9,538,119.55	162,685.59	33,634.05	0.00	196,319.64
11,678,809.05	2,096,806.20	0.00	13,775,615.25	4,946,407.18	1,249,142.40	0.00	6,195,549.58	4,671,605.59	1,376,383.55	0.00	6,047,989.14	4,054,397.00	828,680.56	0.00	4,883,077.56	7,683,586.68	1,854,532.87	0.00	9,538,119.55	162,685.59	33,634.05	0.00	196,319.64

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



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

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

PJM Upgrade ID: b2494				PJM Upgrade ID: s1041				PJM Upgrade ID: b2587				Total	Incentive Charged	Revenue Credit	
Warren Substation				Joffre Substation S1041				Piercebrook Substation							
Yes				Yes				Yes							
No	11.70%			No	11.70%			No	11.70%						
	11.0451%				11.0451%				11.0451%						
	11.0451%				11.0451%				11.0451%						
	22,953,510				0				10,221,308						
	503,732				0				219,356						
Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue				
2,535,243.49	503,731.84	0.00	3,038,975.33	0.00	0.00	0.00	0.00	1,128,956.06	219,356.02	0.00	1,348,312.08	242,497,271.74			
2,535,243.49	503,731.84	0.00	3,038,975.33	0.00	0.00	0.00	0.00	1,128,956.06	219,356.02	0.00	1,348,312.08	248,756,431.19	248,756,431.19		

\$6,259,159.44  
 Ax A Line 148

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

**Template for Annual Information Filings with Formula Rate Debt Cost Disclosure and True-Up**  
Attachment 6, 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 12/31/2019**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
			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 Ratio	Effective Cost Rate (Tables 2 and 3)	Weighted Debt Cost at t = N (j) * (i)
	<b>HN</b>	Issue Date								
	<b>Long Term Debt C 12/31/2019</b>									
	<b>File Mortgage Bonds:</b>									
(1)	3.85% Senior Unsecured Notes	12/11/2014	\$ 550,000,000	\$ 545,247,429	\$ 547,537,066	12	\$ 547,537,066.00	88.00%	3.95%	3.48%
(2)	3.79% Senior Unsecured Notes	10/16/2015	\$ 75,000,000	\$ 74,437,647	\$ 74,681,919	12	\$ 74,681,919.00	12.003%	3.85%	0.48%
	<b>Total</b>		<b>\$ 625,000,000</b>		<b>\$ 622,218,985</b>		<b>\$ 622,218,985</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).  
Interim (individual debtments) debt cost calculations shall be taken to four decimals in percentages (7.2100%, 6.2952%) 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 12/31/2019**

	(aa)	(bb)	(cc)	(dd)	(ee)	(ff)	(gg)	(hh)	(ii)	(jj)	(kk)	(ll)
	Long Term Debt Iss Affiliate	Issue Date	Amount Issued	(Discount) Premium at Issuance	Issuance Expense	Loss/Gain on Recognized Debt	Less Related ADIT (Attachment 1)	Net Proceeds	Net Proceeds Ratio	Coupon Rate	Annual Interest	Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)
(1)	3.85% Senior Unsecured Nfo	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)	3.79% Senior Unsecured Notes	10/16/2015	75,000,000		562,333			\$ 74,437,647	99.2502	0.03796	\$ 2,820,000	3.85%
	<b>TOTALS</b>		<b>\$ 625,000,000</b>	<b>(418,000)</b>	<b>\$ 4,896,904</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 Debtments (YTM at Issuance): the t=0 Cashflow C, 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	
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	6.13%	3.86%	4.05%	4.34%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%
Bond \$450M Interest Rate	\$ 450,000,000					4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Revolver Interest Rate	\$ 350,000,000	Draw 1	DONE			3.249%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 2, 3, 4	DONE			3.247%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 5	DONE			3.251%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 6	DONE - Roll over Draw 1 and 4			3.316%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 7	DONE			3.361%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 8	DONE - Roll over Draw 2, 3 and 5			3.422%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 9	DONE			3.417%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 10	DONE			3.348%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 11	DONE - Roll over Draw 6 and 9			3.498%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 12	DONE - Roll over Draw 10			3.418%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 13	DONE - Roll over Draw 7 and 8			3.398%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 14	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 15	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 16	DONE - Roll over Draw 11			3.289%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 17	DONE			3.248%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 17A	DONE - Roll over Draw 12, 14 and 15			3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 18	DONE - Roll over Draw 13 and 17			3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 19	DONE				3.283%	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)	(J)	(K)
Year	Capital Expenditures	Principle Drawn In Quarter (\$000's)	Principle Drawn To Date	Outstanding Debt Balance	Interest Expense	Origination Fees	Commitment	Net Cash Flows (D-F-G-H)	Interest at effective rate	Amortization of origination fees and commitment fees
2008										
12/24/2007	Q4	68,183,000	10,000,000	10,000,000	10,000,000	734,955.02		9,265,045	-	-
01/31/2008	Q1			10,000,000	9,265,045	31,013.00		(31,013)	46,132	46,132
02/4/2008	Q1			10,000,000	9,280,164	69,578.45		(69,578)	4,853	4,853
02/6/2008	Q1			10,000,000	9,215,438	137.50		(138)	2,409	2,409
02/29/2008	Q1			10,000,000	9,217,710	2,960.00		(2,960)	27,752	27,752
03/5/2008	Q1			10,000,000	9,242,502	125,384.16		(125,384)	6,042	6,042
3/24/2008	Q1	25,543,000		10,000,000	9,123,160	155,047.57		(155,048)	22,684	(132,363)
03/31/2008	Q1			10,000,000	8,950,797	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	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)	108,439	108,439
10/29/2008	Q4			65,000,000	55,361,963		2,030.03	(2,030)	266.90	266.90
11/19/2008	Q4			65,000,000	55,448,597	96,048.71		(96,049)	152,404	152,404



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%
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	<u>7,796,079</u>

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	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	(3,693,655)
3/2/2012	Q1	-	450,000,000	439,773,352			(3,070)	2,594,240	2,594,240
7/15/2012	Q3	-	450,000,000	442,364,522	9,000,000		(9,000,000)	7,874,847	(1,125,153)
1/15/2013	Q1	-	450,000,000	441,239,369	9,000,000		(9,000,000)	10,740,283	1,740,283
7/15/2013	Q3	-	450,000,000	442,979,652	9,000,000		(9,000,000)	10,604,752	1,604,752
1/15/2014	Q1	-	450,000,000	444,584,404	9,000,000		(9,000,000)	10,821,705	1,821,705
7/15/2014	Q3	-	450,000,000	446,406,108	9,000,000		(9,000,000)	10,686,780	1,686,780
1/15/2015	Q1	(450,000,000)	-	448,092,888	9,000,000		(459,000,000)	10,907,105	1,907,105
								-	-

Commitment fees for 4th quarter 2008

**ATTACHMENT 2**  
**Annual Transmission Revenue Requirements**  
**For 2020 Rate Year**

ATTACHMENT H-18A

<b>Trans-Allegheny Interstate Line Company</b>			
<b>Formula Rate -- Appendix A</b>	<b>Notes</b>	<b>FERC Form 1 Page # or Instruction</b>	<b>TrAILCo</b>
<b>Shaded cells are input cells</b>			
			<b>2020 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	2,195,698,539
7	Total Plant In Service	(Line 6)	2,195,698,539
8	Accumulated Depreciation (Total Electric Plant)	Attachment 5	324,361,785
9	Total Accumulated Depreciation	(Line 8)	324,361,785
10	Net Plant	(Line 7 - Line 9)	1,871,336,754
11	Transmission Gross Plant	(Line 15 + Line 21)	2,195,698,539
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)	1,871,336,754
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	2,077,329,305
16	New Trans. Plant Adds. for Current Calendar Year (13 average balance)	(Note B) Attachment 6	1,971,815
17	<b>Total Transmission Plant</b>	(Line 15 + Line 16)	<b>2,079,301,120</b>
18	General & Intangible	Attachment 5	118,369,234
19	Total General & Intangible	(Line 18)	118,369,234
20	Wage & Salary Allocator	(Line 5)	100.0000%
21	<b>Transmission Related General and Intangible Plant</b>	(Line 19 * Line 20)	<b>118,369,234</b>
22	<b>Transmission Related Plant</b>	(Line 17 + Line 21)	<b>2,197,670,354</b>
<b>Accumulated Depreciation</b>			
23	Transmission Accumulated Depreciation	(Note B) Attachment 5	294,797,494
24	Accumulated General Depreciation	Attachment 5	12,119,855
25	Accumulated Intangible Amortization	Attachment 5	17,444,436
26	Total Accumulated General and Intangible Depreciation	(Sum Lines 24 to 25)	29,564,291
27	Wage & Salary Allocator	(Line 5)	100.0000%
28	<b>Transmission Related General &amp; Intangible Accumulated Depreciation</b>	(Line 26 * Line 27)	<b>29,564,291</b>
29	<b>Total Transmission Related Accumulated Depreciation</b>	(Line 23 + Line 28)	<b>324,361,785</b>
30	<b>Total Transmission Related Net Property, Plant &amp; Equipment</b>	(Line 22 - Line 29)	<b>1,873,308,569</b>

<b>Adjustment To Rate Base</b>				
<b>Accumulated Deferred Income Taxes</b>				
31	ADIT net of FASB 106 and 109	Enter Negative	Attachment 1	-416,208,944
32	<b>Transmission Related Accumulated Deferred Income Taxes</b>		(Line 31)	<b>-416,208,944</b>
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	<b>124,082</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)	16,039,238
43	1/8th Rule		1/8	12.5%
44	<b>Transmission Related Cash Working Capital</b>		(Line 42 * Line 43)	<b>2,004,905</b>
45	<b>Total Adjustment to Rate Base</b>		(Lines 32 + 33 + 34 + 35+ 36 + 41 + 44)	<b>-414,079,957</b>
46	<b>Rate Base</b>		(Line 30 + Line 45)	<b>1,459,228,612</b>

<b>O&amp;M</b>				
<b>Transmission O&amp;M</b>				
47	Transmission O&M		p321.112.b	8,238,722
48	Less Account 566 Misc Trans Exp listed on line 73 below.)		(line 73)	1,351,737
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>6,886,985</b>
<b>A&amp;G Expenses</b>				
53	Total A&G		p323.197.b	7,800,516
54	Less Property Insurance Account 924		p323.185.b	34,695
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>7,765,821</b>
60	Wage & Salary Allocator		(Line 5)	100.0000%
61	<b>Transmission Related A&amp;G Expenses</b>		(Line 59 * Line 60)	<b>7,765,821</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	34,695
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5	0
67	Total Accounts 928 and 930.1 - General		(Line 65 + Line 66)	34,695
68	Net Plant Allocator		(Line 14)	100.0000%
69	<b>A&amp;G Directly Assigned to Transmissior</b>		(Line 67 * Line 68)	<b>34,695</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	1,351,737
73	Total Account 566		Sum (Lines 70 to 72)	<b>1,351,737</b>
74	<b>Total Transmission O&amp;M</b>		(Lines 52 + 61 + 64 + 69 + 73)	<b>16,039,238</b>



**Depreciation & Amortization Expense**

<b>Depreciation Expense</b>			
75	Transmission Depreciation Expense	Attachment 5	44,096,294
76	General Depreciation	Attachment 5	2,345,101
77	Intangible Amortization	(Note A) Attachment 5	3,177,866
78	Total	(Line 76 + Line 77)	5,522,967
79	Wage & Salary Allocator	(Line 5)	100.0000%
80	<b>Transmission Related General Depreciation and Intangible Amortization</b>	(Line 78 * Line 79)	<b>5,522,967</b>
81	<b>Total Transmission Depreciation &amp; Amortization</b>	<b>(Lines 75 + 80)</b>	<b>49,619,261</b>

**Taxes Other than Income**

82	Transmission Related Taxes Other than Income	Attachment 2	14,413,947
83	<b>Total Taxes Other than Income</b>	<b>(Line 82)</b>	<b>14,413,947</b>

**Return / Capitalization Calculations**

84	Preferred Dividends	enter positive	p118.29.c	0
<b>Common Stock</b>				
85	Proprietary Capital		p112.16.c	934,033,865
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)	<b>934,033,865</b>
<b>Capitalization</b>				
90	Long Term Debt	(Note N)		624,783,740
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)	<b>624,783,740</b>
95	Preferred Stock		p112.3.c	0
96	Common Stock		(Line 89)	934,033,865
97	<b>Total Capitalization</b>		(Sum Lines 94 to 96)	<b>1,558,817,605</b>
98	Debt %	Total Long Term Debt	(Note N) (Line 94 / Line 97)	40.0806%
99	Preferred %	Preferred Stock	(Note N) (Line 95 / Line 97)	0.0000%
100	Common %	Common Stock	(Note N) (Line 96 / Line 97)	59.9194%
101	Debt Cost	Total Long Term Debt		0.0394
102	Preferred Cost	Preferred Stock	(Line 84 / Line 95)	0.0000
103	Common Cost	Common Cost	(Note I) The most recent FERC approved ROE	0.1170
104	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 98 * Line 101)	0.0158
105	Weighted Cost of Preferred	Preferred Stock	(Line 99 * Line 102)	0.0000
106	Weighted Cost of Common	Common Stock	(Line 100 * Line 103)	0.0701
107	<b>Rate of Return on Rate Base ( ROR )</b>		(Sum Lines 104 to 106)	<b>0.0859</b>
108	<b>Investment Return = Rate Base * Rate of Return</b>		<b>(Line 46 * Line 107)</b>	<b>125,344,002</b>

<b>Composite Income Taxes</b>			
<b>Income Tax Rates</b>			
109	FIT=Federal Income Tax Rate	(Note H)	21.00%
110	SIT=State Income Tax Rate or Composite		7.41%
111	p	(percent of federal income tax deductible for state purp	0.00%
112	T	$T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$	26.85%
113	T/(1-T)		36.71%
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>37,555,193</b>
115	<b>Total Income Taxes</b>	<b>(Line 114)</b>	<b>37,555,193</b>

**REVENUE REQUIREMENT**

<b>Summary</b>			
116	Net Property, Plant & Equipment	(Line 30)	1,873,308,569
117	Total Adjustment to Rate Base	(Line 45)	-414,079,957
118	<b>Rate Base</b>	(Line 46)	<b>1,459,228,612</b>
119	Total Transmission O&M	(Line 74)	16,039,238
120	Total Transmission Depreciation & Amortization	(Line 81)	49,619,261
121	Taxes Other than Income	(Line 83)	14,413,947
122	Investment Return	(Line 108)	125,344,002
123	Income Taxes	(Line 115)	37,555,193
124	<b>Gross Revenue Requirement</b>	<b>(Sum Lines 119 to 123)</b>	<b>242,971,641</b>

<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>			
125	Transmission Plant In Service	(Line 22)	2,197,670,354
126	Excluded Transmission Facilities	(Note L) Attachment 5	0
127	Included Transmission Facilities	(Line 125 - Line 126)	2,197,670,354
128	Inclusion Ratio	(Line 127 / Line 125)	100.00%
129	Gross Revenue Requirement	(Line 124)	242,971,641
130	<b>Adjusted Gross Revenue Requirement</b>	(Line 128 * Line 129)	<b>242,971,641</b>
<b>Revenue Credits</b>			
131	Revenue Credits	Attachment 3	1,670,301
132	<b>Net Revenue Requirement</b>	<b>(Line 130 - Line 131)</b>	<b>241,301,340</b>

