May 5, 2021

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

Re: The Dayton Power and Light Company,
Docket No. ER20-1150-002
Compliance Filing and Refund Report

Dear Secretary Bose:

The Dayton Power & Light Company ("DP&L" or "Dayton") submits for electronic filing[1] in eTariff format in the above referenced docket the documents described below, which are filed in compliance with the directives of the Federal Energy Regulatory Commission's ("FERC" or "Commission") Letter Order of April 15, 2021, in Docket No. ER20-1150-001.[2]

The Letter Order approved a Settlement that had been filed on December 10, 2020, and approved the substantive provisions of the tariff sheets that had been submitted as part of that Settlement, but directed the refiling of those tariff sheets with an effective date of May 3, 2020.[3]

The rates reflected in the approved Settlement are lower than the rates that were allowed to go into effect on May 3, 2020, subject to further proceedings and refunds. Accordingly there are refunds owed and also submitted herein are the refund report and calculations.

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[1] Pursuant to Order No. 714, this filing is being submitted by PJM Interconnection L.L.C. ("PJM") on behalf of DP&L as part of an XML filing package that conforms with the Commission's regulations. PJM has agreed to make all filings on behalf of the PJM Transmission Owners in order to retain administrative control over the PJM Tariff. Thus, DP&L has requested that PJM submit this Compliance Filing which contains PJM Tariff Schedules 1A, 7 and 8 and Attachments H, H-15A and Attachment H-15B in the eTariff system as part of PJM's electronic Intra PJM Tariff.

[2] *The Dayton Power and Light Company*, Docket No. ER20-1150-001, 175 FERC ¶ 61,021 (Apr. 15, 2021) (the "Letter Order")

[3] Letter Order at P 7.

I. TARIFF DOCUMENTS ATTACHED

Attachment 1 is a clean version of PJM Open Access Transmission Tariff ("OATT") Schedule 1A, with an effective date of May 3, 2020. No red-line is provided because there are no changes to Schedule 1A from the filing made on December 10, 2020, as part of the Settlement except that the eTariff metadata will now indicate that the effective date is May 3, 2020.

Attachment 2 is a clean version of PJM OATT Schedule 7, with an effective date of May 3, 2020. No red-line is provided because there are no changes to Schedule 7 from the filing made on December 10, 2020, as part of the Settlement except that the eTariff metadata will now indicate that the effective date is May 3, 2020.

Attachment 3 is a clean version of PJM OATT Schedule 8, with an effective date of May 3, 2020. No red-line is provided because there are no changes to Schedule 8 from the filing made on December 10, 2020, as part of the Settlement except that the eTariff metadata will now indicate that the effective date is May 3, 2020.

Attachment 4 is a clean version of PJM OATT Attachment H-15, with an effective date of May 3, 2020. No red-line is provided because there are no changes to Attachment H-15 from the filing made on December 10, 2020, as part of the Settlement except that the eTariff metadata will now indicate that the effective date is May 3, 2020.

Attachment 5 is a clean version of PJM OATT Attachment H-15A, with an effective date of May 3, 2020. No red-line is provided because there are no changes to Attachment H-15A from the filing made on December 10, 2020, as part of the Settlement except that the eTariff metadata will now indicate that the effective date is May 3, 2020.

Attachment 6 is a clean version of PJM OATT Attachment H-15B, with an effective date of May 3, 2020. No red-line is provided because there are no changes to Attachment H-15B from the filing made on December 10, 2020, as part of the Settlement except that the eTariff metadata will now indicate that the effective date is May 3, 2020.

II. REFUND REPORT DOCUMENTS ATTACHED

A. Attachment 7 is an Excel spreadsheet showing the computations of the refund amounts by month, with interest compounded quarterly with respect to the Network Integrated Transmission Service ("NITS") formula rate as set forth in PJM OATT Attachment H-15A as populated with 2020 and 2021 data. Each monthly amount is actually the sum of daily differences as provided by PJM between the rates that were in effect and the settlement rates. Separate tabs are included that show daily PJM data.

B. The Excel spreadsheet described above also include two tabs that show the refunds plus interest that are being provided with respect to a PJM OATT Schedule 12 transmission facility owned by DP&L, the costs of which are allocated to both the Dayton Zone and the ATSI Zone. For 2020, the differences caused by the settlement as it affects the Schedule 12 costs allocated to the Dayton Zone are already captured in the NITS rate and are part of

refund calculation as described in the preceding paragraph. The Schedule 12 costs allocated to the ATSI Zone are not included in the NITS rates, so separate refunds plus interest are calculated for the effects the settlement has on those costs. For 2021, the effective tariff rate excluded Schedule 12 revenues entirely from the NITS rates. So, the effects of the settlement on the Schedule 12 charges result in refunds plus interest being calculated for both the portion of the costs allocated to the Dayton Zone and the portion allocated to the ATSI Zone.

C. There are no refunds necessary with respect to the rate set forth in the Settlement for PJM OATT Schedule 1A because those rates are set annually using historic data that was unaffected by the Settlement. There are no refunds associated with firm and non-firm point-to-point transmission service within the Dayton Zone under PJM Schedules 7 and 8 because there were no customers taking such service at any time from May 3, 2020 to date.

III. SUMMARY OF REFUND CALCULATIONS

A. NITS Rate Refunds.

The effective and Settlement NITS rates for the applicable periods are summarized as follows:

	May 3, 2020 – Oct. 2, 2020	Oct. 3, 2020 - Dec. 31, 2020	Jan. 1, 2021 – March 31, 2021
Effective Rates MW-yr	$ 14,456.96	$ 14,456.96	$ 19,175.06
Settlement Rates MW-yr	$ 13,184.78	$ 13,226.97	$ 17,393.83
Effective Rates MW-day	$ 39.50	$ 39.50	$ 52.53
Settlement Rates MW-day	$ 36.02	$ 36.14	$ 47.65
Network Service Peak Load	3,258.60 MW	3,258.60 MW	3,308.80 MW
Base Level of Refunds (Pre-Interest)	$ 2,050,551.47	$ 668,009.17 [4]	$ 1,453,244.36 [4]

It is expected that PJM will issue bills in the first week of May for April 2021 service that incorporates the Settlement NITS rate. Therefore there are no pre-interest refund amounts for April 2021 and beyond.

[4] The Settlement rate for the period of May 3, 2020 through October 2, 2020, inclusive, was $1,098.73 and, included among other changes from the effective rates, a Return on Equity ("ROE") of 9.85%. In another proceeding, Docket No. ER20-1068-001, the Commission authorized a 50 basis point incentive adjustment to ROE effective October 3, 2020, subject to further proceedings and potential refunds. The Settlement, however, capped the ROE level, base plus any incentive adjustment modification, at 9.99%. Therefore, for purposes of calculating refunds, the calculations apply an ROE level of 9.99% for periods on and after October 3, 2020. Depending on the ultimate outcome of Docket No. 20-1068-001, there may be additional refunds to transmission users for periods on and after October 3, 2020.

For purposes of calculating interest, it is recognized that customers are paying bills with approximately a month lag between when service is provided and payments are made. Thus, services received in May 2020, were paid by transmission users in June 2020 and interest accruals for that month of service are thus calculated from June 2020 onward until the bill credits or refund checks issued in PJM's May 2021 billing for April service. For months where the rates changed on other than the beginning of the calendar month, prorationing was applied. Interest was calculated based on the published FERC interest rates for the applicable month and compounded quarterly.

The total amount of NITS refunds, including interest is $4,228,774.64. It is expected that PJM will provide this refund amount to the transmission users in the Dayton zone in proportion to their Network Service Peak Load over the relevant periods and that such credits will be reflected in the May bills issued for April service or in the form of refund checks where bill credits cannot be issued.

B. Schedule 12 Facility Refunds.

Attachment 7 also contains tabs that show the refund plus interest calculated for the effects of the Settlement on the Schedule 12 charges that are allocated between the Dayton Zone and the ATSI Zone.

As noted above, the refunds for 2020 associated with the costs of the Schedule 12 facility allocated to the Dayton Zone is captured in the above NITS refund computations. Thus, there is no separate refund calculation for the Dayton Zone Schedule 12 costs for 2020. The refunds including interest for the portion allocated to ATSI Zone, is $4,228.44.

For 2021, the refunds including interest related to the Schedule 12 facility is $51,076.43 for the portion allocated to the Dayton Zone and $5,631.05 for the portion allocated to the ATSI Zone.

IV. PERSONS SERVED

PJM has served a copy of this filing on all PJM Members and on all state utility regulatory commissions in the PJM Region by posting this filing electronically. In accordance with the Commission's regulations,[5] PJM will post a copy of this filing to the FERC filings section of its internet site, located at the following link : http://www.pjm.com/documents/ferc-manuals/ferc-filings.aspx with a specific link to the newly filed document, and will send an e-mail on the same date as this filing to all PJM Members and all state utility regulatory commissions in the PJM Region[6] alerting them that this filing has been made by PJM and is available by following such link. If the document is not immediately available by using the referenced link, the documents will be available through the referenced link within 24 hours of the filing. Also, a copy of this filing will be available on the Commission's eLibrary website located at the following link:

[5] See 18 C.F.R. §§ 352(e), 385.2010(f)(3).

[6] PJM already maintains, updates and regularly uses e-mail lists for all PJM Members and affected state commissions.

http://www.ferc.gov/doc-filing/elibrary.sap in accordance with the Commission's regulations and Order No. 714.

V. CONCLUSION

The Dayton Power and Light Company respectfully requests that the Commission accept this compliance filing and refund report. If there are any questions with respect to this filing, please contact Randall V. Griffin.

Respectfully submitted,

ss:// *Randall V. Griffin*

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Attachments

ATTACHMENT 1

PJM OATT Schedule 1A

COMPLIANCE FILING

Effective Date: May 3, 2020

SCHEDULE 1A
Transmission Owner Scheduling, System Control and Dispatch Service

Scheduling, System Control and Dispatch Service is provided directly by the Transmission Provider under Schedule 1. The Transmission Customer must purchase this service from the Transmission Provider. Certain control center facilities of the Transmission Owners also are required to provide this service. This Schedule 1A sets forth the charges for Scheduling, System Control and Dispatch Service based on the cost of operating the control centers of the Transmission Owners. The Transmission Provider shall administer the provision of Transmission Owner Scheduling, System Control and Dispatch Service. PJMSettlement shall be the Counterparty to the purchases of Transmission Owner Scheduling, System Control and Dispatch Service.

The charges for operation of the control centers of the Transmission Owners shall be determined by multiplying the applicable rate as follows times the Transmission Customer's use of the Transmission System (including losses) on a megawatt hour basis:

(A) For a Transmission Customer serving Zone Load in:

Zone	**Rate ($/MWh)**
Atlantic City Electric Company	0.0781
Baltimore Gas and Electric Company	0.0430
Delmarva Power & Light Company	0.0743
PECO Energy Company	0.1189
PP&L, Inc. Group	0.0618
Potomac Electric Power Company	0.0186
Public Service Electric and Gas Company	0.1030
Jersey Central Power & Light Company	Rate updated annually Per Attachment H-4
Metropolitan Edison Company	Rate updated annually Per Attachment H-28
Pennsylvania Electric Company	Rate updated annually Per Attachment H-28
Rockland Electric Company	0.5209
Commonwealth Edison Company	0.2223
AEP East	Rate updated annually Per Attachments H-14 and H-20
The Dayton Power and Light Company	Rate updated annually Per Attachment H-15
Duquesne Light Company	0.0520
American Transmission Systems, Incorporated ("ATSI")	Rate updated annually Per Attachment H-21

Duke Energy Ohio, Inc., and	Rate updated annually
Duke Energy Kentucky, Inc. (“DEOK”)	Per Attachment H-22
East Kentucky Power Cooperative, Inc. (“EKPC”)	Per Attachment H-24
Southern Maryland Electric Cooperative, Inc. ("SMECO")	0.00942
Ohio Valley Electric Corporation	0.2100

(B) For a Transmission Customer serving Non-Zone Load (a Network Customer serving Non-Zone Network Load or a Transmission Customer taking Point-to-Point service where the Point of Delivery is at the boundary of the PJM Region):

$.0912//MWh

Each month, PJMSettlement shall pay to each Transmission Owner an amount equal to the charges billed for that Transmission Owner’s zone pursuant to (A) above, plus that Transmission Owner’s share as stated below of the charges billed to Transmission Customers serving Non-Zone Network Load pursuant to (B) above:

Transmission Owner	**Share (%)**
Atlantic City Electric Company	1.41
Baltimore Gas and Electric Company	2.28
Delmarva Power & Light Company	2.17
PECO Energy Company	7.57
PP&L, Inc. Group	3.88
Potomac Electric Power Company	0.92
Public Service Electric and Gas Company	7.55
Jersey Central Power & Light Company	3.71
Mid-Atlantic Interstate Transmission, LLC	3.12
Rockland Electric Company	0.57
Commonwealth Edison Company	41.42
AEP East	14.56
The Dayton Power and Light Company	2.41
Duquesne Light Company	1.20
American Transmission Systems, Incorporated (“ATSI”)	3.05
Duke Energy Ohio, Inc., and Duke Energy Kentucky, Inc. (“DEOK”)	4.17[2]
East Kentucky Power Cooperative, Inc. (“EKPC”)	0.0
Ohio Valley Electric Corporation	0.0

[2] Any change to this share must be made as a tariff filing under Section 205 of the Federal Power Act.

ATTACHMENT 2

PJM OATT Schedule 7

COMPLIANCE FILING

Effective Date: May 3, 2020

SCHEDULE 7
Long-Term Firm and Short-Term Firm Point-To-Point
Transmission Service

1) The Transmission Customer shall pay each month for Reserved Capacity at the sum of the applicable charges set forth below for the Point of Delivery:

Summary of Charges
(in $/kW)

Point of Delivery	Yearly Charge	Monthly Charge	Weekly Charge	Daily On-Peak[1/] Charge	Daily Off-Peak[2/] Charge
Border of PJM[3/]	Border Yearly Charge established pursuant to section 11 below	Yearly Charge /12	Yearly Charge /52	Weekly Charge /5	Weekly Charge /7
AE Zone	23.809	1.984	0.4580	0.0920	0.0650
BGE Zone	15.675	1.306	0.3010	0.0600	0.0430
Delmarva Zone	19.378	1.615	0.3730	0.0750	0.0530
JCPL Zone	15.112	1.259	0.2906	0.0581	0.0414
MetEd Zone	15.112	1.259	0.2906	0.0581	0.0414
Penelec Zone	15.112	1.259	0.2906	0.0581	0.0414
PECO Zone	26.264	2.189	0.5051	0.1010	0.0722
PPL Zone: Total charge is the sum of the components	PPL: * AEC: 0.463 UGI: *	PPL: * AEC: 0.039 UGI: *	PPL: * AEC: 0.0089 UGI: *	PPL: * AEC: 0.0018 UGI: *	PPL: * AEC: 0.0013 UGI: *