<b>Net Plant Carrying Charge</b>			
133	Net Revenue Requirement	(Line 132)	241,301,340
134	Net Transmission Plant + CWIP	(Line 17 - Line 23 + Line 33)	1,784,503,626
135	FCR	(Line 133 / Line 134)	13.5220%
136	FCR without Depreciation	(Line 133 - Line 75) / Line 134	11.0510%
137	FCR without Depreciation and Pre-Commercial Costs	(Line 133 - Line 70 - Line 71 - Line 75) / Line 134	11.0510%
138	FCR without Depreciation, Return, nor Income Taxes	(Line 133 - Line 75 - Line 108 - Line 115) / Line 134	1.9224%

<b>Net Plant Carrying Charge Calculation with Incentive ROE</b>			
139	Net Revenue Requirement Less Return and Taxes	(Line 132 - Line 122 - Line 123)	78,402,145
140	Increased Return and Taxes	Attachment 4	174,852,649
141	Net Revenue Requirement with Incentive ROE	(Line 139 + Line 140)	253,254,793
142	Net Transmission Plant + CWIP	(Line 17 - Line 23+ Line 33)	1,784,503,626
143	FCR with Incentive ROE	(Line 141 / Line 142)	14.1919%
144	FCR with Incentive ROE without Depreciation	(Line 141 - Line 75) / Line 142	11.7208%
145	FCR with Incentive ROE without Depreciation and Pre-Commercial	(Line 141 - Line 70 - Line 71 - Line 75) / Line 142	11.7208%
146	<b>Net Revenue Requirement</b>	(Line 132)	<b>241,301,340.19</b>
147	Reconciliation amount	Attachment 6	6,266,676.73
148	Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones	Attachment 7	6,182,960.65
149	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	0.00
150	<b>Net Zonal Revenue Requirement</b>	(Line 146 + 147 + 148 + 149)	<b>253,750,977.57</b>

<b>Network Zonal Service Rate</b>			
151	1 CP Peak	(Note K) PJM Data	N/A
152	Rate (\$/MW-Year)	(Line 150 / 151)	N/A
153	<b>Network Service Rate (\$/MW/Year)</b>	<b>(Line 152)</b>	<b>N/A</b>

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

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	568,563,524	569,936,139	569,936,139		569,936,139	-	-	569,936,139
2 ADIT-283 From Account Total Below	92,932,903	98,318,035	98,318,034		87,175,964	-	-	87,175,964
3 ADIT-190 From Account Total Below	(259,063,205)	(242,077,005)	(242,077,005)		(240,903,179)	-	-	(240,903,179)
4 Subtotal					416,208,944	-	-	416,208,944
5 Wages & Salary Allocator							100.0000%	
6 Gross Plant Allocator						100.0000%		
7 ADIT					416,208,944	-	-	416,208,944

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 Est. for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Accelerated Tax Depri-FED-Norm AMT Carryforward	(3)	3	3			3			Additional tax depreciation over book Paid AMT tax which generates a credit
Charitable Contribution - VA RTA	135	182	182			182			Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
Charitable Contribution - WV RTA	1,761	1,636	1,636			1,636			Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
Charitable Contribution Carryforward	-	2,436	2,436			2,436			Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
CIAC-Fed-Norm	1,330,290	1,401,210	1,401,210			1,401,210			Taxable CIAC
CIAC-Fed-Norm-Incurred-CWIP	1,892,585	1,892,585	1,892,585			1,892,585			Taxable CIAC
CIAC-MD-Norm-Incurred-CWIP	21,594	21,595	21,595			21,595			Taxable CIAC
CIAC-PA-Norm	103,436	110,050	110,050			110,050			Taxable CIAC
CIAC-PA-Norm-Incurred-CWIP	71,176	71,176	71,176			71,176			Taxable CIAC
CIAC-VA-Norm	(36,945)	(33,985)	(33,985)			(33,985)			Taxable CIAC
CIAC-VA-Norm-Incurred-CWIP	20,558	20,558	20,558			20,558			Taxable CIAC
CIAC-WV-Norm	100,900	113,461	113,461			113,461			Taxable CIAC
CIAC-WV-Norm-Incurred-CWIP	157,677	157,678	157,678			157,678			Taxable CIAC
Deferral Amortization of Excess Def Income Taxes	2,049,003	4,109,966	4,109,966			4,109,966			Resulting from deferral of refund of excess ADIT due to customer
FASB 109 Gross-UP	(7,531,112)	(5,648,441)	(5,648,441)			(5,648,441)			Redress of the tax portion (gross-up) for property items included in account 190
Federal NOL	157,650,152	139,550,451	139,550,451			139,550,451			Result of bonus depreciation
Merger Costs: D&O Insurance	1,003	674	674		674				Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement
Merger Costs: Licenses	46,271	31,102	31,102		31,102				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	2,847,069	1,939,726	1,939,726			1,939,726			Result of bonus depreciation
NOL Deferred Tax Asset - LT WV	17,926,330	18,117,327	18,117,327			18,117,327			Result of bonus depreciation
Pension/OPEB - Other Def Cr. or Dr.	1,456,511	2,135,099	2,135,099			2,135,099			Pension related temporary difference associated with Service Company allocations
Purch Acct-LTD FMV	1,186,908	1,142,050	1,142,050		1,142,050				Reflects the adjustments and subsequent amortization of the regulatory asset associated with the adjusted debt balances amortizing from the FE/AYE merger (Offset is PAA - LT Regulatory Asset Amort below in 283)
State Income Tax Deductible	1,557,234	1,324,983	1,324,983			1,324,983			Deductions related to state income taxes
Tax Interest Capitalized-Fed-Norm	28,837,213	28,215,976	28,215,976			28,215,976			Actual amount of tax interest capitalized
Tax Interest Capitalized-Fed-Norm-Incurred-CWIP	32,573,737	32,695,354	32,695,354			32,695,354			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm	408,742	399,855	399,855			399,855			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm-Incurred-CWIP	311,239	313,896	313,896			313,896			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm	683,025	678,184	678,184			678,184			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm-Incurred-CWIP	1,031,080	1,042,130	1,042,130			1,042,130			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm	488,748	478,967	478,967			478,967			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Incurred-CWIP	334,330	337,100	337,100			337,100			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm	2,616,645	2,568,386	2,568,386			2,568,386			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Incurred-CWIP	2,579,792	2,595,865	2,595,865			2,595,865			Actual amount of tax interest capitalized
Subtotal	251,532,093	236,428,564	236,428,564		1,173,826	235,254,738			
Less FASB 109 included above	(7,531,112)	(5,648,441)	(5,648,441)		-	(5,648,441)			
Less FASB 106 included above									
Total	259,063,205	242,077,005	242,077,005		1,173,826	240,903,179			

Instructions for Account 190:

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

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	B3	C			D	E	F	G	JUSTIFICATION
	Trans-Allegheny Interstate Company										
ADIT - 282	Beg of Year Balance p274.9.b	End of Year Balance p275.9.k	End of Year Est. for Final Total	Retail Related	Gas, Prod Or Other Related Related	Only Transmission Related Related	Plant Related Related	Labor Related Related			
A&G Expenses Capitalized	9,478,039	10,790,565	10,790,565			10,790,565				Basis difference relating to A&G expense	
Accelerated Tax Depreciation	524,573,784	522,172,111	522,172,111			522,172,111				Additional tax depreciation over boo	
Additional State Depreciation MD	2,863,698	3,219,830	3,219,830			3,219,830				Temporary difference for additional state depreciation allowed for MD tax retu	
Additional State Depreciation PA	8,191,045	8,827,262	8,827,262			8,827,262				Temporary difference for additional state depreciation allowed for PA tax retu	
Additional State Depreciation VA	3,989,249	4,347,502	4,347,502			4,347,502				Temporary difference for additional state depreciation allowed for VA tax retu	
Additional State Depreciation WV	47,583,246	47,664,825	47,664,825			47,664,825				Temporary difference for additional state depreciation allowed for WV tax retu	
AFUDC Debt	4,207,355	4,157,312	4,157,312			4,157,312				Portion of AFUDC Debt that relates to property and booked to account 28	
Capitalized Vertical Tree Trimming	113,822	136,389	136,389			136,389				Temporary difference that is capitalized for book purposes but deductible for ta purposes	
Cost of Removal	(2,478,894)	(2,420,551)	(2,420,551)			(2,420,551)				Temporary difference arising for removal of plant/property	
FASB 109 Gross-Up	(178,308,361)	(178,739,307)	(178,739,307)			(178,739,307)				Reclass of the tax portion (gross-up) for property items included in account 28	
Other Basis Differences	(32,849,822)	(31,387,601)	(31,387,601)			(31,387,601)				Other property related temporary difference	
Sale of Property - Book Gain or (Loss)	(167,759)	(338,594)	(338,594)			(338,594)				Temporary difference reversing book costs for selling proper	
T&D Repairs	3,246,731	3,019,105	3,019,105			3,019,105				Repair deduction on capitalized book asset deductible for tax purposes unde Rev. Proc. 2011-43	
Vegetation Management - Transmission	(186,970)	(252,016)	(252,016)			(252,016)				Vegetation management transmission corridor capital cost and depreciator expenses required for the regulatory financial statement schedules	
Subtotal	390,255,164	391,196,833	391,196,833	-	-	391,196,833	-	-			
Less FASB 109 included above	(178,308,361)	(178,739,307)	(178,739,307)	-	-	(178,739,307)	-	-			
Less FASB 106 included above	-	-	-	-	-	-	-	-			
Total	568,563,524	569,936,139	569,936,139	-	-	569,936,139	-	-			

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	
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	JUSTIFICATION
AFUDC Debt-FED-Norm-Reversal-CWIP	-	1							
Charitable Contribution Slate & Local RTA	2,853	3,330	3,330			3,330			Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
CIAC-Fed-Norm-Reversal-CWIP	1,892,583	1,993,378	1,993,378			1,993,378			Taxable CIAC
CIAC-MD-Norm	(78,133)	(78,348)	(78,348)			(78,348)			Taxable CIAC
CIAC-MD-Norm-Reversal-CWIP	21,814	23,936	23,936			23,936			Taxable CIAC
CIAC-PA-Norm-Reversal-CWIP	121,734	130,792	130,792			130,792			Taxable CIAC
CIAC-VA-Norm-Reversal-CWIP	14,553	16,595	16,595			16,595			Taxable CIAC
CIAC-WV-Norm-Reversal-CWIP	135,495	150,367	150,367			150,367			Taxable CIAC
Deferred Charge-EIB	20,739	22,065	22,065			22,065			Allocated portion of total liabilities relating to captive insuranc
FASB 109 Gross-Up	17,820,512	24,438,439	24,438,439				24,438,439		Reclass of the tax portion (gross-up) for property items included in account 28
PAA - LT Regulatory Asset Amort	1,186,908	1,142,050	1,142,050		1,142,050				Reflects the adjustments and subsequent amortization of adjusted deb balances associated with the FE/AYE merger
PJM Receivable	34,784,038	29,665,465	29,665,465			29,665,465			Comparison of actual to forecast revenues - non-property relate
SCD1 Timing Allocation	319,254	256,096	256,096			256,096			Timing differences related to service company allocation
Tax Interest Capitalized-Fed-Norm-Reversal-CWIP	32,198,345	32,375,068	32,375,068				32,375,068		Actual amount of tax interest capitalizac
Tax Interest Capitalized-MD-Norm-Reversal-CWIP	307,012	310,780	310,780				310,780		Actual amount of tax interest capitalizac
Tax Interest Capitalized-PA-Norm-Reversal-CWIP	1,021,294	1,037,239	1,037,239				1,037,239		Actual amount of tax interest capitalizac
Tax Interest Capitalized-VA-Norm-Reversal-CWIP	329,176	332,913	332,913				332,913		Actual amount of tax interest capitalizac
Tax Interest Capitalized-WV-Norm-Reversal-CWIP	2,541,838	2,566,965	2,566,965				2,566,965		Actual amount of tax interest capitalizac
Valuation Allowance NOL WV	17,926,331	18,117,327	18,117,327				18,117,327		Valuation allowances recorded against state NOL carryforwards not expecte to be realized
Vegetation Management	186,970	252,016	252,016				252,016		Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
Subtotal	110,753,315	112,756,474	112,756,473		1,142,050	111,614,423	-	-	
Less FASB 109 included above	17,820,512	24,438,439	24,438,439	-	-	24,438,439	-	-	
Less FASB 106 included above									
Total	92,932,803	88,318,035	88,318,034	-	1,142,050	87,175,984	-	-	

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	2018 State Property WV	p263.32(i)	5,488,280	100.0000%	\$ 5,488,280
1.2	2019 State Property WV	p263.33(i)	5,644,783	100.0000%	5,644,783
1.3	2018 State Property PA (PURTA)	p263.21(i)	(1,526)	100.0000%	(1,526)
1.4	2019 State Property PA (PURTA)	p263.22(i)	33,526	100.0000%	33,526
1.5	2018 Local Property WV	p263.1.1(i)	4,749	100.0000%	4,749
1.6	2019 Local Property WV	p263.1.2(i)	5,157	100.0000%	5,157
1.7	2019 Local Property VA	p263.1.5(i)	1,686,135	100.0000%	1,686,135
1.8	2019 Local Property PA	p263.1.8(i)	4,730	100.0000%	4,730
1.9	2018 Local Property MD	p263.1.11(i)	731,317	100.0000%	731,317
2.0	2019 Local Property MD	p263.1.12(i)	777,394	100.0000%	777,394
<b>3</b>	<b>Total Plant Related</b>		<b>14,374,545</b>	<b>100.0000%</b>	<b>14,374,545</b>
<b>Labor Related</b>		<b>Wages &amp; Salary Allocator</b>			
4	Accrued Federal FICA		0		
5	MD Filing Fee		300		
6	Federal - Excise		1,591		
7	Federal - Other		37,403		
<b>8</b>	<b>Total Labor Related</b>		<b>39,294</b>	<b>100.0000%</b>	<b>39,294</b>
<b>Other Included</b>		<b>Gross Plant Allocator</b>			
9	State Sales/Use Tax PA	p263.18(i)	108	100.0000%	108
10			0		0
11			0		0
<b>12</b>	<b>Total Other Included</b>		<b>108</b>	<b>100.0000%</b>	<b>108</b>
<b>13</b>	<b>Total Included (Lines 4 + 8 + 12)</b>		<b>14,413,947</b>		<b>14,413,947</b> Input to Appendix A, Line 82
<b>Retail Related Other Taxes to be Excluded</b>					
14	Federal Income Tax	p263.2(i)	10,337,733		
15	Corporate Net Income Tax MD	p263.10(i)	204,162		
16	Corporate Net Income Tax PA	p263.16(i)	1,510,556		
17	Corporate Net Income Tax VA	p263.26(i)	203,969		
18	Corporate Net Income Tax WV	p263.30(i)	4,568,872		
<b>19</b>	<b>Subtotal, Excluded</b>		<b>16,825,292</b>		
<b>20</b>	<b>Total, Included and Excluded (Line 13 + Line 19)</b>		<b>31,239,239</b>		
<b>21</b>	<b>Total Other Taxes from p114.14.c</b>		<b>14,413,947</b>		
<b>22</b>	<b>Difference (Line 20 - Line 21)</b>		<b>16,825,292</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
<b>Account 454 - Rent from Electric Property</b>			
1	Rent from Electric Property - Transmission Related (Note 3)	-	Page 300 Line: 19 Column: b
2	Total Rent Revenues (Line 1)	-	
<b>Account 456 - Other Electric Revenues (Note 1)</b>			
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)	-	p328-330 Footnote Data Schedule Page:
5	Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner	1,670,301	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)	1,670,301	
12	Less line 14g	-	
13	Total Revenue Credits (Line 11 - Line 12)	<u>1,670,301</u>	Input to Appendix A, Line 131
<b>Revenue Adjustment to determine Revenue Credit</b>			
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	1,670,301	
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			174,852,649	Input to Appendix A, Line 140
B	Return and Taxes at High End of the range of Reasonableness	(Sum Lines 26 and 33 from below)			
B	Difference between Base ROE and Incentive ROE			100	
<b>Return Calculation</b>					
					<b>Source Reference</b>
1	Rate Base			1,459,228,612	Appendix A, Line 46
2	Preferred Dividends	enter positive		0	Appendix A, Line 84
	Common Stock				
3	Proprietary Capital			934,033,865	Appendix A, Line 85
4	Less Accumulated Other Comprehensive Income Account 219			0	Appendix A, Line 86
5	Less Preferred Stock			0	Appendix A, Line 87
6	Less Account 216.1			0	Appendix A, Line 88
7	Common Stock			934,033,865	Appendix A, Line 89
	Capitalization				
8	Long Term Debt			624,783,740	Appendix A, Line 90
9	Less Unamortized Loss on Reacquired Debt			0	Appendix A, Line 91
10	Plus Unamortized Gain on Reacquired Debt			0	Appendix A, Line 92
11	Less ADIT associated with Gain or Loss			0	Appendix A, Line 93
12	Total Long Term Debt			624,783,740	Appendix A, Line 94
13	Preferred Stock			0	Appendix A, Line 95
14	Common Stock			934,033,865	Appendix A, Line 96
15	Total Capitalization			1,558,817,605	Appendix A, Line 97
16	Debt %	Total Long Term Debt		40.0806%	Appendix A, Line 98
17	Preferred %	Preferred Stock		0.0000%	Appendix A, Line 99
18	Common %	Common Stock		59.9194%	Appendix A, Line 100
19	Debt Cost	Total Long Term Debt		0.0394	Appendix A, Line 101
20	Preferred Cost	Preferred Stock		0.0000	Appendix A, Line 102
21	Common Cost	Common Stock	12.70%	0.1270	Appendix A, Line 102
22	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 16 * 19)	0.0158	
23	Weighted Cost of Preferred	Preferred Stock	(Line 17 * 20)	0.0000	
24	Weighted Cost of Common	Common Stock	(Line 18 * 21)	0.0761	
25	Rate of Return on Rate Base ( ROR )			0.0919	(Sum Lines 22 to 24)
26	Investment Return = Rate Base * Rate of Return			134,087,610	(Line 1 * Line 25)
<b>Composite Income Taxes</b>					
	<b>Income Tax Rates</b>				
27	FIT=Federal Income Tax Rate			21.00%	Appendix A, Line 109
28	SIT=State Income Tax Rate or Composite			7.41%	Appendix A, Line 110
29	p = percent of federal income tax deductible for state purposes			0.00%	Appendix A, Line 111
30	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$		26.85%	Appendix A, Line 112
31	T / (1-T)			36.71%	Appendix A, Line 113
32	Income Tax Component =	$CIT = (T / (1 - T)) * Investment\ Return * (1 - (WCLTD / R)) =$		40,765,039	
33	<b>Total Income Taxes</b>			<b>40,765,039</b>	<b>(Line 32)</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		EYD Balance for Estimate													
Calculation of Transmission Plant in Service		Source	Total	Total	Back Oak	Wyle Ridge	92 Junction - Terminal Line	Peter St	Oxap/Wiskey	Meadebrook Transformer	North Shawanah Transformer	Bedington Transformer	Westmoreland Center	Kenner	Double #2 Trans	Double #3 Trans	Double #4 Trans
December	p206 SS-b	For 2018	2,064,665,610		48,676,193	17,603,081	1,077,582,763	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,620	39,590,645	5,149,271	4,686,053	5,691,357
January	company records	For 2019	2,064,979,040		48,916,355	17,603,081	1,077,587,131	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,620	39,590,645	5,149,271	4,686,053	5,691,357
February	company records	For 2019	2,065,243,790		48,676,395	17,603,081	1,077,590,461	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,620	39,590,645	5,149,271	4,686,053	5,691,357
March	company records	For 2019	2,065,437,803		48,616,385	17,603,081	1,077,593,365	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,620	39,590,645	5,149,271	4,686,053	5,691,357
April	company records	For 2019	2,066,190,561		48,601,167	17,603,081	1,077,596,590	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,620	39,590,645	5,149,271	4,686,053	5,691,357
May	company records	For 2019	2,070,367,489		48,666,046	17,603,086	1,078,003,867	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,620	39,590,645	5,149,271	4,686,053	5,691,357
June	company records	For 2019	2,077,271,835		48,877,385	17,603,285	1,078,974,216	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,620	39,590,645	5,149,271	4,686,053	5,691,357
July	company records	For 2019	2,078,718,935		48,676,125	17,604,416	1,078,782,883	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,620	39,590,645	5,149,271	4,686,053	5,691,357
August	company records	For 2019	2,078,968,783		48,878,449	17,603,615	1,078,979,098	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,620	39,590,645	5,149,271	4,686,053	5,691,357
September	company records	For 2019	2,079,002,187		48,676,448	17,603,615	1,078,772,289	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,620	39,590,645	5,149,271	4,686,053	5,691,357
October	company records	For 2019	2,078,528,393		48,880,582	17,707,663	1,078,782,650	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,620	39,590,645	5,149,271	4,686,053	5,691,357
November	company records	For 2019	2,077,033,685		48,940,028	17,706,967	1,078,740,751	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,620	39,590,645	5,149,271	4,686,053	5,691,357
December	p207 SS-g	For 2019	2,077,329,305	2,077,329,305	48,880,193	17,609,690	1,078,889,494	2,022,554	24,556,015	8,206,718	1,923,902	7,723,538	6,486,620	39,613,808	5,149,271	4,686,053	5,691,357
15	Transmission Plant in Service		2,077,329,305	2,077,329,305	48,880,366	17,702,222	1,074,691,067	2,022,554	24,555,428	8,206,718	1,923,902	7,723,538	6,486,620	39,592,427	5,149,271	4,686,053	5,691,357

Details																	
13 Month Plant Balance For reconciliation																	
Cabot SS	Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadsbrook SS	Marionview Capacitor	902 Jct Substation	Conemaugh-Seward	Luxor	Grandpoint & Gulford	Handsome Lake - Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
7,119,470	15,623,574	2,067,321	832,202	5,037,644	61,701,368	657,191	14,046,526	27,749,628	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,470	15,623,574	2,067,321	832,202	5,037,644	61,701,368	657,191	14,154,060	27,749,628	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,470	15,623,574	2,067,321	832,202	5,037,644	61,701,364	657,191	14,276,200	27,753,880	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,470	15,623,574	2,067,321	832,202	5,037,644	61,701,364	657,191	14,228,420	27,754,900	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,470	15,623,574	2,067,321	832,202	5,037,644	61,701,364	657,191	14,227,117	27,754,900	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,470	15,623,574	2,067,321	832,202	5,037,644	61,701,364	657,191	14,227,192	27,754,900	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,290,133	15,623,574	2,067,321	832,202	5,037,644	61,701,768	657,191	14,406,461	27,754,900	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,290,343	15,623,574	2,067,321	832,202	5,037,644	61,702,461	657,191	14,699,532	27,754,900	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,294,074	15,623,574	2,067,321	832,202	5,037,644	61,702,461	657,191	14,698,144	27,754,900	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,294,083	15,623,574	2,067,321	832,202	5,034,491	61,508,642	657,191	14,701,061	27,754,900	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,294,083	15,623,574	2,067,321	832,202	5,034,491	61,508,642	657,191	14,708,062	27,754,900	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,294,083	15,623,574	2,067,321	832,202	5,034,491	61,508,642	657,191	14,708,045	28,307,580	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,294,219	15,623,574	2,067,321	832,202	5,034,491	61,511,353	657,191	14,710,389	28,310,607	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,215,141	15,623,574	2,067,321	832,202	5,033,997	61,614,725	657,191	14,436,567	27,830,087	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,989,946	4,942,684	438,837



Trans-Allegheny Interstate Line C

		Attachment 5 - Cost Support		Link to Appendix A, line 16	
<b>Calculation of Distribution Plant in Service</b>					
	Source				
December	p206.75.b	For 2018	-		
January	company records	For 2019	-		
February	company records	For 2019	-		
March	company records	For 2019	-		
April	company records	For 2019	-		
May	company records	For 2019	-		
June	company records	For 2019	-		
July	company records	For 2019	-		
August	company records	For 2019	-		
September	company records	For 2019	-		
October	company records	For 2019	-		
November	company records	For 2019	-		
December	p207.75.g	For 2019	-		
<b>Distribution Plant in Service</b>					
<b>Calculation of Intangible Plant in Service</b>					
	Source				
December	p204.5.b	For 2018	32,469,305		41,788,918
December	p205.5.g	For 2019	41,788,918		
			<b>\$7,324,112</b>		<b>\$7,324,112</b>
<b>Intangible Plant in Service</b>					
<b>Calculation of General Plant in Service</b>					
	Source				
December	p206.99.b	For 2018	64,630,345		-
December	p207.99.g	For 2019	76,680,316		76,680,316
			<b>76,680,316</b>		<b>76,680,316</b>
<b>General Plant in Service</b>					
<b>Calculation of Production Plant in Service</b>					
	Source				
December	p204.46b	For 2018	-		
January	company records	For 2019	-		
February	company records	For 2019	-		
March	company records	For 2019	-		
April	company records	For 2019	-		
May	company records	For 2019	-		
June	company records	For 2019	-		
July	company records	For 2019	-		
August	company records	For 2019	-		
September	company records	For 2019	-		
October	company records	For 2019	-		
November	company records	For 2019	-		
December	p205.46.g	For 2019	-		
<b>Production Plant in Service</b>					
<b>Total Plant in Service</b>					
	Sum of averages above		<b>2,179,764,620</b>		<b>2,195,686,539</b>
<b>Total Plant in Service</b>					
Link to Appendix A, line 6					



Kewaunee																	
13 Month Balance For Reconciliation																	
Cabot SS	Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	802 Jct Substation	Conemaugh-Seward	Luxor	Grandpoint & Gullford	Handsome Lake - Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
99,344	1,526,200	97,458	83,739	497,383	5,777,670	72,978	751,548	2,771,477	108,844	160,707	1,268,106	3,418,252	315,117	52,552	4,188,227	465,889	42,491
1,028,803	1,533,820	99,240	85,196	506,693	5,863,915	73,828	751,508	2,791,423	110,956	172,813	1,311,154	3,481,704	321,945	53,448	4,265,915	474,839	41,290
1,018,283	1,581,832	100,800	88,852	514,753	5,990,198	74,980	772,203	2,845,712	113,088	173,919	1,334,202	3,545,106	327,184	54,545	4,342,903	483,289	42,027
1,029,722	1,589,343	102,331	88,108	524,488	6,096,400	76,132	792,481	2,899,400	115,180	179,025	1,397,200	3,608,888	333,897	55,941	4,419,891	491,008	42,796
1,041,182	1,617,055	104,172	89,584	532,123	6,202,943	77,283	793,959	2,954,080	117,292	182,130	1,380,229	3,672,080	339,810	56,538	4,496,879	500,588	43,363
1,053,642	1,644,766	105,813	91,021	540,368	6,308,086	78,434	803,436	3,008,235	118,494	185,236	1,403,347	3,726,512	344,824	57,534	4,573,897	509,238	44,331
1,066,251	1,672,478	107,454	92,477	548,433	6,415,129	79,585	813,814	3,062,389	121,518	188,342	1,426,395	3,798,864	350,457	58,531	4,650,896	517,888	45,099
1,079,912	1,700,389	109,084	93,924	556,176	6,521,375	80,736	824,182	3,116,844	125,026	191,448	1,449,444	3,862,416	353,261	59,527	4,727,844	526,537	45,867
1,091,778	1,727,801	110,728	95,360	564,833	6,627,816	81,887	834,569	3,170,698	129,740	194,554	1,472,492	3,925,888	356,154	60,524	4,804,832	535,187	46,635
1,104,542	1,756,612	112,376	96,848	573,648	6,734,473	83,038	844,947	3,224,853	133,003	197,660	1,498,540	3,989,320	357,027	61,520	4,881,811	543,027	47,403
1,117,307	1,783,324	114,017	98,303	582,318	6,840,717	84,189	855,325	3,279,008	136,665	200,768	1,518,589	4,052,772	371,751	62,517	4,958,780	552,488	48,171
1,130,072	1,811,035	115,588	99,759	590,897	6,946,960	85,341	865,702	3,333,541	139,777	203,872	1,541,637	4,116,224	379,574	63,513	5,035,730	561,136	48,939
1,142,837	1,838,347	117,290	101,212	599,187	7,053,203	86,492	876,080	3,388,061	142,889	206,977	1,564,685	4,179,676	385,369	64,509	5,112,718	569,786	49,707
<b>1,066,673</b>	<b>1,672,478</b>	<b>107,454</b>	<b>92,477</b>	<b>548,486</b>	<b>6,403,911</b>	<b>78,585</b>	<b>813,814</b>	<b>3,062,516</b>	<b>121,516</b>	<b>188,342</b>	<b>1,426,395</b>	<b>3,798,864</b>	<b>350,467</b>	<b>60,531</b>	<b>4,650,844</b>	<b>517,888</b>	<b>45,099</b>



Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobay	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Claysburg Ring Bus	Johnstown SS Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yaegerstown	Nyswaner	Oak Mound	Juffe SS	Erie South	Farmers Valley Substation	Richwood Hill	Damascus SS	Warren Substation	Piercetbrook SS	Total
585,593	5,092,960	777,582	76,719	104,244	41,024	1,598,334	3,031,310	149,594	278,247	98,770	40,381	1,325,044	167,817	2,254,308	1,326,014	74,701	59,956	4,038,234	2,127,742	3,577,260	2,107,930	3,884,887	41,620	778,088	131,976	256,283,780
586,707	5,724,555	704,462	79,318	106,887	43,135	1,638,743	3,138,923	153,272	302,146	101,166	41,323	1,436,144	169,726	2,611,128	1,336,684	79,688	61,956	4,211,262	2,231,664	3,691,695	2,117,314	4,099,222	43,793	820,666	149,919	260,216,790
611,940	5,846,181	800,375	79,878	109,490	44,347	1,878,332	3,138,197	198,869	805,746	105,867	42,206	1,477,245	169,832	2,717,844	1,305,043	79,614	63,234	4,383,813	2,335,887	3,808,600	2,346,701	4,193,790	46,086	862,044	167,861	263,877,911
626,114	5,975,788	829,266	81,438	112,113	46,568	1,778,121	3,266,460	190,607	819,345	105,907	43,268	1,516,351	172,876	2,794,761	1,430,208	80,860	64,873	4,506,330	2,439,973	3,871,345	2,318,091	4,348,269	48,189	904,622	186,803	287,320,968
638,182	6,098,442	841,161	82,068	114,738	49,770	1,759,210	3,338,884	184,204	832,945	109,392	44,100	1,539,465	177,487	2,851,579	1,465,441	82,848	68,512	4,729,830	2,564,690	4,038,042	2,389,482	4,562,839	50,393	948,000	203,749	270,974,036
651,200	6,222,096	857,264	84,627	117,260	47,881	1,709,499	3,413,728	187,862	846,344	110,748	45,092	1,600,396	181,495	2,928,367	1,500,265	84,633	69,125	4,902,217	2,686,148	4,150,341	2,454,872	4,697,281	52,588	987,878	221,752	274,603,011
664,423	6,347,735	872,247	85,117	119,892	49,103	1,839,889	3,492,371	171,609	860,144	113,143	46,034	1,641,715	180,323	2,985,215	1,581,565	88,819	69,790	5,077,378	2,752,244	4,285,440	2,485,440	4,891,325	54,769	1,029,096	239,884	278,574,031
677,546	6,471,434	897,677	86,440	122,605	50,864	1,978,878	3,584,415	170,267	873,143	115,528	46,977	1,692,844	182,940	3,059,203	1,614,433	90,495	71,438	5,205,220	2,866,347	4,380,138	2,503,602	4,984,470	57,050	1,071,833	271,648	278,323,268
690,770	6,600,367	924,722	88,237	125,228	51,818	1,920,087	3,648,268	179,014	887,343	117,834	47,819	1,728,095	184,168	3,118,851	1,687,188	92,592	73,069	5,427,038	2,980,451	4,494,839	2,622,687	5,121,017	59,940	1,113,868	46,226	280,158,178
703,843	6,727,712	951,626	90,796	127,891	52,667	1,980,298	3,723,102	182,861	900,342	120,320	48,861	1,768,861	191,078	3,168,680	1,802,237	93,578	74,708	5,604,205	3,094,685	4,609,340	2,723,862	5,275,968	62,562	1,155,884	64,959	283,355,269
717,117	6,850,528	986,518	92,266	130,474	54,039	2,000,448	3,787,918	186,369	914,342	122,728	49,803	1,812,260	192,347	3,252,487	1,911,564	94,864	76,347	5,781,100	3,188,859	4,724,239	2,800,687	5,430,115	67,224	1,197,869	82,819	287,408,100
730,200	6,994,004	1,021,411	93,918	133,007	55,260	2,040,634	3,884,192	190,949	928,111	125,121	50,746	1,899,084	204,811	3,319,305	1,980,910	96,201	77,886	5,958,230	3,272,763	4,838,020	2,889,872	5,564,696	69,867	1,259,034	101,060	291,688,850
742,463	7,112,812	1,068,304	95,478	135,729	56,462	2,089,884	3,941,620	193,224	941,141	127,817	51,688	1,990,036	208,828	3,388,123	1,916,462	98,237	79,625	6,105,949	3,378,867	4,953,642	2,908,878	5,722,270	74,629	1,361,820	104,727,464	
664,486	6,361,693	872,347	86,117	119,382	48,193	1,839,889	3,489,796	171,609	860,144	113,143	46,034	1,644,161	180,323	2,885,215	1,588,263	86,819	69,790	5,081,832	2,782,268	4,285,444	2,382,818	4,811,936	102,342	1,029,983	134,048	276,769,423

Trans-Allegheny Interstate Line C

		Attachment 5 - Cost Support		Link to Appendix A, line	
<b>Calculation of Distribution Accumulated Depreciation</b>		Source		Link to Appendix A, line 23	
December	Prior year FERC Form 1 p219.26.b	For 2018	-		
January	company records	For 2019	-		
February	company records	For 2019	-		
March	company records	For 2019	-		
April	company records	For 2019	-		
May	company records	For 2019	-		
June	company records	For 2019	-		
July	company records	For 2019	-		
August	company records	For 2019	-		
September	company records	For 2019	-		
October	company records	For 2019	-		
November	company records	For 2019	-		
December	p219.26.b	For 2019	-		
<b>Distribution Accumulated Depreciation</b>			-		
<b>Calculation of Intangible Accumulated Depreciation</b>		Source			
December	Prior year FERC Form 1 p200.21.b	For 2018	14,250,801		17,444,436
December	p200.21b	For 2019	17,444,436		17,444,436
25	<b>Accumulated Intangible Depreciation</b>		16,847,619	Link to Appendix A, line 25	17,444,436
<b>Calculation of General Accumulated Depreciation</b>		Source		Link to Appendix A, line 25	
December	Prior year FERC Form 1 p219.28b	For 2018	9,882,707		
December	p219.28.b	For 2019	12,119,895		12,119,895
24	<b>Accumulated General Depreciation</b>		11,001,211	Link to Appendix A, line 24	12,119,895
<b>Calculation of Production Accumulated Depreciation</b>		Source		Link to Appendix A, line 24	
December	Prior year FERC Form 1 p219.20.b-24.b	For 2018	-		
January	company records	For 2019	-		
February	company records	For 2019	-		
March	company records	For 2019	-		
April	company records	For 2019	-		
May	company records	For 2019	-		
June	company records	For 2019	-		
July	company records	For 2019	-		
August	company records	For 2019	-		
September	company records	For 2019	-		
October	company records	For 2019	-		
November	company records	For 2019	-		
December	p219.20.b thru 219.24.b	For 2019	-		
<b>Production Accumulated Depreciation</b>			-		
8	<b>Total Accumulated Depreciation</b>	Sum of averages above	302,618,322	Link to Appendix A, line 8	324,361,786

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

**Electric / Non-electric Cost Support**

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Electric Portion	Non-electric Portion	Details
			Begin of year	End of Year (for estimate)	Average of Beginning and Ending Balances	
<b>Materials and Supplies</b>						
40	Transmission Materials & Supplies	p227.8	-	-	-	
37	Undistributed Stores Expense	p227.16	-	-	-	
<b>Allocated General Expenses</b>						
51	Plus Property Under Capital Leases	0 p200.4.c	-	-	-	

**Transmission / Non-transmission Cost Support**

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Electric Portion	Non-electric Portion	Details
			Begin of year	End of Year (for estimate)	Average of Beginning and Ending Balances	
34	Transmission Related Land Held for Future Use	Total Non-Transmission Related 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
			Begin of year	CWIP to Form 1 Amount	Expensed Leases in Form 1 Amount	
<b>Plant Allocation Factors</b>						
6	Electric Plant in Service	(Note B) Attachment 5	2,911,995,760	-	-	
<b>Plant In Service</b>						
15	Transmission Plant in Service	(Note B) Attachment 5	2,084,865,510	-	-	
23	Transmission Accumulated Depreciation	(Note B) Attachment 5	255,283,793	-	-	

**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
			EOY for Estimate and BOY for Final	Amortization Amount (Over 4 Years)	Calculated End of Year Balance	Average of Beginning and Ending Balances (for expense and reconstructions)
35	Unamortized Capitalized Pre-Commercial Costs		\$ -	\$ -	\$ -	\$ -

**EPRI Dues Cost Support**

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

**Regulatory Expense Related to Transmission Cost Support**

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Transmission Related	Non-Transmission Related	Details
<b>Directly Assigned ASG</b>						
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
<b>Directly Assigned ASG</b>						
66	General Advertising Exp Account 930.1	(Note F) p323 181.b	-	-	-	Link to Appendix A, line 66 Enter Details Here

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

**MultiState Workpaper**

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5	Details
Income Tax Rates		MD 8.25%	WV 6.5%	PA 9.99%	VA 6.0%		
110	517-State Income Tax Rate or Composite (Note H)	Composite	Composite is calculated based on sales, payroll and property for each jurisdiction				7.4027%

**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
Directly Assigned A&O					
63	General Advertising Exp Account 930* (Note J) p.323-391.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
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
126	Excluded Transmission Facilities (Note L)		General Description of the Facilities
	Step-Up Facilities	Enter \$	
	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:	Or	
		Enter \$	
	Example		
	A Total investment in substation	1,000,000	
	B Identifiable investment in Transmission (provide workpaper)	500,000	
	C Identifiable investment in Distribution (provide workpaper)	400,000	
	D Amount to be excluded (A x (C / (B + C)))	444,444	
			Add more lines if necessary

**Prepayments**

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Begin of year	End of Year	Average of Beginning and Ending Balances	Allocation	Transmission Related	Amount	Details
36	Prepayments			Enter \$				
	Prepayments							
	Prepaid Premiums if not included in Prepayments	1,080	247,084	124,082	100%	124,082		
	Total Prepayments	1,080	247,084	124,082	100%	124,082		

**Detail of Account 566 Miscellaneous Transmission Expense**

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Total	Summary of Pre-Commercial Expenses
70	Amortization Expense on Pre-Commercial Cost	\$ -	
71	Pre-Commercial Expense	-	
72	Miscellaneous Transmission Expense	1,351,737	
	Total Account 566 Miscellaneous Transmission Expenses p.321.97.b	\$ 1,351,737	
			Cost Element Name
			Total
			Labor & Overhead (1)
			Miscellaneous (2)
			Outside Services Legal (3)
			Outside Services Other (4)
			Outside Services Rates (5)
			Advertising (6)
			Travel, Lodging and Meals (7)
			Total
			(1) Labor & overhead amount includes costs allocated to preparation of the preliminary survey and investigation.
			(2) Miscellaneous amount includes rental of volunteer fire department facilities for open houses, Fuel EX fees for various meetings from Legal, Procurement, Transmission & Finance, fees for various conference calls and F&M 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.
Net Revenue Requirement			
140	Facility Credits under Section 30.9 of the FJM OATT	-	

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

Depreciation Rates

TRANSMISSION PLANT	Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Asset Categories													
					Black Oak	Wyle Ridge	97 Junction - Terrestrial Line	Meadowbrook Transformer	North Shenandoah	Bedington Transformer	Meadowbrook Capacitor	Kammer Transformer	Double Replacement Transformer #2	Double Replacement Transformer #3	Double Replacement Transformer #4			
350.2 Land & Land Rights - Easements	70	- R4	0	1.43			2,414,432											
352 Structures & Improvements	50	- R3	(10)	2.20	18,583		1,305,540											
SVC	35	-		2.88														
353 Station Equipment																		
Other	50	- R2	(5)	2.10														
SVC	Note 1	- 80 R2 - 35-yr truncation		2.98														
SCADA	15	- S3	0	6.87														
354 Towers & Fixtures	65	- R4	(25)	1.92			2,293,191											
355 Poles & Fixtures	55	- R2.5	(20)	2.18			2,938,965											
356 Overhead Conductors & Devices							6,388,947											
Other	55	- R2.5	(40)	2.83														
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														
<b>Total Transmission Plant Depreciation</b>					1,410,713	578,056	21,240,606	167,122	40,402	162,194	144,892	831,424	94,934	82,962				149,638
Total Transmission Depreciation Expense (must tie to p336.7.0)					<b>44,096,204</b>													

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

Annual Depreciation Expense													
Cabel SS	Grandview Capacitor	Potter	Osage Whately	Armstrong	Farmers Valley	Harvey Run	Doubs SS	Meadowbrook SS	802 Jct Substation	Conemaugh-Seward	Luxor	Grandpoint & Oatford	Handsome Lake-Homer City
152	281		14,882	328	1,255				124,532	2,888	3,450		
151,342	13,533	34,383	110,514	329,706	18,426	17,476	104,080	1,273,246		254,980	21,896	37,270	
			96,595							8,428			35,708
			303,730							385,009			42,716
151,494	13,814	34,383	572,721	332,538	19,681	17,476	104,080	1,273,246	124,532	651,084	25,345	37,270	276,580

Altoona	Bairsville	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	Shinglestown	Claysburg Ring Bus	Johnstown SS Capacitor
							89,286	4,328		2,078		153,903				18,386
761,425	69,881	11,958	923,792	103,796	9,216	157,870	1,313,462	184,387	18,717	29,350	14,538	328,307	922,123	44,130	144,608	28,746
							82,158									
							30,048									
761,425	69,881	11,958	923,792	103,796	9,216	157,870	1,512,945	190,716	18,717	31,477	14,538	482,270	922,123	44,130	163,194	28,746

Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yaegerstown	Nyswaner	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood HB	Damascus SS	Warren Substation	Piercebroke SS	Total
	116,293														2,391,079
	17,033							118,917	12,132	248,340	616,812		37,894		2,431,908
															-
11,307	115,021	47,011	801,815	543,903	21,813	19,669	63,162	1,130,625	1,364,251	580,332	1,298,721	33,634	466,838	219,356	18,602,520
															-
															-
	11,386														7,420,444
	(64)							866,764							4,078,364
	206,951							1,166,880							8,571,380
															-
															-
															-
11,307	604,900	47,011	801,815	543,903	21,813	19,669	2,096,806	1,249,142	1,376,384	828,681	1,854,533	33,634	503,732	219,356	44,096,294



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	962,563
391	Office Furniture & Equipment	20	SQ	0	6.00	108,944
	Information Systems	10	SQ	0	10.00	462,795
	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	1,895
	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	6.00	
394	Tools, Shop & Garage Equipment	20	SQ	0	6.00	
396	Power Operated Equipment	18	L1	25	4.17	
397	Communication Equipment	15	SQ	0	6.67	617,399
398	Miscellaneous Equipment	15	SQ	0	6.67	
Total General Plant						2,345,101
Total General Plant Depreciation Expense (must tie to p336.10 & 4)						2,345,101
INTANGIBLE PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total
303	Miscellaneous Intangible Plant	5	SQ	0	20.00	3,177,866
Total Intangible Plant						3,177,866
Total Intangible Plant Amortization (must tie to p336.11 & 4)						3,177,866

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	6,796,372
3	Amount allocated on FTEs	14,070,061
4	Number of FTEs for Allegheny	4,468
5	Cost per FTE	3,192
6	TRAILCO FTEs (labor not capitalized) current year	0,000
7	TRAILCO PBOP Expense for base year	0
8	TRAILCO PBOP Expense in Account 508 for current year	0
9	PBOP adjustment for Appendix A, Line 57	-
57	Lines 1-9 cannot change absent approval or acceptance by FERC in a separate proceeding.	-

Trans-Allegheny Interstate Line Company

Attachment 5a - Pre-Commercial Costs and CWIP

Step 1 Totals reported below are by project with the amounts to be expensed reported separately from those to be deferred and amortized (note, deferred costs related to 2006 include AFUDC).  
 For Forecasting purposes, Pre-Commercial expenses will be estimated. Total deferred and amortized Pre-commercial costs will be the actual amount agreeing to FERC Form 1 and Attachment 5.