Point of Delivery	Yearly Charge	Monthly Charge	Weekly Charge	Daily On-Peak[1] Charge	Daily Off-Peak[2/] Charge
Pepco Zone	20.999	1.750	0.4040	0.0810	0.0580
PSE&G Zone	23.696	1.975	0.4557	0.0911	0.0651
AP Zone	20.847	1.737	0.4009	0.0802	0.0573
Rockland Zone	42.548	3.546	0.8182	0.1636	0.1169
ComEd Zone[4/]	[5/]				
AEP East Zone[6/]	Rate Pursuant to Attachment H-14 and Attachment H-20	Rate Pursuant to Attachment H-14 and Attachment H-20	Rate Pursuant to Attachment H-14 and Attachment H-20	Rate Pursuant to Attachment H-14 and Attachment H-20	Rate Pursuant to Attachment H-14 and Attachment H-20
Dayton Zone	Rate Pursuant to Attachment H-15	Rate Pursuant to Attachment H-15	Rate Pursuant to Attachment H-15	Rate Pursuant to Attachment H-15	Rate Pursuant to Attachment H-15
Duquesne Zone	14.17	1.18	0.27	0.0540	0.0386
Dominion Zone[7/]					
ATSI Zone	Rate Pursuant to Attachment H-21	Rate Pursuant to Attachment H-21	Rate Pursuant to Attachment H-21	Rate Pursuant to Attachment H-21	Rate Pursuant to Attachment H-21
DEOK Zone	Rate Pursuant to Attachment H-22	Rate Pursuant to Attachment H-22	Rate Pursuant to Attachment H-22	Rate Pursuant to Attachment H-22	Rate Pursuant to Attachment H-22
EKPC Zone	Rate Pursuant to Attachment H-24	Rate Pursuant to Attachment H-24	Rate Pursuant to Attachment H-24	Rate Pursuant to Attachment H-24	Rate Pursuant to Attachment H-24

OVEC Zone	5.16	0.43	0.10	0.02	0.014

* PPL Electric Utilities Corporation's and UGI Utilities' respective component of the total charge is posted on the PJM Internet website.

1/ Monday – Friday except the following holidays: New Years Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day.

2/ Saturday and Sunday and the following holidays: New Years Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day.

3/ The charge for Points of Delivery at the Border of PJM shall not apply to any Reserved Capacity with a Point of Delivery of the Midcontinent Independent Transmission System Operator, Inc.

4/ Each month, revenue credits will be applied to the gross charge in accordance with section 8 below to determine the actual charge to the Transmission Customer.

5/ The charges for the ComEd zone are posted on PJM's website. In addition to other rates set forth in this schedule, customers within the ComEd zone shall be charged for recovery of RTO start-up costs at the following rates, each computed to four decimal places:

Annual Rate - $/kW/year = $1,523,039, divided by the 1 CP demand for the ComEd zone for the prior calendar year;

Monthly Rate - $/kW/month. = Annual Rate divided by 12;

Weekly Rate - $/kW/week = Annual Rate divided by 52;

Daily Rate - $/kW/day = Weekly Rate divided by 5.

In order to ensure that the charge does not result in either an over-recovery or under-recovery of ComEd's start-up costs, PJM will institute an annual true-up mechanism in the month of May of each of the years 2008-2014. In May of each of those years, PJM will compare the amount collected under this charge for the previous 12 months with the target annual amount of $1,523,039 and calculate any credits or surcharges that would be needed to ensure that $1,523,039 is collected for each year. Any credit or surcharge will be assessed in the June bills for years 2008-2014, consistent with the above methodology.

6/ The rates for firm point-to-point transmission service in the AEP Zone will be charged at the yearly, monthly, weekly or daily rate equivalent to the rate effective in such period under Attachments H-14 and H-20. In addition to other rates set forth in this schedule, customers within the AEP East Zone shall be charged for recovery of RTO start-up costs at the following rates, each computed to four decimal places:

Annual Rate - $/kW/year = $2,362,185, plus any applicable true-up adjustment, divided by the 1 CP demand for the AEP East Zone for the prior calendar year;

Monthly Rate - $/kW/month. = Annual Rate divided by 12;

Weekly Rate - $/kW/week = Annual Rate divided by 52;

Daily Rate - $/kW/day = Weekly Rate divided by 5.

For the period November 1, 2005 through March 31, 2006, the rate shall be $8.94/MW-month; for the period April 1 through December 31, 2006, the rate shall be $8.60/MW-month, thereafter, the rate will be subject to the following true-up:

In order to ensure that the charge does not result in either over-recovery or under-recovery of AEP's start-up costs, PJM will institute an annual true-up mechanism and implement revised charges as of January 1st of each of the years 2007-2019. In January of each of those years, PJM will compare the amount collected under this charge for the previous year or part thereof with the target annual amount of $2,362,185 and calculate the rates that would be needed, given the expected billing demands, to collect $2,362,185, adjusted for any prior year over-collection or under-collection. In the final year that the rate is collected, PJM will calculate the rate to collect five-twelfths of the annual amount ($984,244), plus or minus any prior year true up amount, by May 31 of that year, and shall charge such rate until that amount is collected, whether that date be before or after May 31, 2020.

7/ The service period charges rounded to four decimal places for the Dominion Zone are as follows:

Yearly Charge - $/kW/year = the formula rate for Network Integration Transmission Service as described in Attachment H-16 and Attachment H-16A divided by 1000 kW/MW

Monthly Charge - $/kW/month. = Yearly Charge divided by 12;

Weekly Charge - $/kW/week = Yearly Charge divided by 52;

Daily On-Peak Charge - $/kW/day = Weekly Charge divided by 5;

Daily Off-Peak Charge - $/kW/day = Weekly Charge divided by 7.

On a monthly basis, revenue credits shall be calculated based on the sum of VEPCO's share of revenues collected during the month from Schedule 7 and Network Integration Transmission Service to Non-Zone Network Load under Attachment H-A. The sum of these revenue credits will appear as an adjustment to the to the gross monthly service period charges produced by the above formula.

2) The total demand charge in any week, pursuant to a reservation for Daily On-Peak Delivery, or Daily Off-Peak Delivery shall not exceed the Weekly Delivery rate specified in section (1) above for weekly service times the highest amount in kilowatts of Reserved Capacity and any additional transmission service, if any, in any day during such week.

3) **Discounts:** Three principal requirements apply to discounts for transmission service as follows: (1) any offer of a discount made by the Transmission Provider must be announced to all Eligible Customers solely by posting on the OASIS, (2) any customer-initiated requests for discounts (including requests for use by one's wholesale merchant or an Affiliate's use) must occur solely by posting on the OASIS, and (3) once a discount is negotiated, details must be immediately posted on the OASIS. For any discount agreed upon for service on a path, from point(s) of receipt to point(s) of delivery, the Transmission Provider must offer the same discounted transmission service rate for the same time period to all Eligible Customers on all unconstrained transmission paths that go to the same point(s) of delivery on the Transmission System.

4) **Congestion, Losses and Capacity Export:** In addition to any payment under this Schedule, the Transmission Customer shall pay Redispatch Costs as specified in Section 27 of the Tariff. The Transmission Customer shall be responsible for losses as specified in the Tariff. Any Transmission Customer that is a Capacity Export Transmission Customer, shall pay any applicable charges, and receive any applicable credits, for such a customer pursuant to Attachment DD.

5) **Other Supporting Facilities and Taxes:** In addition to the rates set forth in section (1) of this schedule, the Transmission Customer shall pay charges determined on a case-by-case basis for facilities necessary to provide Transmission Service at voltages lower than those shown in Attachment H for the applicable Zone(s) and any amounts necessary to reimburse PJMSettlement for any amounts payable as sales, excise, "Btu," carbon, value-added or similar taxes (other than taxes based upon or measured by net income) with respect to the amounts payable pursuant to the Tariff.

6) **[Reserved]**

7) **Transmission Enhancement Charges.** Except for Points of Delivery at the Border of PJM, which are subject to the Border Yearly Charge determined under section 11, in addition to the rates set forth in section (1) of this Schedule and any other applicable charges, the

Transmission Customer shall also pay any Transmission Enhancement Charges for which it is designated as a Responsible Customer under Schedule 12 appended to the Tariff.

8) **Determination of monthly charges for ComEd Zone:** On a monthly basis, revenue credits shall be calculated based on the sum of ComEd's share of revenues collected during the month from: (i) the PJM Border Rate under Schedule 7; (ii) Network Integration Transmission Service to Non-Zone Network Load under Attachment H-A; (iii) Seams Elimination Charge/Cost Adjustment/Assignment ("SECA") revenues allocable to ComEd under the Tariff; and (iv) any Point-To-Point Transmission Service where the Point of Receipt and the Point of Delivery are both internal to the ComEd Zone. On this basis, the sum of these revenues will appear as a reduction to the gross monthly rate stated above on a Transmission Customer's bill in that month for service under this schedule.