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

Step 3 For the Reconciliation, the total additions to plant in service for that year will be summarized by project to demonstrate no Pre-Commercial costs expensed were included in the additions to plant in service and AFUDC on projects where CW 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 Pre-Commercial Costs		Column D	Column E CWIP	Column F	Column G	
<b>Step 1 For Estimate:</b>			Expensed (Estimated)	Deferred	Amount of Deferred Amortized in Year	<b>Estimate Step 2</b>	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		Amount of Deferred Amortized in Year	<b>For Reconciliation Step 2</b>	CWIP	AFUDC In CWIP	AFUDC (if CWIP was not in Rate Base)
	Prexy - 502 Junction 138 kV (CWIP)		Expensed (Actual)	Deferred					
	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		-	-	-	-	-	-		
2		-	-	-	-	-	-		
3		-	-	-	-	-	-		
4		-	-	-	-	-	-		
...									
<b>Total</b>		-	-	-	-	-	-		
Total Additions to Plant In Service (sum of the above for each project)					Refer to Attachment 5 - Cost Support Plant in Service Worksheet				
Total Additions to Plant in Service reported on pages 204-207 of the Form No. 1					Refer to Attachment 5 - Cost Support Plant in Service Worksheet				
Difference (must be zero)									

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

Allocation of Pre-Commercial Costs	Plant in Service (Estimated 2/12/2008)	Allocation
Prexy - 502 Junction 138 kV (CWIP)	94,140,000	0.10734
Prexy - 502 Junction 500 kV (CWIP)	121,260,000	0.13827
502 Junction - Territorial Line (CWIP)	661,600,000	0.75439
<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)
		Mansburg	Piercebrook SS	Moshannon	Farmers Valley SS				
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Use (Not Year CWP) (2/16 to 4)									
Jan 2019	Actual		(276)		1,769				
Feb	Actual	101,802	(100)		354				
Mar	Actual	39,422	1,339		3,212				
Apr	Budget	(3,136)	2,244	(120,404)	(882)	-	-	-	-
May	Budget	11,117,627	-	-	-	-	-	-	-
Jun	Budget	84,306	-	-	-	-	-	-	-
Jul	Budget	43,909	-	-	-	-	-	-	-
Aug	Budget	14,636	-	-	-	-	-	-	-
Sep	Budget	-	-	-	-	-	-	-	-
Oct	Budget	-	-	-	-	-	-	-	-
Nov	Budget	-	-	-	-	-	-	-	-
Dec	Budget	-	-	-	-	-	-	-	-
Total		11,398,565	3,207	(120,404)	4,454	-	-	-	-

User Projects PIS (Monthly additions)	Month End Balances							
	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Mansburg	Piercebrook SS	Moshannon	Farmers Valley SS	0	0	0	0
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
	-	-	-	-	-	-	-	-
	-	(276)	-	1,769	-	-	-	-
	101,802	(376)	-	2,123	-	-	-	-
	141,223	963	-	5,335	-	-	-	-
	138,087	3,207	(120,404)	4,454	-	-	-	-
	11,255,714	3,207	(120,404)	4,454	-	-	-	-
	11,340,020	3,207	(120,404)	4,454	-	-	-	-
	11,383,929	3,207	(120,404)	4,454	-	-	-	-
	11,398,565	3,207	(120,404)	4,454	-	-	-	-
	11,398,565	3,207	(120,404)	4,454	-	-	-	-
	11,398,565	3,207	(120,404)	4,454	-	-	-	-
	11,398,565	3,207	(120,404)	4,454	-	-	-	-
	11,398,565	3,207	(120,404)	4,454	-	-	-	-
	<b>91,353,603</b>	<b>29,174</b>	<b>(1,083,637)</b>	<b>49,309</b>	-	-	-	-

3 April Year 2 TO add 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 P.M 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 - Territorial Line (Monthly additions)	
\$ 2,489,509	5,171,841.76	210,025.88	856,713.01	810,921.64	693,362.89	4,213,305	556,242	510,449	626,038	805,203	5,139,678	228,310	96,749	585,096	226,563	2,839,019	7,197,954	123,986,836	
502 Junction Substation	Waldo Run	Cornegaugh	Blairville	Four Mile Junction	Johnstown	Yeagerstown	Grandview Capacitor	Albion SVC	Lucor	Grandpoint & Guilford	Moshannon	Carlton Center	Shawville	Oak Mount	Shuman Hill	Buffalo Road	Cornegaugh Capacitor	Grover SS Capacitor	
\$ 1,549,247.14	6,928,411.51	3,294,848.78	388,909.51	1,133,089.47	577,939.73	136,139	75,722	4,239,640	140,855	207,988	884,512	66,700	270,142	13,461,325	179,509	51,406	-	100,821	
Richwood Hill	Handsome Lake - Homer City	West Union	Rider Sub (West Milford)	Erie South	Monacoacy SS	Bartonville SS Capacitor	Mansburg SS	Johnstown Sub Capacitor	Clayburg Ring Bus	Joffre Sub	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nywaner	Armstrong	Farmers Valley Substation	Damascus Substation	Warren Substation	
\$ 9,319,182.81	1,502,621.80	104,986.15	2,151,605.20	5,928,705.39	4,572,784.74	83,419	3,608,576	163,269	920,728	6,057,493	2,293,565	3,918,077	214,088	112,522	1,827,760	4,775,517	155,301	2,962,085	
Total Revenue Requirement																		Piercebrook Substation	Joffre Substation S1041
\$ 242,807,448.04																		1,204,162	-



	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Mansburg	Pierzbrook SS	Moshannon	Farmers Valley SS				
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Line (1) of 1 year CWP) p216.b.45								
Jan 2020	Actual 37,693	26						
Feb	Actual 169,844	2,431						
Mar	Actual 9,936	10						
Apr	Actual 15,849	(108)						
May	Actual 46,090	621		1,093				
Jun	Budget							
Jul	Budget							
Aug	Budget 171,202							
Sep	Budget 6,551							
Oct	Budget							
Nov	Budget							
Dec	Budget							
Total	456,165	2,981		1,093				
New Transmission Plant Additions for Year 3 (13 month average balance)								

User Projects PIS (Monthly additions)	Month End Balances					
	Mansburg	Pierzbrook SS	Moshannon	Farmers Valley SS		
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
	37,693	26	-	-	-	-
	206,537	2,457	-	-	-	-
	216,473	2,467	-	-	-	-
	232,322	2,360	-	-	-	-
	278,412	2,981	-	1,093	-	-
	278,412	2,981	-	1,093	-	-
	278,412	2,981	-	1,093	-	-
	449,614	2,981	-	1,093	-	-
	456,165	2,981	-	1,093	-	-
	456,165	2,981	-	1,093	-	-
	456,165	2,981	-	1,093	-	-
Total	<b>4,080,946</b>	<b>34,135</b>	-	<b>9,837</b>	-	-
	313,918.90	2,625.73	-	756.69	-	-

Wyle Ridge (Monthly additions)	Back Oak (Monthly additions)	North Shanandoah (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 - Tentorial Line (Monthly additions)	
\$ 2,516,730	5,203,115.70	212,921.78	864,354.75	821,148.65	701,199.58	4,273,583	565,818	521,445	630,252	831,309	5,219,291	235,187	98,257	592,857	231,103	2,874,632	7,295,823	125,636,084	
502 Junction Substation	Waldo Run	Conemaugh	Blairville	Four Mile Junction	Johnstown	Yeagerstown	Grandview Capacitor	Altoona SVC	Lucor	Grandpoint & Gullford	Moshannon	Carbon Center	Shawville	Oak Mound	Shuman Hill	Buffalo Road	Conemaugh Capacitor	Grover SS Capacitor	
\$ 1,653,493.74	7,362,088.83	3,422,958.10	395,030.99	1,152,908.92	587,044.32	136,355	76,881	4,306,429	143,067	211,257	907,590	67,794	274,630	13,827,820	181,181	52,218	-	103,456	
Richwood Hill	Handsome Lake - Homer City	West Union	Rider Sub (West Milford)	Erie South	Monocacy SS	Barlonsville SS Capacitor	Mansburg SS	Johnstown Sub Capacitor	Claysburg Ring Bus	Joffre Sub	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Armstrong	Farmers Valley Substation	Damasco Substation	Warren Substation	
\$ 9,440,793.52	1,525,263.75	106,661.35	2,371,548.52	5,975,005.12	4,647,064.08	84,801	3,994,370	165,929	935,567	6,142,248	2,329,033	3,947,509	216,586	114,378	1,855,896	4,826,489	242,146	3,016,162	
<b>Total Revenue Requirement</b>																		Pierzbrook Substation	Joffre Substation S1041
<b>\$ 247,484,300.84</b>																		1,359,577	-







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

Revenue Requirement By Project

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

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

	PJM Upgrade ID: 80328 1 80328 2; 80347 1; 80347 2; 80347 3; 80347 4				PJM Upgrade ID: 80218; 80220; 81198				PJM Upgrade ID: 80218						
	803 Jurisdiction - Terrestrial Line (CWP - Plant in Service)				Wyle Ridge Transformer (Plant in Service)				Black Oak (BVC) Dynamic Reactive Device (Plant in Service)						
10	Details	Schedule 12 (Yes or No)				Yes				Yes					
11	"Yes" if a project under PJM GATT 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	12.70%				11.70%				12.70%					
14	From line 3, divide F "No" on line 12 and From line 7 above if "Yes" on line 12	11.050%				11.050%				11.050%					
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	11.7268%				11.050%				11.7268%					
16	Reconciliation - Total of prior year net plant plus current year forecast of OMP or Capex	89,683,910				17,543,916				32,356,115					
17	Annual Depreciation Exp from Attachment 5	21,940,695				476,265				1,410,713					
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	98,429,204.47	21,346,895.57	0.00	2,846,581.83	122,818,221.87	1,938,874.25	578,555.88	49,535.40	2,586,265.63	3,175,866.07	1,410,713.00	60,524.89	5,078,883.78
20	See Calculations for each item below	2011	104,356,478.48	21,346,895.57	0.00	2,846,581.83	128,665,445.83	1,938,874.25	578,555.88	49,535.40	2,586,265.63	3,176,482.70	1,410,713.00	60,524.89	5,203,620.18

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" ("Treatment" minus FCR) plus "Depreciation" plus "Pre-Commercial Exp" plus prior year "Reconciliation amount"  
 "Reconciliation Amount" is created in the reconciliation in Attachment 5 and included in the forecasted revenue requirement.

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PJM Upgrade ID: 00222				PJM Upgrade ID: 00220				PJM Upgrade ID: 00220																																															
North Sherbrook Transformer (Plant in Service)				Meadowbrook Transformer (Plant in Service)				Bedington Transformer (Plant in Service)																																															
11	*Yes" if a project under PJM OATT Schedule 12, otherwise "No"																																																						
12	*Yes" if the customer has paid a later rate payment in the amount of the investment on line 20, otherwise "No"																																																						
13	Input the allowed RDE																																																						
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	Reconciliation - Total of prior year net plant plus current year balances plus prior year 13-mo CWP balances.																																																						
17	Annual Depreciation (see Attachment G)																																																						
<table border="1"> <thead> <tr> <th colspan="2">Return</th> <th colspan="2">Depreciation</th> <th colspan="2">Reconciliation Amount</th> <th colspan="2">Revenue</th> </tr> </thead> <tbody> <tr> <td>172,219.82</td> <td>45,401.36</td> <td>5,364.69</td> <td>218,226.47</td> <td>69,233.14</td> <td>167,101.61</td> <td>18,346.65</td> <td>882,701.40</td> </tr> <tr> <td>172,219.82</td> <td>45,401.36</td> <td>5,364.69</td> <td>218,226.47</td> <td>69,233.14</td> <td>167,101.61</td> <td>18,346.65</td> <td>882,701.40</td> </tr> </tbody> </table>				Return		Depreciation		Reconciliation Amount		Revenue		172,219.82	45,401.36	5,364.69	218,226.47	69,233.14	167,101.61	18,346.65	882,701.40	172,219.82	45,401.36	5,364.69	218,226.47	69,233.14	167,101.61	18,346.65	882,701.40	<table border="1"> <thead> <tr> <th colspan="2">Return</th> <th colspan="2">Depreciation</th> <th colspan="2">Reconciliation Amount</th> <th colspan="2">Revenue</th> </tr> </thead> <tbody> <tr> <td>659,854.37</td> <td>162,154.28</td> <td>19,841.22</td> <td>840,889.88</td> <td>659,854.37</td> <td>162,154.28</td> <td>19,841.22</td> <td>840,889.88</td> </tr> <tr> <td>659,854.37</td> <td>162,154.28</td> <td>19,841.22</td> <td>840,889.88</td> <td>659,854.37</td> <td>162,154.28</td> <td>19,841.22</td> <td>840,889.88</td> </tr> </tbody> </table>				Return		Depreciation		Reconciliation Amount		Revenue		659,854.37	162,154.28	19,841.22	840,889.88	659,854.37	162,154.28	19,841.22	840,889.88	659,854.37	162,154.28	19,841.22	840,889.88	659,854.37	162,154.28	19,841.22	840,889.88
Return		Depreciation		Reconciliation Amount		Revenue																																																	
172,219.82	45,401.36	5,364.69	218,226.47	69,233.14	167,101.61	18,346.65	882,701.40																																																
172,219.82	45,401.36	5,364.69	218,226.47	69,233.14	167,101.61	18,346.65	882,701.40																																																
Return		Depreciation		Reconciliation Amount		Revenue																																																	
659,854.37	162,154.28	19,841.22	840,889.88	659,854.37	162,154.28	19,841.22	840,889.88																																																
659,854.37	162,154.28	19,841.22	840,889.88	659,854.37	162,154.28	19,841.22	840,889.88																																																
18	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-com  
 Revenue is equal to the "Return" times FCR)  
 \*Reconciliation Amount" is equal to the reconciliation in A

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PJM Upgrade ID: 00559				PJM Upgrade ID: 00495				PJM Upgrade ID: 00343				PJM Upgrade ID: 00344			
Meadowbrook Capacitor (Plant In Service)				Kemper Transformers (Plant In Service)				Double Replace Transformer #2				Double Replace Transformer #3			
*Yes* if a project under PJM GATT Schedule 12, otherwise "No"				*Yes* if the customer has paid a lump sum payment in the amount of the investment on line 20. Otherwise "No"				*Yes* if the customer has paid a lump sum payment in the amount of the investment on line 20. Otherwise "No"				*Yes* if the customer has paid a lump sum payment in the amount of the investment on line 20. Otherwise "No"			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
11.0510%				11.0510%				11.0510%				11.0510%			
11.0510%				11.0510%				11.0510%				11.0510%			
5,036,017				31,148,012				4,261,024				3,967,640			
144,880				831,424				16,634				82,962			
Return		Depreciation		Reconciliation		Revenue		Return		Depreciation		Reconciliation		Revenue	
558,307.94	144,881.64	16,040.81	717,245.40	3,442,158.98	831,423.82	104,588.49	4,378,152.30	470,884.74	84,033.00	15,345.70	581,103.83	438,462.00	82,961.84	14,547.20	238,591.94
558,307.94	144,881.64	16,040.81	717,245.40	3,442,158.98	831,423.82	104,588.49	4,378,152.30	470,884.74	84,033.00	15,345.70	581,103.83	438,462.00	82,961.84	14,547.20	238,591.94

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

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	PJM Upgrade ID: 10346				PJM Upgrade ID: 10704				PJM Upgrade ID: 11941				PJM Upgrade ID: 10963			
	Double Replace Transformer #4				Cobot 85 - Install Autotransformer				Armstrong				Farnes Valley Capacitor			
10	*Yes* if a project under PJM GATT Schedule 12, otherwise "No"															
11	Yes				Yes				Yes				Yes			
12	No				No				No				No			
13	11.70%				11.70%				11.70%				11.70%			
14	11.050%				11.050%				11.050%				11.050%			
15	11.050%				11.050%				11.050%				11.050%			
16	4,340,000				6,151,627				13,394,627				1,950,022			
17	148,038				151,464				332,326				10,891			
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	482,614.51	148,037.85	12,871.04	643,125.40	879,814.70	151,463.92	26,519.93	827,858.61	1,523,327.71	332,326.12	48,133.53	1,504,029.30	215,496.44	19,690.88	8,269.43	245,456.55
	482,614.51	148,037.85	12,871.04	643,125.40	879,814.70	151,463.92	26,519.93	827,858.61	1,523,327.71	332,326.12	48,133.53	1,504,029.30	215,496.44	19,690.88	8,269.43	245,456.55

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

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	PJM Upgrade ID: 0054				PJM Upgrade ID: 0103				PJM Upgrade ID: 0124				PJM Upgrade ID: 0074, 0102, 0102.3					
	Harvey Run Capacitor				Dodge 55				Patsy 55				Chapp Whiskey					
11	*Yes* if a project under PJM CATT Schedule 12, otherwise "No"																	
12	*Yes* if the customer has paid a lump sum payment in the amount of the investment on line 29. Otherwise "No"																	
13	input the allowed ROCE																	
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 5, and if line 12 is "Yes" then line 2																	
16	Reconciliation - Total of prior year net plant plus 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.																	
18	Annual Depreciation Exp from Attachment E																	
19	See Calculations for each item below																	
20	See Calculations for each item below																	
	<b>Reconciliation</b>				<b>Reconciliation</b>				<b>Pre-Commercial Reconciliation</b>				<b>Pre-Commercial Reconciliation</b>					
	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Exp	Amount	Revenue	Return	Depreciation	Exp	Amount	Revenue
	86,781.10	17,476.20	2,580.86	100,816.17	488,777.43	104,079.69	15,020.48	607,877.50	186,720	34,380	0	6,673	227,775.85	2,301,911	572,251	0	71,088	2,845,720.21
	86,781.10	17,476.20	2,580.86	100,816.17	488,777.43	104,079.69	15,020.48	607,877.50	186,720	34,380	0	6,673	227,775.85	2,301,911	572,251	0	71,088	2,845,720.21

For Plants in Service  
 "Pre-Commercial Exp" is equal to the amount of pre-comm  
 Revenue is equal to the "Return" ("Investment" times PCR)  
 "Reconciliation Amount" is included in the reconciliation in A.

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	PJM Upgrade ID: 01900, 01804				PJM Upgrade ID: 01600				PJM Upgrade ID: 02433.1, 02433.2, 02433.3				PJM Upgrade ID: 01153			
	Madison ES				Huntstown				Wald Run ES				Cosemough			
10	*Yes if a project under PJM DATT Schedule 12, otherwise "No"															
11	Yes				Yes				Yes				Yes			
12	No				No				No				No			
13	11.30%				11.30%				11.30%				11.30%			
14	11.0510%				11.0510%				11.0510%				11.0510%			
15	11.0510%				11.0510%				11.0510%				11.0510%			
16	54,498,150				38,869,857				53,928,763				25,892,622			
17	1,373,246				923,792				1,512,945				651,064			
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	6,032,277	1,273,246	182,759	7,478,281.88	4,296,498	923,792	136,056	5,355,351.46	5,848,144	1,512,945	286,056	7,641,133.74	2,771,874	651,064	86,749	3,519,766.71
20	6,032,277	1,273,246	182,759	7,478,281.88	4,296,498	923,792	136,056	5,355,351.46	5,848,144	1,512,945	286,056	7,641,133.74	2,771,874	651,064	86,749	3,519,766.71

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

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10 \*Yes if a project under PJM GATT Schedule 12,  
 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 5, and if line 12 is "Yes" then line 7  
 19 \*Return on investment plus net plant less current year  
 20 reconciliation - Average of 15 month prior year net plant  
 balances plus prior year 15-mo CWP balances.  
 Annual Depreciation Exp from Attachment 2

PJM Upgrade ID: 01907				PJM Upgrade ID: 01609, 01709				PJM Upgrade ID: 01946				PJM Upgrade ID: 01610					
Blairville 65				Four Mile Act				Johnston 65 (2nd Area)				Yagrowton					
Yes				Yes				Yes				Yes					
No				No				No				No					
11.70%				11.70%				11.70%				11.70%					
11.0510%				11.0510%				11.0510%				11.0510%					
11.0510%				11.0510%				11.0510%				11.0510%					
2,942,274				8,706,895				4,372,899				1,056,499					
69,881				190,716				103,796				21,813					
Return		Reconciliation amount		Revenue		Return		Reconciliation amount		Revenue		Return		Reconciliation amount		Revenue	
325,150	69,881	10,332	452,363.32	862,193	190,716	31,436	1,188,344.84	483,248	103,796	15,360	602,403.91	114,542	21,813	1,551	137,966.31	137,966.31	
325,150	69,881	10,332	452,363.32	862,193	190,716	31,436	1,188,344.84	483,248	103,796	15,360	602,403.91	114,542	21,813	1,551	137,966.31	137,966.31	

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

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PJM Upgrade ID: 61990				PJM Upgrade ID: 61991				PJM Upgrade ID: 61995				PJM Upgrade ID: 61939			
Overhead Capacitor				Altoona SVC				Liner				Grand Point & Outford			
"Yes" if a project under PJM OATT Schedule 12, otherwise "No"				"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 20. Otherwise "No"				"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 20. Otherwise "No"				"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 20. Otherwise "No"			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
11.0510%				11.0510%				11.0510%				11.0510%			
11.0510%				11.0510%				11.0510%				11.0510%			
570,899				30,918,869				1,965,267				1,574,402			
13,814				761,425				35,345				37,270			
Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
63,068	13,814	1,960	78,871.72	3,546,004	761,425	112,675	4,418,104.23	117,721	25,345	3,728	148,804.66	173,987	37,270	5,535	216,792.69
63,068	13,814	1,960	78,871.72	3,546,004	761,425	112,675	4,418,104.23	117,721	25,345	3,728	148,804.66	173,987	37,270	5,535	216,792.69

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



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	PJM Upgrade ID: 01994				PJM Upgrade ID: 01972				PJM Upgrade ID: 01999				PJM Upgrade ID: 01999, 02002				PJM Upgrade ID: 02342							
	Mebane				Carroll Center				Shawville				Northwood				Shuman Hill Sub							
11	*Yes* if assigned under PJM OATT Schedule 12, otherwise "No"																							
12	*Yes* if the customer has paid a lump sum payment on 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 5, and if line 13 is "Yes" then line 7																							
16	Forecast - cost of prior year net plant this current year forecast of CWP or Cap Asset.																							
17	reconciliation - average of 15 month prior year net plant balances plus prior year 15-mo CWP balances.																							
	157,870				504,899				2,059,712				0				1,354,666				19,427			
	157,870				11,909				47,911				0				0				0			
18	Reconciliation																							
19	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue
20	746,720	157,870	32,202	939,591.89	55,796	11,909	1,775	69,236.64	227,618	47,911	7,335	281,964.65	0	0	0	0.00	148,704	31,477	3,558	184,688.87	148,704	31,477	3,558	184,688.87

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

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	PJM Upgrade ID: 01776				PJM Upgrade ID: 02148				PJM Upgrade ID: 06856				PJM Upgrade ID: 01423.1				PJM Upgrade ID: 01941			
	Buffalo Road				Pleasantville Capacitor				Greer ES Capacitor				992 Junction Substation				Hawthorne Lake - Homer City			
11	"Yes" if it is listed under PJM GANTT Schedule 12, otherwise "No"				Yes				Yes				Yes				Yes			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29. Otherwise "No"				No				No				No				No			
13	input the allowed ROE				11.70%				11.70%				11.70%				11.70%			
14	From line 3 above if "No" on line 12 and from line 7 above if "Yes" on line 12				11.0500%				11.0500%				11.0500%				11.0500%			
15	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%, then line 5, and if line 12 is "Yes" then line 7				11.0500%				11.0500%				11.0500%				11.0500%			
16	Forecast - cost of prior year net plant this current year forecast of CWP or Cap Assets				389,130				820,861				13,855,526				11,299,508			
17	reconciliation - average of 15 month prior year net plant balances plus prior year 15-mo CWP balances.				9,216				11,927				134,522				276,280			
18	Annual Depreciation Exp from Attachment 5				0				0				0				0			
19	See Calculations for each item below				See Calculations for each item below				See Calculations for each item below				See Calculations for each item below				See Calculations for each item below			
20	See Calculations for each item below				See Calculations for each item below				See Calculations for each item below				See Calculations for each item below				See Calculations for each item below			
	<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
	43,003	9,216	1,388	53,586.18	0	0	0	0.00	82,150	11,307	3,362	108,838.25	1,628,962	134,522	84,202	1,727,686.14	1,248,684	276,280	39,245	1,564,089.38
	43,003	9,216	1,388	53,586.18	0	0	0	0.00	82,150	11,307	3,362	108,838.25	1,628,962	134,522	84,202	1,727,686.14	1,248,684	276,280	39,245	1,564,089.38

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

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10 "Yes" if a project under PJM OATT Schedule 12,  
 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 12 is "Yes" then line 7  
 19 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%  
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PJM Upgrade ID: 16240				PJM Upgrade ID: 16180				PJM Upgrade ID: 16235				PJM Upgrade ID: 16260			
West Union				Rider Sub (West Milford)				Monocacy 55				Batonville 55 Capacitor			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
11.050%				11.050%				11.050%				11.050%			
11.050%				11.050%				11.050%				11.050%			
795,807				16,897,255				34,795,591				635,811			
162,717				524,900				851,615				14,538			
Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
87,944	18,717	2,854	105,465.85	1,888,648	524,900	121,087	2,382,636.00	3,845,240	851,615	122,747	4,788,810.75	70,263	14,538	2,263	87,263.46
87,944	18,717	2,854	105,465.85	1,888,648	524,900	121,087	2,382,636.00	3,845,240	851,615	122,747	4,788,810.75	70,263	14,538	2,263	87,263.46

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

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	PJM Upgrade ID: 01902 & 01908				PJM Upgrade ID: 00505				PJM Upgrade ID: 01943				PJM Upgrade ID: 00376				PJM Upgrade ID: 02264 & 02264.1			
	Mainsburg ES				Johnston Sub Capacitor				Clayburg Ring Bus				Commonwealth Capacitor				South Hollow ES			
11	"Yes" if assigned under PJM DATT Schedule 12, otherwise "No"				Yes				Yes				Yes				Yes			
12	"Yes" if the customer has paid a lump sum payment on the amount of the investment on line 29. Otherwise "No"				No				No				No				No			
13	Input the allowed ROE				11.70%				11.70%				11.70%				11.70%			
14	From line 3 above if "No" on line 12 and from line 7 above if "Yes" on line 12				11.050%				11.050%				11.050%				11.050%			
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				11.050%				11.050%				11.050%				11.050%			
16	Forecast - cost of prior year net plant this current year forecast of CWP or Cap Assets				31,295,836				6,985,179				0				10,711,312			
17	Annual Depreciation ECF from Attachment 5				545,533				20,196				0				482,336			
18	Reconciliation				Reconciliation				Reconciliation				Reconciliation				Reconciliation			
19	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue
20	3,450,866	843,023	88,827	4,084,156.10	137,183	28,746	4,399	173,237.58	772,372	161,194	24,693	950,260.01	0	0	0	0.00	1,846,763	482,270	53,690	2,380,723.11
	3,450,866	843,023	88,827	4,084,156.10	137,183	28,746	4,399	173,237.58	772,372	161,194	24,693	950,260.01	0	0	0	0.00	1,846,763	482,270	53,690	2,380,723.11

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

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	PJM Upgrade ID: b2562 & b2562.1				PJM Upgrade ID: b2196				PJM Upgrade ID: b2545				PJM Upgrade ID: b2545				PJM Upgrade ID: b2541				PJM Upgrade ID: b2547, b2547.1, b2547.2			
	Squib Notch SVC				Shingletown Capacitor				Newaver				Richwood Hill				Eric South				Joffre Sub			
11	*Yes if a project under PJM DATT Schedule 12, otherwise "No"																							
12	*Yes if the customer has paid a lump sum term in the amount of the investment on line 25. Otherwise "No"																							
13	Yes	11.70%			Yes	11.70%			Yes	11.70%			Yes	11.70%			Yes	11.70%			Yes	11.70%		
14	No	11.050%			No	11.050%			No	11.050%			No	11.050%			No	11.050%			No	11.050%		
15	Input the allowed ROE																							
16	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12																							
17	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																							
18	*Percent of cost of prior year net plant less current year reconciling - Average of 15 month prior year net plant balances plus prior year 15-mo CWP balances.																							
19	27,378,851	1,560,553			46,153	887,016			19,669	88,847,887			7,886,201	1,854,433			4,598,622	1,376,264			4,893,198	1,348,142		
20	922,123	46,153				19,669				1,554,433				1,376,264				1,376,264				1,348,142		
21	Reconciliation																							
22	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue
23	3,025,387	822,123	81,885	4,029,594.44	172,458	44,130	5,103	221,689.03	94,709	19,669	3,047	117,424.62	7,886,201	1,854,433	238,629	9,571,422.14	4,598,622	1,376,264	125,854	6,100,658.88	4,893,198	1,348,142	145,429	6,287,676.78
24	3,025,387	822,123	81,885	4,029,594.44	172,458	44,130	5,103	221,689.03	94,709	19,669	3,047	117,424.62	7,886,201	1,854,433	238,629	9,571,422.14	4,598,622	1,376,264	125,854	6,100,658.88	4,893,198	1,348,142	145,429	6,287,676.78

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

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	PJM Upgrade ID: 12475				PJM Upgrade ID: 11991				PJM Upgrade ID: 12291				PJM Upgrade ID: 12484				PJM Upgrade ID: 11041				PJM Upgrade ID: 12587									
	Oak Mount				Farmers Valley Substation				Damascus Substation				Warren Substation				Joffre Substation 81041				Piercebrook Substation									
11	*Yes" is a project under PJM GATT Schedule 12, otherwise "No"				Yes				Yes				Yes				Yes				Yes									
12	*Yes" if the customer has paid a state rate payment in the amount of the investment on line 25. Otherwise "No"				No				No				No				No				No									
13	Input the allowed ROE				11.70%				11.70%				11.70%				11.70%				11.70%									
14	From line 3 above. If "No" on line 12 and From line 7 above if "Yes" on line 12				11.000%				11.000%				11.000%				11.000%				11.000%									
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				11.000%				11.000%				11.000%				11.000%				11.000%									
16	Reconciliation - Average of 12 month prior year net plant balances plus prior year 13-mo CWP balances.				105,933,827				1,888,817				22,784,917				0				10,317,833									
17	Annual Depreciation Expense				2,286,260				33,624				623,720				0				793,355									
18	<b>Reconciliation</b>				<b>Reconciliation</b>				<b>Reconciliation</b>				<b>Reconciliation</b>				<b>Reconciliation</b>				<b>Reconciliation</b>									
19	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Total	Incentive Charged	Revenue Credit	56,182,960.65		
20	11,731,214	2,286,260	21,074	14,148,894.21	3,997,838	828,681	113,365	4,939,783.38	208,512	33,624	43,210	281,350.38	2,512,426	593,732	80,396	3,087,157.84	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	11,731,214	2,286,260	21,074	14,148,894.21	3,997,838	828,681	113,365	4,939,783.38	208,512	33,624	43,210	281,350.38	2,512,426	593,732	80,396	3,087,157.84	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

**Template for Annual Information Filings with Formula Rate Debt Cost Disclosure and True-Up**  
Attachment 6, 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 12/31/2019**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
	HN	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 Ratio	Effective Cost Rate (Tables 2 and 3)	Weighted Debt Cost at t = N (h) * (j)
(1)	3.85% Senior Unsecured Notes	12/11/2014	6/2/2025	\$ 550,000,000	\$ 545,247,429	\$ 547,537,066	12	\$ 547,537,066.00	88.00%	3.95%	3.48%
(2)	3.79% Senior Unsecured Notes	10/16/2015	5/30/2025	\$ 75,000,000	\$ 74,437,647	\$ 74,681,919	12	\$ 74,681,919.00	12.003%	3.85%	0.46%
	<b>Total</b>			<b>\$ 625,000,000</b>		<b>\$ 622,218,985</b>		<b>\$ 622,218,985</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 debentures) debt cost calculations shall be taken to four decimals in percentages (7.2100%, 6.2952%) 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 12/31/2019**