9) **Determination of monthly charges for AEP Zone:** On a monthly basis, revenue credits shall be calculated based on the sum of AEP's share of revenues collected during the month from: (i) the PJM Border Rate under Schedule 7; (ii) Network Integration Transmission Service to Non-Zone Network Load under Attachment H-A; and (iii) Firm Point-To-Point Transmission Service where the Point of Delivery is internal to the AEP Zone. The sum of these revenue credits will appear as an adjustment (reduction) to the gross monthly rate stated above on a Transmission Customer's bill in that month for service under this schedule.

10) **Resales:** The rates and rules governing charges and discounts stated above shall not apply to resales of transmission service, compensation for which shall be governed by section 23.1 of the Tariff.

11) **Formula for Determining the Border Yearly Charge:**

(A) Beginning with the calendar year 2020, the Border Yearly Charge shall be based on the following formula:

BYC = SHRR/SZPL

Where:

BYC is the Border Yearly Charge stated in dollars per kW of Reserved Capacity;

SHRR is the sum of the Revenue Requirements for each Transmission Owner used to determine charges for Network Integration Transmission Service either (a) stated in Attachment H for a Transmission Owner or (b) determined pursuant to a formula rate set forth in Attachment H. Where the Revenue Requirement of a Transmission Owner is determined pursuant to a formula rate, the Revenue Requirement shall be increased by the amount of any revenue included in the Transmission Owner's formula rate as credits in determining the Revenue Requirement for Network Integration Transmission Service from: (i)

Transmission Enhancement Charges; (ii) Firm Point-to-Point Transmission Service charges under Schedule 7; (iii) Network Integration Transmission Service to Non-Zone Network Load under Attachment H-A; or (iv) other agreements for transmission service over PJM Transmission Facilities; that are included in the Transmission Owner's formula rate as revenue credits in determining the Revenue Requirement for Network Integration Transmission Service, if such credits are identified in the Transmission Owner's formula rate annual update;

SZPL is the sum of each Zone's annual peak load from the most recently completed 12-month period ending October 31.

(B) The Transmission Provider shall update the Border Yearly Charge annually based on the Revenue Requirements for each Transmission Owner used to determine charges for Network Integration Transmission Service in effect on January 1, provided that such Revenue Requirements were approved by FERC, stated in a formula rate update informational filing with FERC, or posted on the Transmission Provider's website no later than the preceding October 31. The Border Yearly Charge so updated shall become effective as of January 1 and remain in effect for the remainder of the calendar year. Except as provided in subsection (D) of this section 11, any change to the data used to determine the Border Yearly Charge following October 31, including any change in the number or identity of Transmission Owners filing Revenue Requirements for Network Integration Transmission Service under Attachment H, shall not be reflected in Border Yearly Charge until the next annual update.

(C) Not later than December 1 of each year, the Transmission Provider shall post on the Transmission Provider's website the inputs and calculations used to determine the Border Yearly Charge. The posting shall also include a variance report, which will document how the inputs used to determine the Border Yearly Charge to go into effect as of January 1 have changed from the inputs used to determine the Border Yearly Charge then in effect, including any changes in the sources of such inputs. All inputs used to determine the SHRR must be taken either from a stated Revenue Requirement for Network Integration Transmission Service specified in Attachment H or from an identified entry in a Transmission Owner's formula rate update either filed with the FERC or posted on the Transmission Provider's website for the rate for Network Integration Transmission Service that will be in effect on January 1.

(D) If, at any time, it is brought to the Transmission Provider's attention or the Transmission Provider believes that the Border Yearly Charge may be based on an incorrect input or calculation and the Transmission Provider concludes that an incorrect input or calculation was used to determine the Border Yearly Charge, the Transmission Provider shall post on the Transmission Provider's website the correction to any inputs or calculations used to determine the Border Yearly Charge and a variance report documenting the changes from the Border Yearly Charge that was based on an incorrect input or calculation. If such correction affects a Border Yearly Charge currently in effect, the correction shall take effect on the first day of the month that begins at least 30 days after the correction is posted. To the extent permitted by section 10.4 of this Tariff, PJMSettlement, on behalf of itself or as

agent for PJM, shall adjust the bills of Transmission Customers with respect to any month affected by the correction. Any correction under this subsection (D) shall be limited to the Transmission Provider's selection and use of Border Yearly Charge inputs and the calculations necessary to determine the Border Yearly Charge. Nothing in this subsection (D) shall authorize an inquiry into the data or information filed or posted by a Transmission Owner which the Transmission Provider used to determine the Border Yearly Charge.

(E) When the Transmission Provider posts on its website a Border Yearly Charge annual update under subsection (C) or correction under subsection (D) of this section 11, it shall also make an informational filing with the FERC that includes such posting.

(F) The Border Yearly Charge determined under this section (11) and any charge for Point-to-Point Transmission Service at the Border of PJM for shorter periods based on the Border Yearly Charge include all Transmission Enhancements Charges applicable to Point-to-Point Transmission Service at the Border of PJM. Payment of the charges set forth in this Schedule does not relieve any Transmission Customer or Merchant Transmission Facility of responsibility for Transmission Enhancement Charges assigned to such Merchant Transmission Facility pursuant to Schedule 12 of the PJM Tariff.

(G) Point-to-Point Transmission Service at the Border of PJM includes service to a Point of Delivery at a Merchant Transmission Facility that provides service to a neighboring transmission system.

(H) Customers taking Point-to-Point Transmission Service at the Border of PJM with a Point of Delivery at a Merchant Transmission Facility holding Firm Transmission Withdrawal Rights shall receive a credit determined in accordance with the following formula:

MTFC = BYC*MTFTEC/SHRR

Where:

MTFC is the credit to the Border Yearly Charge per kW of reserved capacity;

BYC is the Border Yearly Charge;

MTFTEC is the total annual Transmission Enhancement Charges applicable to the Merchant Transmission Facility to which the customer is taking Point-to-Point Transmission Service during the current calendar year; and

SHRR is the amount determined pursuant to subsection (A) of this section 11.

The MTFC shall be credited on a monthly basis only for those months during which the customer takes Firm Point-to-Point Transmission Service to the Merchant Transmission Facility.

ATTACHMENT 3

PJM OATT Schedule 8

COMPLIANCE FILING

Effective Date: May 3, 2020

SCHEDULE 8
Non-Firm Point-To-Point Transmission Service

1) The Transmission Customer shall pay for Non-Firm Point-To-Point Transmission Service up to the sum of the applicable charges set forth below for the Point of Delivery:

Summary of Charges

Point of Delivery	**Monthly Charge ($/kW)**	**Weekly Charge ($/kW)**	**Daily On-Peak[1/] Charge ($/kW)**	**Daily Off-Peak[2/] Charge ($/kW)**	**Hourly On-Peak[3/] Charge ($/MWh)**	**Hourly Off-Peak[4/] Charge ($/MWh)**
Border of PJM[5/]	Border Yearly Charge /12	Border Yearly Charge /52	Weekly Charge /5	Weekly Charge /7	Border Yearly Charge /4160	Border Yearly Charge /8760
AE Zone	1.984	0.4580	0.0920	0.0650	5.7	2.72
BG&E Zone	1.306	0.3010	0.0600	0.0430	3.8	1.80
Delmarva Zone	1.615	0.3730	0.0750	0.0530	4.6	2.21
JCPL Zone	1.259	0.2906	0.0581	0.0414	3.6	1.73
MetEd Zone	1.259	0.2906	0.0581	0.0414	3.6	1.73
Penelec Zone	1.259	0.2906	0.0581	0.0414	3.6	1.73
PECO Zone	2.189	0.5051	0.1010	0.0722	6.3	3.01
PPL Zone: Total charge is the sum of the components	PPL: * AEC: 0.039 UGI: *	PPL: * AEC: 0.0089 UGI: *	PPL: * AEC: 0.0018 UGI: *	PPL: * AEC: 0.0013 UGI: *	PPL: * AEC: 0.11 UGI: *	PPL: * AEC: 0.05 UGI: *
Pepco Zone	1.750	0.4040	0.0810	0.0580	5.0	2.40

Point of Delivery	Monthly Charge ($/kW)	Weekly Charge ($/kW)	Daily On-Peak[1/] Charge ($/kW)	Daily Off-Peak[2/] Charge ($/kW)	Hourly On-Peak[3/] Charge ($/MWh)	Hourly Off-Peak[4/] Charge ($/MWh)
PSE&G Zone	1.975	0.4557	0.0911	0.0651	5.7	2.71
AP Zone	1.737	0.4009	0.0802	0.0573	5.0	2.39
Rockland Zone	3.546	0.8182	0.1636	0.1169	10.2	4.87
ComEd Zone[6/]	[7/]					
AEP East Zone[8/]	Rate Pursuant to Attachment H-14 and Attachment H-20	Rate Pursuant to Attachment H-14 and Attachment H-20	Rate Pursuant to Attachment H-14 and Attachment H-20	Attachment H-14 and Attachment H-20	Attachment H-14 and Attachment H-20	Attachment H-14 and Attachment H-20
Dayton Zone	Rate Pursuant to Attachment H-15	Rate Pursuant to Attachment H-15	Rate Pursuant to Attachment H-15	Rate Pursuant to Attachment H-15	Rate Pursuant to Attachment H-15	Rate Pursuant to Attachment H-15
Duquesne Zone	1.18	0.27	0.0540	0.0386	3.38	1.61
Dominion Zone[9/]						
ATSI Zone	Rate Pursuant to Attachment H-21	Rate Pursuant to Attachment H-21	Rate Pursuant to Attachment H-21	Rate Pursuant to Attachment H-21	Rate Pursuant to Attachment H-21	Rate Pursuant to Attachment H-21
DEOK Zone	Rate Pursuant to Attachment H-22	Rate Pursuant to Attachment H-22	Rate Pursuant to Attachment H-22	Rate Pursuant to Attachment H-22	Rate Pursuant to Attachment H-22	Rate Pursuant to Attachment H-22

EKPC Zone	Rate Pursuant to Attachment H-24	Rate Pursuant to Attachment H-24	Rate Pursuant to Attachment H-24	Rate Pursuant to Attachment H-24	Rate Pursuant to Attachment H-24	Rate Pursuant to Attachment H-24
OVEC Zone	0.43	0.10	0.02	0.014	1.24	0.58

* PPL Electric Utilities Corporation's and UGI Utilities' respective component of the total charge is posted on the PJM Internet website.

1/ Monday - Friday except the following holidays: New Years Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day.

2/ Saturday and Sunday and the following holidays: New Years Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day.

3/ 7:00 a.m. up to the hour ending 11:00 p.m.

4/ 11:00 p.m. up to the hour ending 7:00 a.m.

5/ The charge for Points of Delivery at the Border of PJM shall not apply to any Reserved Capacity with a Point of Delivery of the Midcontinent Independent Transmission System Operator, Inc.

6/ Each month, revenue credits will be applied to the gross charge in accordance with section 8 below to determine the actual charge to the Transmission Customer.

7/ The charges for the ComEd zone are posted on PJM's website. In addition to the other rates set forth in this schedule, customers within the ComEd zone shall be charged for recovery of RTO start-up costs at the following rates, each computed to four decimal places:

Annual Rate - $/kW/year = $1,523,039, divided by the 1 CP demand for the ComEd zone for the prior calendar year;
Monthly Rate - $/kW/month. = Annual Rate divided by 12;
Weekly Rate - $/kW/week = Annual Rate divided by 52;
Daily rate - $/kW/day = Weekly Rate divided by 5.

In order to ensure that the charge does not result in either an over-recovery or under-recovery of ComEd's start-up costs, PJM will institute an annual true-up mechanism in the month of May of each of the years 2008-2014. In May of each of those years, PJM will compare the amount collected under this charge for the previous 12 months with the target annual amount of $1,523,039 and calculate any credits or surcharges that would be needed to ensure that $1,523,039 is collected for each year. Any credit or surcharge will be assessed in the June bills for years 2008-2014, consistent with the above methodology.

8/ The rates for non-firm point-to-point transmission service in the AEP Zone will be charged at the monthly, weekly, daily or hourly rate equivalent to the rate effective in such period under Attachments H-14 and H-20. In addition to other rates set forth in this schedule, customers within the AEP East Zone shall be charged for recovery of RTO start-up costs at the following rates, each computed to four decimal places:

Annual Rate - $/kW/year = $2,362,185, plus any applicable true-up adjustment, divided by the 1 CP demand for the AEP East Zone for the prior calendar year;

Monthly Rate - $/kW/month. = Annual Rate divided by 12;

Weekly Rate - $/kW/week = Annual Rate divided by 52;

Daily Rate - $/kW/day = Weekly Rate divided by 5.

For the period November 1, 2005 through March 31, 2006, the rate shall be $8.94/MW-month; for the period April 1 through December 31, 2006, the rate shall be $8.60/MW-month, thereafter, the rate will be subject to the following true-up:

In order to ensure that the charge does not result in either over-recovery or under-recovery of AEP's start-up costs, PJM will institute an annual true-up mechanism and implement revised charges as of January 1st of each of the years 2007-2019. In January of each of those years, PJM will compare the amount collected under this charge for the previous year or part thereof with the target annual amount of $2,362,185 and calculate the rates that would be needed, given the expected billing demands, to collect $2,362,185, adjusted for any prior year over-collection or under-collection. In the final year that the rate is collected, PJM will calculate the rate to collect five-twelfths of the annual amount, ($984,244), plus or minus any prior year true up amount, by May 31 of that year, and shall charge such rate until that amount is collected, whether that date be before or after May 31, 2020.

9/ The service period charges rounded to four decimal places for the Dominion Zone are as follows:

Monthly Charge - $/kW/month = the formula rate for Network Integration Transmission Service as described in Attachment H-16 and Attachment H-16A divided by 12 divided by 1000 kW/MW;

Weekly Charge - $/kW/week = 12 times Monthly Charge divided by 52;

Daily On-Peak Charge - $/kW/day = Weekly Charge divided by 5;

Daily Off-Peak Charge - $/kW/day = Weekly Charge divided by 7;

Hourly On-Peak Charge - $/MWh = Daily On-Peak Charge / 16 hours *1000 kW/ MW;

Hourly Off-Peak Charge - $/ MWh = Daily Off-Peak Charge / 24 hours *1000 kW/ MW.

2) The total demand charge in any week, pursuant to a reservation for Daily On-Peak Delivery or Daily Off-Peak Delivery, shall not exceed the Weekly Delivery rate specified in section (1) above for weekly service times the highest amount in kilowatts of Reserved Capacity and any additional transmission service, if any, in any day during such week.

3) **Hourly delivery:** The basic charge shall be that agreed upon by the Parties at the time this service is reserved and in no event shall exceed the amounts set forth above for a Point of Delivery.

The total demand charge in any day, pursuant to a reservation for Hourly delivery, shall not exceed the rate specified in section (1) above for daily service times the highest amount in kilowatts of Reserved Capacity in any hour during such day. In addition, the total demand charge in any week, pursuant to a reservation for Hourly or Daily delivery, shall not exceed the rate specified in section (1) above for weekly service times the highest amount in kilowatts of Reserved Capacity in any hour during such week.