	(aa)	(bb)	(cc)	(dd)	14	(ee)	(ff)	(gg)	(hh)	(ii)	(jj)	(kk)	(ll)
	Long Term Debt Iss. Affiliate	Issue Date	Maturity Date	Amount Issued	(Discount) Premium at Issuance	Issuance Expense	Loss/Gain on Recognized Debt	Less Related ADIT (Attachment 1)	Net Proceeds	Net Proceeds Ratio	Coupon Rate	Annual Interest	Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)
(1)	3.85% Senior Unsecured Nfo	12/11/2014	6/2/2025	\$ 550,000,000	\$ (418,000)	4,334,571	-	xxx	\$ 545,247,429	99.1359	0.03850	\$ 21,175,000	3.95%
(2)	3.79% Senior Unsecured Notes	10/16/2015	5/30/2025	75,000,000		562,303			\$ 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>\$ 4,896,874</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 Debenture (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	
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	6.13%	3.86%	4.05%	4.34%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%
Bond \$450M Interest Rate	\$ 450,000,000					4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Revolver Interest Rate	\$ 350,000,000	Draw 1	DONE			3.249%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 2, 3, 4	DONE			3.247%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 5	DONE			3.251%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 6	DONE - Roll over Draw 1 and 4			3.316%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 7	DONE			3.361%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 8	DONE - Roll over Draw 2, 3 and 5			3.422%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 9	DONE			3.417%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 10	DONE			3.348%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 11	DONE - Roll over Draw 6 and 9			3.498%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 12	DONE - Roll over Draw 10			3.418%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 13	DONE - Roll over Draw 7 and 8			3.398%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 14	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 15	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 16	DONE - Roll over Draw 11			3.289%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 17	DONE			3.248%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 17A	DONE - Roll over Draw 12, 14 and 15			3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 18	DONE - Roll over Draw 13 and 17			3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 19	DONE				3.283%	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
02/4/2008	Q1			10,000,000	9,280,164	69,578.45		(69,578)	4,853	4,853
02/6/2008	Q1			10,000,000	9,215,438	137.50		(138)	2,409	2,409
02/29/2008	Q1			10,000,000	9,217,710	2,960.00		(2,960)	27,752	27,752
03/5/2008	Q1			10,000,000	9,242,502	125,384.16		(125,384)	6,042	6,042
3/24/2008	Q1	25,543,000		10,000,000	9,123,160	155,047.57		(155,048)	22,684	(132,363)
03/31/2008	Q1			10,000,000	8,950,797	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	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)	108,439	108,439
10/29/2008	Q4			65,000,000	55,361,963		2,030.03	(2,030)	266.90	266.90
11/19/2008	Q4			65,000,000	55,448,597	96,048.71		(96,049)	152,404	152,404





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	
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)

2/9/2011	Q1	115,000,000	820,000,000	693,357,156			115,000,000	-	-
2/14/2011	Q1	(140,000,000)	680,000,000	808,357,156	1,201,215.56		(141,201,216)	528,453	(672,763)
2/14/2011	Q1	140,000,000	820,000,000	667,684,393			140,000,000	-	-
2/16/2011	Q1	-	820,000,000	807,684,393		3,098.63	(3,099)	211,164	211,164
4/1/2011	Q2	-	820,000,000	807,892,458			(97,778)	4,659,577	4,659,577
4/14/2011	Q2	10,000,000	830,000,000	812,454,257			10,000,000	1,381,663	1,381,663
4/26/2011	Q2	(115,000,000)	715,000,000	823,835,920	949,900.00		(115,949,900)	1,293,164	343,264
4/26/2011	Q2	115,000,000	830,000,000	709,179,184			115,000,000	-	-
5/9/2011	Q2	(115,000,000)	715,000,000	824,179,184	941,620.00		(115,941,620)	1,401,603	459,983
5/9/2011	Q2	(140,000,000)	575,000,000	709,639,166	1,081,920.00		(141,081,920)	-	(1,081,920)
5/9/2011	Q2	(10,000,000)	565,000,000	568,557,246	22,375.00		(10,022,375)	-	(22,375)
5/9/2011	Q2	235,000,000	800,000,000	558,534,871			235,000,000	-	-
5/16/2011	Q2	(235,000,000)	565,000,000	793,534,871	145,034.17		(235,145,034)	726,363	581,329
5/16/2011	Q2	235,000,000	800,000,000	559,116,200			235,000,000	-	-
5/23/2011	Q2	(235,000,000)	565,000,000	794,116,200	144,805.69		(235,144,806)	726,895	582,089
5/23/2011	Q2	50,000,000	615,000,000	559,698,289			50,000,000	-	-
5/26/2011	Q2	(115,000,000)	500,000,000	609,698,289	307,912.50	233,657	(115,541,569)	239,118	(68,795)
6/23/2011	Q2	(50,000,000)	450,000,000	494,395,838	88,994.45		(50,088,994)	1,812,670	1,723,675
6/23/2011	Q2	20,000,000	470,000,000	446,119,513			20,000,000	-	-
7/6/2011	Q3	-	470,000,000	466,119,513			(171,736.11)	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	(3,693,655)
3/2/2012	Q1	-	450,000,000	439,773,352			(3,070)	2,594,240	2,594,240
7/15/2012	Q3	-	450,000,000	442,364,522	9,000,000		(9,000,000)	7,874,847	(1,125,153)
1/15/2013	Q1	-	450,000,000	441,239,369	9,000,000		(9,000,000)	10,740,283	1,740,283
7/15/2013	Q3	-	450,000,000	442,979,652	9,000,000		(9,000,000)	10,604,752	1,604,752
1/15/2014	Q1	-	450,000,000	444,584,404	9,000,000		(9,000,000)	10,821,705	1,821,705
7/15/2014	Q3	-	450,000,000	446,406,108	9,000,000		(9,000,000)	10,686,780	1,686,780
1/15/2015	Q1	(450,000,000)	-	448,092,888	9,000,000		(459,000,000)	10,907,105	1,907,105
								-	-

Commitment fees for 4th quarter 2008

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

**Trans-Allegheny Interstate Line Company**  
**Detail Transfers from CWIP to Plant in Service**  
**2019 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>					
13412255	478229242	35022, 35400, 35610, 35500, 35620	Line Construction 2	111.89	May 1, 2019
	478229242	35022, 35400, 35610, 35500, 35620	Line Construction 2	<u>(7,068.45)</u>	October 1, 2019
			Total	(6,956.56)	
13418596	478437863	35022, 35400, 35500, 35610, 35620	Line Construction 1	125.00	February 1, 2019
		35022, 35400, 35500, 35610, 35620	Line Construction 1	<u>111.89</u>	May 1, 2019
				236.89	
13419997	478541318	35500 35610	Line Construction 3	3,000.00	January 1, 2019
13439253	485775299	35011	Sale of Property - Former Anderson	(65,795.28)	November 1, 2019
13439281	485776017	35011	Sale of Property - Former Krepps	(826,502.80)	January 1, 2019
14620046	740069164	35610	502 Jct. Mt Storm 500kv	3,892.73	April 1, 2019
	740069164	35610	502 Jct. Mt Storm 500kv	(4,937.08)	May 1, 2019
	740069164	35610	502 Jct. Mt Storm 500kv	204.28	June 1, 2019
	740069164	35610	502 Jct. Mt Storm 500kv	<u>(31,973.93)</u>	July 1, 2019
			Total	(32,814.00)	
14692817	759166158	35610	TrAIL - VA TL 500 kv	(290.46)	August 1, 2019
14936079	804969618	35610	503 Jct - Mt Storm #536 Repl OPGW	7,068.45	October 1, 2019
14940439	806721858	35610	502 Junction-MT Storm 500kv	(61,836.28)	May 1, 2019
	806721858	35610	503 Junction-MT Storm 500kv	67,999.15	June 1, 2019
	806721858	35610	504 Junction-MT Storm 500kv	(19,113.09)	July 1, 2019
	806721858	35610	505 Junction-MT Storm 500kv	1,329.05	August 1, 2019
	806721858	35610	506 Junction-MT Storm 500kv	<u>242.62</u>	September 1, 2019
				(11,378.55)	
15036222	818278879	35610	502 jct-Mt Storm #536-Repl LAPP ins	1,527.73	August 1, 2019
	818278879	35610	502 jct-Mt Storm #536-Repl LAPP ins	59.19	September 1, 2019
	818278879	35610	502 jct-Mt Storm #536-Repl LAPP ins	<u>(635.88)</u>	October 1, 2019
			Total	951.04	
15036223	818278880	35610	Meadow Brk-Mt Storm #529-Repl LAPP	(39,686.43)	May 1, 2019
	818278880	35610	Meadow Brk-Mt Storm #529-Repl LAPP	6,087.46	June 1, 2019
	818278880	35610	Meadow Brk-Mt Storm #529-Repl LAPP	<u>28,908.63</u>	August 1, 2019
			Total	(4,690.34)	
15036224	818278744	35610	502 jct-Mt Storm #536-Repl LAPP ins	(48,798.15)	May 1, 2019
	818278744	35610	502 jct-Mt Storm #536-Repl LAPP ins	<u>(1,406.25)</u>	August 1, 2019
			Total	(50,204.40)	
15528779	3384867816	35210	502 Jct-Inst enhanced security syst	(5,189,198.92)	July 1, 2019
15706652	3405708956	35610	529 Line Meadowbrook-Mt. Storm 500k	8,820.98	August 1, 2019
Various	Various	35620	Vegetation Management	11,408.30	January 1, 2019
	Various	35620	Vegetation Management	28,184.55	February 1, 2019
	Various	35620	Vegetation Management	14,497.34	March 1, 2019
	Various	35620	Vegetation Management	19,292.28	April 1, 2019
	Various	35620	Vegetation Management	12,451.53	May 1, 2019
	Various	35620	Vegetation Management	15,138.73	June 1, 2019
	Various	35620	Vegetation Management	18,752.73	July 1, 2019
	Various	35620	Vegetation Management	27,526.10	August 1, 2019
	Various	35620	Vegetation Management	8,769.35	September 1, 2019
	Various	35620	Vegetation Management	10,327.18	October 1, 2019
	Various	35620	Vegetation Management	24,482.19	November 1, 2019
	Various	35620	Vegetation Management	<u>49,553.49</u>	December 1, 2019
			Total	240,383.77	
			Total 502 Junction to Territorial Line	<u>(5,927,370.18)</u>	

**Trans-Allegheny Interstate Line Company**  
**Detail Transfers from CWIP to Plant in Service**  
**2019 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>Other Projects</b>					
13302963	511281437	35300	Mansfield-Everts Dr-Build new 345/1	19,458.14	November 1, 2019
	477989703	35500, 35610	Osage-Whiteley (MP) 5.8 mi new 138	369.45	November 1, 2019
	477989703	35500, 35610	Osage-Whiteley (MP) 5.8 mi new 138	<u>297.65</u>	December 1, 2019
13395937			Total	667.10	
	486072630	35210, 35300	502 jct substation - install	537.09	November 1, 2019
	486072630	35210, 35300	502 jct substation - install	<u>1.06</u>	December 1, 2019
13448299			Total	538.15	
	509201475	35500	Rider 138kV Line ext	126.32	January 1, 2019
	509201475	35500	Rider 138kV Line ext	2,871.30	March 1, 2019
	509201475	35500	Rider 138kV Line ext	8,411.23	April 1, 2019
	509201475	35500	Rider 138kV Line ext	6,674.40	May 1, 2019
	509201475	35500	Rider 138kV Line ext	350.92	June 1, 2019
	509201475	35500	Rider 138kV Line ext	6,962.18	September 1, 2019
	509201475	35500	Rider 138kV Line ext	<u>2,996.32</u>	October 1, 2019
13469732			Total	28,392.67	
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	1,769.17	January 1, 2019
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	354.00	February 1, 2019
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	3,212.00	March 1, 2019
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	(881.65)	April 1, 2019
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	(346.50)	May 1, 2019
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	259.50	June 1, 2019
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	<u>564.50</u>	November 1, 2019
13547208			Total	4,931.02	
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	(8,333.71)	January 1, 2019
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	673.41	February 1, 2019
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	1,318.15	March 1, 2019
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	4,154.30	April 1, 2019
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	25,445.90	May 1, 2019
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	9,594.92	June 1, 2019
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	15,748.50	July 1, 2019
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	346,117.56	August 1, 2019
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	278,038.60	September 1, 2019
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	161,151.17	October 1, 2019
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	37,020.49	November 1, 2019
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	<u>3,524.98</u>	December 1, 2019
14080138			Total	874,454.27	
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	211.57	February 1, 2019
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	84.34	March 1, 2019
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	1,002.32	April 1, 2019
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	892.42	May 1, 2019
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	(661.44)	June 1, 2019
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	1,131.50	July 1, 2019
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	(524.95)	September 1, 2019
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	<u>2,407.36</u>	December 1, 2019
14197715			Total	4,543.12	

**Trans-Allegheny Interstate Line Company**  
**Detail Transfers from CWIP to Plant in Service**  
**2019 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>						
14258354	544496386	35022	Oak Mound - Waldo Run #1	0.47	January 1, 2019	
	544496386	35022	Oak Mound - Waldo Run #1	2,677.10	March 1, 2019	
	544496386	35022	Oak Mound - Waldo Run #1	0.50	April 1, 2019	
	544496386	35022	Oak Mound - Waldo Run #1	<u>(200.00)</u>	May 1, 2019	
				Total	2,478.07	
14276743	545657671	35210, 35220, 35300	Const New Richwood Hill SS	1,005.83	January 1, 2019	
	545657671	35220, 35300	Const New Richwood Hill SS	939.90	February 1, 2019	
	545657671	35220, 35300	Const New Richwood Hill SS	939.90	March 1, 2019	
	545657671	35220, 35300	Const New Richwood Hill SS	939.90	April 1, 2019	
	545657671	35220, 35300	Const New Richwood Hill SS	939.90	May 1, 2019	
	545657671	35220, 35300	Const New Richwood Hill SS	939.90	June 1, 2019	
	545657671	35220, 35300	Const New Richwood Hill SS	939.90	July 1, 2019	
	545657671	35220, 35300	Const New Richwood Hill SS	939.90	August 1, 2019	
	545657671	35220, 35300	Const New Richwood Hill SS	939.90	September 1, 2019	
	545657671	35220, 35300	Const New Richwood Hill SS	876.00	October 1, 2019	
	545657671	35210, 35220, 35300	Const New Richwood Hill SS	1,234.06	November 1, 2019	
	545657671	35210, 35220, 35300	Const New Richwood Hill SS	<u>876.71</u>	December 1, 2019	
				Total	11,511.80	
	14464108	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	4,970.97	January 1, 2019
		6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	27,583.32	February 1, 2019
6895555910		35500, 35610, 35900	Oak Mound - Waldo Run #1	139,940.78	March 1, 2019	
6895555910		35500, 35610, 35900	Oak Mound - Waldo Run #1	255,429.13	April 1, 2019	
6895555910		35500, 35610, 35900	Oak Mound - Waldo Run #1	223,904.00	May 1, 2019	
6895555910		35500, 35610, 35900	Oak Mound - Waldo Run #1	332,393.10	June 1, 2019	
6895555910		35500, 35610, 35900	Oak Mound - Waldo Run #1	335,753.90	July 1, 2019	
6895555910		35500, 35610, 35900	Oak Mound - Waldo Run #1	178,496.11	August 1, 2019	
6895555910		35500, 35610, 35900	Oak Mound - Waldo Run #1	(248,134.90)	September 1, 2019	
6895555910		35500, 35610, 35900	Oak Mound - Waldo Run #1	151,929.95	October 1, 2019	
6895555910		35500, 35610, 35900	Oak Mound - Waldo Run #1	80,698.08	November 1, 2019	
6895555910		35500, 35610, 35900	Oak Mound - Waldo Run #1	<u>45,452.13</u>	December 1, 2019	
				Total	1,528,416.57	