4) **Discounts:** Three principal requirements apply to discounts for transmission service as follows: (1) any offer of a discount made by the Transmission Provider must be announced to all Eligible Customers solely by posting on the OASIS, (2) any customer-initiated requests for discounts (including requests for use by one's wholesale merchant or an Affiliate's use) must occur solely by posting on OASIS, and (3) once a discount is negotiated, details must be immediately posted on the OASIS. For any discount agreed upon for service on a path, from point(s) of receipt to point(s) of delivery, the Transmission Provider must offer the same discounted transmission service rate for the same time period to all Eligible Customers on all unconstrained transmission paths that go to the same point(s) of delivery on the Transmission System.

5) **Congestion, Losses and Capacity Export:** A Transmission Customer desiring Non-Firm Point-to-Point Transmission Service may elect to pay transmission congestion charges. If the Transmission Customer so elects, it shall either (a) if the applicable Transmission Congestion Charge as calculated pursuant to Attachment K is positive, pay the higher of the applicable Transmission Congestion Charge or the applicable rate under section (1) above, or (b) if the applicable Transmission Congestion Charge as calculated pursuant to Attachment K is negative, pay or be credited the sum of the applicable Transmission Congestion Charge and the rate under section (1) above. The Transmission Customer shall be responsible for losses as specified in the Tariff. Any Transmission Customer that is a Capacity Export Transmission Customer, shall pay for any applicable charges, and receive any applicable credits, for such a customer pursuant to Attachment DD.

6) **Other Supporting Facilities and Taxes:** In addition to the charges set forth in section (1) of this schedule, the Transmission Customer shall pay charges determined on a case-by-case basis for facilities necessary to provide Transmission Service at voltages lower than those shown in Attachment H for the applicable Zone(s) and any amounts necessary to reimburse the Transmission Provider for any amounts payable as sales, excise, "Btu," carbon, value-added or similar taxes (other than taxes based upon or measured by net income) with respect to the amounts payable pursuant to the Tariff.

7) **Transmission Enhancement Charges:** Except for Points of Delivery at the Border of PJM which are subject to the Border Yearly Charge determined under section 11 of Schedule 7, in addition to the rates set forth in Section (1) of this Schedule and any other applicable charges, the Transmission Customer shall also pay any Transmission Enhancement Charges for which it is designated as a Responsible Customer under Schedule 12 appended to the Tariff.

8) **Determination of monthly charges for ComEd Zone:** On a monthly basis, revenue credits shall be calculated based on the sum of ComEd's share of revenues collected during the month from: (i) the PJM Border Rate under Schedule 7; (ii) Network Integration Transmission Service to Non-Zone Network Load under Attachment H-A; (iii) Seams Elimination Charge/Cost Adjustment/Assignment ("SECA") revenues allocable to ComEd under the Tariff; and (iv) any Point-To-Point Transmission Service where the Point of Receipt and the Point of Delivery are both internal to the ComEd Zone. On this basis, the sum of these revenues will appear as a reduction to the gross monthly rate stated above on a Transmission Customer's bill in that month for service under this schedule.

9) **Resales:** The rates and rules governing charges and discounts stated above shall not apply to resales of transmission service, compensation for which shall be governed by section 23.1 of the Tariff.

ATTACHMENT 4

PJM OATT Attachment H-15

COMPLIANCE FILING

Effective Date: May 3, 2020

ATTACHMENT H-15

Annual Transmission Rates -- The Dayton Power and Light Company
For Network Integration Transmission Service

1. The Annual Transmission Revenue Requirement ("ATRR") and Rate for Network Integration Transmission Service are derived pursuant to the formula rate shown in Attachment H-15A ("Formula Rate"), which is posted on the PJM website (www.PJM.com), and which reflects the revenue requirement of The Dayton Power and Light Company ("DP&L") associated with providing transmission service over DP&L's transmission facilities within PJM. The ATRR and Rate for Network Integration Transmission Service ("NITS") determined pursuant to Attachment H-15A shall be implemented pursuant to the Formula Rate Implementation Protocols set forth in Attachment H-15B. For Network Customer deliveries using facilities other than transmission facilities, additional charges for use of such facilities shall be applied at rates shown in Section 5 below.

2. The Formula Rate in Section 1 shall be effective until amended by DP&L or modified by the Commission. No filing by a Transmission Owner with respect to its revenue requirement or rate shall be deemed a basis for examining the revenue requirement or rate (or methodology for determining the revenue requirement or rate) of any other Transmission Owner within the Zone.

3. In addition to the ATRR derived pursuant to the Formula Rate as set forth in Section 1 of this Attachment H-15, the Network Customer purchasing NITS shall pay for transmission congestion charges, in accordance with the provisions of the Tariff, and any amounts necessary to reimburse DP&L for any amounts payable by the Network Customer as sales, excise, "Btu," carbon, value-added or similar taxes or charges (other than taxes based upon or measured by net income) with respect to the amounts payable pursuant to the Tariff.

4. Within the Dayton Zone, unless otherwise specified in a methodology consistently applied to load serving entities providing service to retail customers within Dayton's state-approved service territory, a Network Customer's peak load shall be adjusted to include transmission losses equal to 3.0% of energy received for transmission, as well as any applicable distribution losses, as reflected in applicable state tariffs or service agreements that contain specific distribution loss factors for said Network Customer. Notwithstanding section 15.7 of the Tariff, the transmission loss factor of 3.0% also shall apply to point-to-point transmission service with a point of delivery in the Dayton Zone.

5. a. Unless otherwise specified in a service agreement that is in effect and on file with the Commission, in addition to the rates and charges set forth and adjusted as provided in paragraphs 1-4 above, a Network Customer receiving service utilizing facilities at voltages below 69 kV shall pay a "Wholesale Distribution Charge" comprised of a monthly demand charge per kilowatt (as stated below) multiplied by the Network Customer's contribution (in kilowatts) to the PJM Network Integration Transmission Service coincident peak load for the Dayton Zone and excluding any metered peak load

received at receipt points operating at 69 kV or above.

b. The monthly demand charge shall be as follows:

$1.32 per kW for Network Customers served through interconnection facilities operating at 12 kV, which include: the Village of Arcanum, the Village of Eldorado, the Village of Lakeview, the Village of Mendon, and the Village of Yellow Springs.

$0.82 per kW for Network Customers served through interconnection facilities operating at 33 kV, which includes: the Village of Waynesfield.

c. Buckeye Power, Inc. and its members that are served through interconnection facilities operating below 69 kV are not subject to the Wholesale Distribution Charge set forth in this paragraph 5 because their wholesale distribution charges are specified in a service agreement that is in effect and on file with the Commission. Any modifications to such charges or any future applicability of a Wholesale Distribution Charge to Buckeye Power, Inc. or its members shall be effective only if made and approved by the Commission as the result of filings made in conformance with the provisions of a settlement approved by the Commission in Docket Nos. ER15-33-000, *et al.*

d. Any Network Customer not identified in paragraphs 5.b or 5.c who seeks wholesale distribution service from The Dayton Power and Light Company through interconnection facilities operating at below 69 kV shall pay a Wholesale Distribution Charge as set forth above based on the voltage level of the interconnection facilities.

ATTACHMENT 5

PJM OATT ATTACHMENT H-15A

COMPLIANCE FILING

Effective Date: May 3, 2020

ATTACHMENT 5-1

PJM OATT ATTACHMENT H-15A
(Settlement “Clean”)

ATTACHMENT H-15A

Annual Transmission Rates -- The Dayton Power and Light Company
Formula Rate

Dayton Power and Light ***ATTACHMENT H-15A*** ***Formula Rate -- Appendix A (electric only)***	***Notes***	***Formula Rate Attachment Reference or Instruction***	***Projected for 12 Months Ended December 31,***

Shaded cells are input cells

	Allocators			
	Wages & Salary Allocation Factor			
1	*Transmission Wages Expense*		*(Attachment 4, Line 16)*	*0*
2	*Total O&M Wages Expense*		*(Attachment 4, Line 14)*	*0*
3	*Less A&G Wages Expense*		*(Attachment 4, Line 15)*	*0*
4	*Total Wages Less A&G Wages Expense*		*(Line 2 - Line 3)*	*0*
5	***Wages & Salary Allocator***		*(Line 1 / Line 4)*	*#DIV/0!*
	Plant Allocation Factors			
6	*Electric Plant in Service*	*(Note A)*	*(Attachment 4, Line 1)*	*0*
7	*Accumulated Depreciation (Total Electric Plant)*	*(Note A)*	*(Attachment 4, Line 3)*	*0*
8	*Net Plant*		*(Line 6 - Line 7)*	*0*
9	*Transmission Gross Plant*	*(Note A)*	*(Line 20)*	*#DIV/0!*
10	***Gross Plant Allocator***		*(Line 9 / Line 6)*	*#DIV/0!*
11	*Transmission Net Plant*	*(Note A)*	*(Line 29)*	*#DIV/0!*
12	***Net Plant Allocator***		*(Line 11 / Line 8)*	*#DIV/0!*
	Plant Calculations			
	Plant In Service			
13	*Transmission Plant In Service*	*(Note A &J)*	*(Attachment 4, Line 7)*	*0*
14	*General*	*(Note A)*	*(Attachment 4, Line 8)*	*0*
15	*Intangible - Electric*	*(Note A)*	*(Attachment 4, Line 9)*	*0*
16	*Common Plant - Electric*	*(Note A)*	*(Attachment 4, Line 10)*	*0*
17	*Total General, Intangible & Common Plant*		*(Line 14 + Line 15 + Line 16)*	*0*
18	*Wage & Salary Allocator*		*(Line 5)*	*#DIV/0!*
19	*General and Intangible Plant Allocated to Transmission*		*(Line 17 * Line 18)*	*#DIV/0!*
20	***Total Plant In Service***		*(Line 13 + Line 19)*	***#DIV/0!***
	Accumulated Depreciation			
21	*Transmission Accumulated Depreciation*	*(Note A)*	*(Attachment 4, Line 11)*	*0*
22	*Accumulated General Depreciation*	*(Note A)*	*(Attachment 4, Line 12)*	*0*
23	*Accumulated Intangible Amortization*	*(Note A)*	*(Attachment 4, Line 4)*	*0*

24	Accumulated Common Plant Depreciation and Amortization- Electric	(Note A)	(Attachment 4, Line 13)	0
25	Accumulated General, Intangible and Common Depreciation		(Line 22 + 23 + 24)	0
26	Wage & Salary Allocator		(Line 5)	#DIV/0!
27	Subtotal General, Intangible and Common Accum. Depreciation Allocated to Transmission		(Line 25 * Line 26)	#DIV/0!
28	**Total Accumulated Depreciation**		(Lines 21 + 27)	**#DIV/0!**
29	**Total Net Plant in Service**		(Line 20 - Line 28)	**#DIV/0!**
	Adjustments To Rate Base			
	Accumulated Deferred Income Taxes			
30	**Excluding FAS 109**	(Notes L and P)	(Attachment 1A, Line 11)	#DIV/0!
	Accumulated Deferred Income Taxes			
31	**Excess ADIT**	(Note L and N)	(Attachment 4, Line 78)	0
	CWIP Incentive			
32	CWIP Balances	(Note A & F)	(Attachment 5, Line 25)	0
	Abandoned Transmission Projects			
33	Unamortized Abandoned Transmission Projects	(Note A and M)	(Attachment 4, Line 77)	0
34	**Plant Held for Future Use**	(Note B & L)	(Attachment 4, Line 17)	0
	Prepayments			
35	Prepayments	(Note A)	(Attachment 4, Line 22)	0
36	Wage & Salary Allocator		(Line 5)	#DIV/0!
37	Prepayments Allocated to Transmission		(Line 35 * Line 36)	#DIV/0!
	Materials and Supplies			
38	Undistributed Stores Expense	(Note A)	(Attachment 4, Line 23)	0
39	Wage & Salary Allocator		(Line 5)	#DIV/0!
40	Total Undistributed Stores Expense Allocated to Transmission		(Line 38 * Line 39)	#DIV/0!
	Assigned to Construction – Transmission Portion	(Note A & T)	(Attachment 4, Line 25)	0
41	Transmission	(Note A)	(Attachment 4, Line 24)	0
42	Total Materials & Supplies for Transmission		(Line 40 + Line 41)	#DIV/0!
	Cash Working Capital			
43	Operation & Maintenance Expense		(Line 78)	#DIV/0!
44	No Allowance			0.0%
45	Total Cash Working Capital for Transmission		(Line 43 * Line 44)	#DIV/0!
	Unfunded Reserves			
46	Property Insurance	(Note A)	(Attachment 4, Line 79)	0
47	Net Plant Allocator		(Line 12)	#DIV/0!
48	Property Insurance Allocated to Transmission		(Line 46 * Line 47)	#DIV/0!

49	Injuries and Damages	(Note A)	(Attachment 4, Line 80)	0
50	Non-Pension and Non-Other Post-Employment Benefits	(Note A)	(Attachment 4, Line 81)	0
51	Total		(Line 49 + Line 50)	0
52	Wage and Salary Allocator		(Line 5)	#DIV/0!
53	I&J and P&B Allocated to Transmission		(Line 51 * Line 52)	#DIV/0!
54	Miscellaneous Operating Provisions - Transmission Portion	(Note A)	(Attachment 4, Line 82)	0
55	**Customer Deposits and Advances for Construction**	(Note L)	(Attachment 4, Line 86)	0
56	**Deferred Credits**	(Note A)	(Attachment 4, Line 83)	0
57	**Miscellaneous Current and Accrued Liabilities**	(Note A)	(Attachment 4, Line 87)	0
58	**Total Adjustments to Rate Base**		**(Lines 30 + 31 + 32 + 33 + 34 + 37 + 42 + 45 + 48 + 53 + 54 + 55 + 56 + 57)**	**#DIV/0!**
59	**Rate Base**		(Line 29 + Line 58)	**#DIV/0!**
	Operations & Maintenance Expense			
	Transmission O&M			
60	Transmission O&M		(Attachment 4, Line 26)	0
61	Less: Excluded Transmission O&M		(Attachment 4, Line 29)	0
62	**Transmission O&M**		(Lines 60 - 61)	**0**
	Allocated Administrative & General Expenses			
63	Total A&G	(Note G, V & W)	(Attachment 4, Line 31)	0
64	Less Property Insurance Expense		(Attachment 4, Line 30)	0
65	Less Regulatory Commission Expense	(Note D)	(Attachment 4, Line 34)	0
66	Less Service Company and DP&L Costs Directly Assigned to A&G Distribution and Transmission	(Note O)	(Attachment 4, Line 33)	0
67	Less EPRI Dues and Lobbying Expenses	(Note C)	(Attachment 4, Line 36 & Attachment 4, Line 37)	0
68	**Administrative & General Expenses**		(Lines 63 – 64 – 65 – 66 – 67)	0
69	Wage & Salary Allocator		(Line 5)	#DIV/0!
70	**Administrative & General Expenses Allocated to Transmission**		(Line 68 * Line 69)	**#DIV/0!**
	Directly Assigned A&G			
71	Regulatory Commission Expense – Transmission	(Note E)	(Attachment 4, Line 35)	0
72	Service Company and DP&L Costs Directly Assigned to A&G Transmission	(Note O)	(Attachment 4, Line 32)	0
73	Subtotal		(Line 71 + Line 72)	0
74	Property Insurance Account 924		(Line 64)	0
75	Net Plant Allocator		(Line 12)	#DIV/0!