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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>					
14490072	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	(1,365.94)	July 1, 2019
	696302028	35220, 35300	Warren: Install 4 breaker 230Kv	(1,001.65)	November 1, 2019
	696302028	35220, 35300	Warren: Install 4 breaker 230Kv	<u>13,593.38</u>	December 1, 2019
			Total	11,225.79	
14521947	710542810	35300	CIP IT Conemaugh PSP card reader	4,229.51	February 1, 2019
	710542810	35300	CIP IT Conemaugh PSP card reader	<u>1,051.61</u>	March 1, 2019
			Total	5,281.12	
14522061	710542837	35300	CIP IT Meadow Brook SVC PSP card reader	2,598.54	December 1, 2019
14528199	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	28.60	January 1, 2019
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	3,449.90	February 1, 2019
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	28.60	March 1, 2019
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	889.18	April 1, 2019
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	199.60	May 1, 2019
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	9,074.00	June 1, 2019
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	57.20	July 1, 2019
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	28.60	August 1, 2019
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	28.59	September 1, 2019
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	28.60	October 1, 2019
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	28.60	November 1, 2019
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	<u>193.98</u>	December 1, 2019
			Total	14,035.45	
14667784	751292370	35300	Damascus SS-Inst 230Kv Capacitor	822,357.72	August 1, 2019
14674519	753545861	35300	Pierce Brook SS-Inst 345 Kv Shunt Re	(276.30)	January 1, 2019
	753545861	35300	Pierce Brook SS-Inst 345 Kv Shunt Re	(100.18)	February 1, 2019
	753545861	35300	Pierce Brook SS-Inst 345 Kv Shunt Re	(7.20)	March 1, 2019
	753545861	35300	Pierce Brook SS-Inst 345 Kv Shunt Re	2,210.82	April 1, 2019
	753545861	35300	Pierce Brook SS-Inst 345 Kv Shunt Re	62,615.30	May 1, 2019
	753545861	35300	Pierce Brook SS-Inst 345 Kv Shunt Re	65,905.60	June 1, 2019
	753545861	35300	Pierce Brook SS-Inst 345 Kv Shunt Re	(210,187.17)	July 1, 2019
	753545861	35300	Pierce Brook SS-Inst 345 Kv Shunt Re	(10,276.66)	August 1, 2019
	753545861	35300	Pierce Brook SS-Inst 345 Kv Shunt Re	<u>43.52</u>	October 1, 2019
			Total	(90,072.27)	
14674548	753546385	35300	Mainsburg SS-Inst 2nd Pilot Commun	101,801.76	February 1, 2019
	753546385	35300	Mainsburg SS-Inst 2nd Pilot Commun	26,850.16	March 1, 2019
	753546385	35300	Mainsburg SS-Inst 2nd Pilot Commun	<u>(2,253,333.59)</u>	September 1, 2019
		Total	(2,124,681.67)		
14716425	765959807	35300	Mainsburg Substation	(56,092.15)	September 1, 2019
	765959807	35300	Mainsburg Substation	(26,925.93)	October 1, 2019
	765959807	35300	Mainsburg Substation	<u>8,792.71</u>	November 1, 2019
		Total	(74,225.37)		
14744334	774109364	35300	Doubs-Repl Arrestoers on T3 Xfmr	(13,152.28)	September 1, 2019
15039439	818656493	35300	502 junction-DWDM Expansion	(84,861.19)	July 1, 2019
15045085	819169327	35300	Meadow Brook -Inst DWDM Node	294.05	January 1, 2019
	819169327	35300	Meadow Brook -Inst DWDM Node	38.21	February 1, 2019
	819169327	35300	Meadow Brook -Inst DWDM Node	<u>(179,296.67)</u>	July 1, 2019
			Total	(178,964.41)	
15045134	819168369	35300	Meadow Brook-Inst MPLS Router	166.50	January 1, 2019
	819168369	35300	Meadow Brook-Inst MPLS Router	373.79	June 1, 2019
	819168369	35300	Meadow Brook-Inst MPLS Router	<u>106.50</u>	December 1, 2019
		Total	646.79		
15045135	819169421	35300	Meadow Brook SVC-Inst MPLS Router	106.50	December 1, 2019
15045170	819169432	35300	502 Junction-Inst MPLS Router	153,960.23	July 1, 2019
	819169432	35300	502 Junction-Inst MPLS Router	<u>674.53</u>	December 1, 2019
			Total	154,634.76	
15085575	824654603	35300	Kammer- T200 Xfmr repair	23,163.08	December 1, 2019
15105602	827587905	35300	Meadow Brook SS Replace Bushings	(13,919.27)	September 1, 2019
15150073	834027523	35210	TREP - Waldo Run-Repairs along main	40,534.67	January 1, 2019
	834027523	35210	TREP - Waldo Run-Repairs along main	(17,992.13)	February 1, 2019
	834027523	35210	TREP - Waldo Run-Repairs along main	34,116.27	March 1, 2019
	834027523	35210	TREP - Waldo Run-Repairs along main	(2,576.19)	April 1, 2019
	834027523	35210	TREP - Waldo Run-Repairs along main	1,965.14	May 1, 2019
	834027523	35210	TREP - Waldo Run-Repairs along main	2,378.58	June 1, 2019
	834027523	35210	TREP - Waldo Run-Repairs along main	<u>14,367.28</u>	July 1, 2019
			Total	72,793.62	
15157027	836234686	35300	Hunterstown SVC Reactor TCR11	(10,645.03)	September 1, 2019
15311182	3379674313	35300	Black Oak SVC Reactor TCR22-L1	16,500.85	May 1, 2019

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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>						
15386903	3366277229	35300	Mainesburg-Inst Shunt Reactor+345kv	9,769,656.25	May 1, 2019	
	3366277229	35300	Mainesburg-Inst Shunt Reactor+345kv	55,265.97	June 1, 2019	
	3366277229	35300	Mainesburg-Inst Shunt Reactor+345kv	253,108.44	July 1, 2019	
	3366277229	35300	Mainesburg-Inst Shunt Reactor+345kv	144,931.29	August 1, 2019	
	3366277229	35300	Mainesburg-Inst Shunt Reactor+345kv	79,607.32	September 1, 2019	
	3366277229	35300	Mainesburg-Inst Shunt Reactor+345kv	114,947.71	October 1, 2019	
	3366277229	35300	Mainesburg-Inst Shunt Reactor+345kv	31,511.62	November 1, 2019	
	3366277229	35300	Mainesburg-Inst Shunt Reactor+345kv	<u>37,667.19</u>	December 1, 2019	
				Total	10,486,695.79	
	15435831	3372644707	35300	Black Oak SVC-Inst Physical Securit	591.42	January 1, 2019
3372644707		35300	Black Oak SVC-Inst Physical Securit	1,632.48	October 1, 2019	
3372644707		35300	Black Oak SVC-Inst Physical Securit	1,943.87	November 1, 2019	
3372644707		35300	Black Oak SVC-Inst Physical Securit	<u>167.68</u>	December 1, 2019	
				Total	4,335.45	
15454982	3375029227	35300	Mainesburg-Remote end for Z1-069	12,571.37	March 1, 2019	
	3375029227	35300	Mainesburg-Remote end for Z1-069	(3,136.39)	April 1, 2019	
	3375029227	35300	Mainesburg-Remote end for Z1-069	3,698.13	May 1, 2019	
	3375029227	35300	Mainesburg-Remote end for Z1-069	(3,512.45)	June 1, 2019	
	3375029227	35300	Mainesburg-Remote end for Z1-069	86.23	July 1, 2019	
	3375029227	35300	Mainesburg-Remote end for Z1-069	(121.72)	August 1, 2019	
	3375029227	35300	Mainesburg-Remote end for Z1-069	(171.08)	September 1, 2019	
	3375029227	35300	Mainesburg-Remote end for Z1-069	0.01	October 1, 2019	
	3375029227	35300	Mainesburg-Remote end for Z1-069	(12.99)	November 1, 2019	
	3375029227	35300	Mainesburg-Remote end for Z1-069	<u>25.58</u>	December 1, 2019	
			Total	9,426.69		
15454983	3375029235	35300	Pierce brook Remote end for Z1-069	1,346.54	March 1, 2019	
	3375029235	35300	Pierce brook Remote end for Z1-069	33.46	April 1, 2019	
	3375029235	35300	Pierce brook Remote end for Z1-069	(8.28)	May 1, 2019	
	3375029235	35300	Pierce brook Remote end for Z1-069	(1.21)	June 1, 2019	
	3375029235	35300	Pierce brook Remote end for Z1-069	(12.29)	July 1, 2019	
	3375029235	35300	Pierce brook Remote end for Z1-069	84.29	August 1, 2019	
	3375029235	35300	Pierce brook Remote end for Z1-069	(83.38)	September 1, 2019	
	3375029235	35300	Pierce brook Remote end for Z1-069	(12.99)	November 1, 2019	
	3375029235	35300	Pierce brook Remote end for Z1-069	<u>25.58</u>	December 1, 2019	
				Total	1,371.72	
15504855	3382211383	35400	Buckhannon Falls-Rider GlenFalls	1,402,464.43	August 1, 2019	
	3382211383	35400	Buckhannon Falls-Rider GlenFalls	107,968.72	September 1, 2019	
	3382211383	35400	Buckhannon Falls-Rider GlenFalls	159,925.69	October 1, 2019	
	3382211383	35400	Buckhannon Falls-Rider GlenFalls	15,813.98	November 1, 2019	
	3382211383	35400	Buckhannon Falls-Rider GlenFalls	<u>7,812.91</u>	December 1, 2019	
			Total	1,693,985.73		
15528779	3384867816	35300	502 JCT-Int enhanced security syst	58,243.17	January 1, 2019	
	3384867816	35300	502 JCT-Int enhanced security syst	115,251.42	February 1, 2019	
	3384867816	35300	502 JCT-Int enhanced security syst	9,108.38	March 1, 2019	
	3384867816	35300	502 JCT-Int enhanced security syst	(1,312.10)	April 1, 2019	
	3384867816	35300	502 JCT-Int enhanced security syst	65.79	May 1, 2019	
	3384867816	35300	503 JCT-Int enhanced security syst	<u>(25,406.41)</u>	July 1, 2019	
			Total	155,950.25		
15677487	3402354876	35300	MPLS Installation at Conemaugh	124,370.99	December 1, 2019	
15677526	3402355290	35300	Conemaugh RTU Replacement	(36,600.65)	November 1, 2019	
15677573	3402357354	35300	Conemaugh- Install Security (ESS)	469,627.52	November 1, 2019	
	3402357354	35300	Conemaugh- Install Security (ESS)	<u>-1,499.99</u>	December 1, 2019	
			Total	468,127.53		
15815914	3419116492	35300	Equip Investigate/Repair Miscella	1,147,705.62	July 1, 2019	
	3419116492	35300	Equip Investigate/Repair Miscella	271,210.32	August 1, 2019	
	3419116492	35300	Equip Investigate/Repair Miscella	199,296.01	September 1, 2019	
	3419116492	35300	Equip Investigate/Repair Miscella	338,860.78	October 1, 2019	
	3419116492	35300	Equip Investigate/Repair Miscella	414,263.52	November 1, 2019	
	3419116492	35300	Equip Investigate/Repair Miscella	<u>79,194.54</u>	December 1, 2019	
			Total	2,450,530.79		
15835814	3445916534	35300	Black Oak SVC SS	504,057.47	April 1, 2019	
	3445916534	35300	Black Oak SVC SS	45,255.40	May 1, 2019	
	3445916534	35300	Black Oak SVC SS	9,961.18	June 1, 2019	
	3445916534	35300	Black Oak SVC SS	<u>561.18</u>	July 1, 2019	
			Total	559,835.23		
15920252	3432441748	35300	502 Junction SS-Repl 2 SEL-1102	220,773.96	July 1, 2019	
	3432441748	35300	502 Junction SS-Repl 2 SEL-1102	2,422.99	August 1, 2019	
	3432441748	35300	502 Junction SS-Repl 2 SEL-1102	941.06	September 1, 2019	
	3432441748	35300	502 Junction SS-Repl 2 SEL-1102	6,503.65	October 1, 2019	
	3432441748	35300	502 Junction SS-Repl 2 SEL-1102	<u>618.61</u>	November 1, 2019	
				Total	231,260.27	
	3432441758	35300	502 Junction SS-GE-D 60 Line Rely	179,278.81	June 1, 2019	



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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>					
15920253	3432441758	35300	502 Junction SS-GE-D 60 Line Rely	18,604.43	July 1, 2019
	3432441758	35300	502 Junction SS-GE-D 60 Line Rely	6,188.63	August 1, 2019
	3432441758	35300	502 Junction SS-GE-D 60 Line Rely	1,976.46	September 1, 2019
	3432441758	35300	502 Junction SS-GE-D 60 Line Rely	496.81	October 1, 2019
	3432441758	35300	502 Junction SS-GE-D 60 Line Rely	427.81	November 1, 2019
	3432441758	35300	502 Junction SS-GE-D 60 Line Rely	<u>67.09</u>	December 1, 2019
			Total	207,040.04	
15922453	3432749626	35300	Wylie Ridge SS-Repl SEL-1102	38,725.32	May 1, 2019
	3432749626	35300	Wylie Ridge SS-Repl SEL-1102	478.71	June 1, 2019
	3432749626	35300	Wylie Ridge SS-Repl SEL-1102	2,330.89	July 1, 2019
	3432749626	35300	Wylie Ridge SS-Repl SEL-1102	<u>(1,000.96)</u>	August 1, 2019
			Total	40,533.96	
15922758	3432749643	35300	Wylie Ridge SS-Repl SAM-900	104,047.75	October 1, 2019
	3432749643	35300	Wylie Ridge SS-Repl SAM-900	1,323.91	November 1, 2019
	3432749643	35300	Wylie Ridge SS-Repl SAM-900	<u>1,902.95</u>	December 1, 2019
			Total	107,274.61	
15922761	3432749693	35300	Cabot SS-Repl SEL-1102	170,663.55	June 1, 2019
	3432749693	35300	Cabot SS-Repl SEL-1102	3,209.28	July 1, 2019
	3432749693	35300	Cabot SS-Repl SEL-1102	731.61	August 1, 2019
	3432749693	35300	Cabot SS-Repl SEL-1102	9.14	September 1, 2019
	3432749693	35300	Cabot SS-Repl SEL-1102	<u>132.13</u>	December 1, 2019
			Total	174,745.71	
16074657	3448565967	35210	Black Oak SS-Upg 500kv SVC cooling	80,754.97	April 1, 2019
	3448565967	35210	Black Oak SS-Upg 500kv SVC cooling	3,122.45	May 1, 2019
	3448565967	35210	Black Oak SS-Upg 500kv SVC cooling	1,378.23	June 1, 2019
	3448565967	35210	Black Oak SS-Upg 500kv SVC cooling	178.77	July 1, 2019
	3448565967	35210	Black Oak SS-Upg 500kv SVC cooling	<u>323.92</u>	August 1, 2019
			Total	85,758.34	
16095556	3451664947	35300	Pierce brook SS-Instl 7 SATEC Panel	29,976.26	June 1, 2019
	3451664947	35300	Pierce brook SS-Instl 7 SATEC Panel	21,245.46	July 1, 2019
	3451664947	35300	Pierce brook SS-Instl 7 SATEC Panel	(1,465.77)	August 1, 2019
	3451664947	35300	Pierce brook SS-Instl 7 SATEC Panel	<u>431.86</u>	September 1, 2019
			Total	50,187.81	
			Total Other Projects	<u>17,823,043.90</u>	
			Total Additions	<u>11,895,673.72</u>	