76	***Property Insurance Allocated to Transmission***		*(Line 74 * Line 75)*	***#DIV/0!***
77	***Total A&G for Transmission***		*(Lines 70 + 73 + 76)*	*#DIV/0!*
78	***Total Transmission O&M***		*(Lines 62 + 77)*	*#DIV/0!*
Depreciation & Amortization Expense				
	Depreciation Expense			
79	*Transmission Depreciation Expense*	*(Note G)*	*(Attachment 4, Line 38)*	*0*
80	*Amortization of Abandoned Plant Projects*	*(Note M)*	*(Attachment 4, Line 75)*	*0*
81	*General and Common Depreciation Expense*	*(Note)*	*(Attachment 4, Line 39)*	*0*
82	*Intangible Amortization Expense*	*(Note A & G)*	*(Attachment 4, Line 40)*	*0*
83	*Total*		*(Line 81 + Line 82)*	*0*
84	*Wage & Salary Allocator*		*(Line 5)*	*#DIV/0!*
85	*General and Common Depreciation & Intangible Amortization Allocated to Transmission*		*(Line 83 * Line 84)*	*#DIV/0!*
86	***Total Transmission Depreciation & Amortization***		***(Lines 79 + 80 + 85)***	***#DIV/0!***
Taxes Other than Income Taxes				
87	*Taxes Other than Income Taxes*		*(Attachment 2, Line 11)*	*#DIV/0!*
88	***Total Transmission Taxes Other than Income Taxes***		*(Line 87)*	***#DIV/0!***
Rate of Return				
89	***Long Term Interest***		*(Attachment 4, Line 50)*	*0*
90	***Preferred Dividends***		*(Attachment 4, Line 51)*	*0*
	Capitalization			
	Common Stock			
91	*Proprietary Capital*	*(Note K)*	*(Attachment 4, Line 52)*	*0*
92	*Less: Accumulated Other Comprehensive Income (Account 219)*	*(Note K)*	*(Attachment 4, Line 53)*	*0*
93	*Less: Preferred Stock*	*(Note K)*	*(Attachment 4, Line 64)*	*0*
94	*Less: Unappropriated, Undistributed Subsidiary Earnings (Account 216.1)*	*(Note K)*	*(Attachment 4, Line 54)*	*0*
95	***Common Stock***		*(Line 91 – 92 – 03 – 94)*	*0*
96	***Long Term Debt***	*(Note K)*	*(Attachment 4, Line 55)*	*0*
	Add: Unamortized Debt Expense	*(Note K)*	*(Attachment 4, Line 56)*	*0*
97	*Add: Unamortized Loss on Reacquired Debt*	*(Note K)*	*(Attachment 4, Line 57)*	*0*
98	*Unamortized Premium*	*(Note K)*	*(Attachment 4, Line 58)*	*0*
99	*Unamortized Discount*	*(Note K)*	*(Attachment 4, Line 59)*	*0*
100	*Unamortized Gain on Reacquired Debt*	*(Note K)*	*(Attachment 4, Line 60)*	*0*
101	*ADIT Associated with Gain or Loss*	*(Note K)*	*(Attachment 4, Line 61)*	*0*
102	*Long-term Portion of Derivative Assets - Hedges*	*(Note K)*	*(Attachment 4, Line 62)*	*0*
103	*Derivative Instrument Liabilities - Hedges*	*(Note K)*	*(Attachment 4, Line 63)*	

104	***Long Term Debt to Determine Debt Rate***			*(Line 96 + 97 + 98 + 99 + 100 + 101 + 102 + 103)*	
	Capital Structure				
105	***Long-term Debt***			*(Line 96)*	*0*
106	***Preferred Stock***			*(Line 93)*	*0*
107	***Common Stock***			*(Line 95)*	*0*
108	***Total Capitalization***			*(Line 105 + Line 106 + Line 107)*	*0*
109	*Debt %*	*Total Long Term Debt*		*(Line 105 / Line 108)*	*#DIV/0!*
110	*Preferred %*	*Preferred Stock*		*(Line 106 / Line 108)*	*#DIV/0!*
111	*Common %*	*Common Stock*		*(Line 107 / Line 108)*	*#DIV/0!*
112	*Debt Cost*	*Total Long Term Debt*		*(Line 89 / Line 104)*	*#DIV/0!*
113	*Preferred Cost*	*Preferred Stock*		*(Line 90 / Line 106)*	*0.00%*
114	*Common Cost*	*Common Stock*	*(Note G)*	*Fixed*	*9.85%*
115	*Weighted Cost of Debt*	*Total Long Term Debt (WCLTD)*		*(Line 109 * Line 112)*	*#DIV/0!*
116	*Weighted Cost of Preferred*	*Preferred Stock*		*(Line 110 * Line 113)*	*#DIV/0!*
117	*Weighted Cost of Common*	*Common Stock*		*(Line 111 * Line 114)*	*#DIV/0!*
118	***Rate of Return on Rate Base (ROR)***			*(Lines 115 + 116 + 117)*	***#DIV/0!***
119	***Transmission Investment Return = Rate Base * Rate of Return***			***(Line 59 * Line 118)***	***#DIV/0!***
Income Taxes					
	Income Tax Rates				
120	*FIT=Federal Income Tax Rate*				*21.00%*
121	*SIT=State Income Tax Rate or Composite*			*(Attachment 4, Line 65)*	*0.00%*
122	*MIT= Average Municipality Tax Rate*			*(Attachment 4, Line 66)*	*0.00%*
123	*p*	*(percent of federal income tax deductible for state purposes)*		*Per State Tax Code*	*0.00%*
124	*Composite Income Tax Rate (T)*	*= FIT + SIT + MIT - (SIT + MIT) * FIT - (FIT * p * SIT)*			*0.00%*
125	*T / (1-T)*				*0.00%*
126	*1/(1-T)*				*0.00%*
	ITC Adjustment				
127	*Amortization of Investment Tax Credit - Transmission*			*(Attachment 4, Line 68)*	*0*
128	*Amortization of Investment Tax Credit - General*			*(Attachment 4, Line 67)*	*0*
129	*Wage & Salary Allocator*			*(Line 5)*	*#DIV/0!*
130	*Amortization of Investment Tax Credit - General Allocated to Transmission*			*(Line 128 * Line 129)*	*#DIV/0!*
131	*Total Amortization of Investment Tax Credit - Transmission*			*(Line 127 + Line 130)*	*#DIV/0!*
132	*1/(1-T)*			*(Line 126)*	*0.00%*
133	***ITC Amortization Allocated to Transmission***			*(Line 131 * Line 132)*	***#DIV/0!***
	Equity AFUDC Component of Transmission Depreciation				
134	*Equity AFUDC Component of Transmission Depreciation*			*(Attachment 4, Line 69)*	*0*
135	*Tax Effect of AFUDC Equity Permanent Difference*			*(Line 124 * Line 134)*	*0*
136	*1/(1-T)*			*(Line 126)*	*0.00%*
137	***Equity AFUDC Adjustment for Transmission***			*(Line 135 * Line 136)*	***0***

	Amortization of Excess Accumulated Deferred Income Taxes			
138	*Amortization of Excess ADIT*	*(Note N)*	*(Attachment 4, Line 78)*	*0*
139	*1/(1-T)*		*(Line 126)*	*0.00%*
140	***Amortization of Excess ADIT for Transmission***		*(Line 138 * Line 139)*	***0***
141	***Income Tax Component***	*(T/1-T) * Weighted Cost of Preferred and Common * Rate Base*	*(Line 125 * Line 59 * (Line 116 + Line 117))*	***#DIV/0!***
142	***Transmission Income Taxes***		***(Line 133 + Line 137 + Line 140 + Line 141)***	***#DIV/0!***

Transmission Revenue Requirement

	Summary			
143	*Net Property, Plant & Equipment*		*(Line 29)*	*#DIV/0!*
144	*Total Adjustments to Rate Base*		*(Line 58)*	*#DIV/0!*
145	***Rate Base***		*(Line 59)*	***#DIV/0!***
146	*Total Transmission O&M*		*(Line 78)*	*#DIV/0!*
147	*Total Transmission Depreciation & Amortization*		*(Line 86)*	*#DIV/0!*
148	*Taxes Other than Income*		*(Line 88)*	*#DIV/0!*
149	*Investment Return*		*(Line 119)*	*#DIV/0!*
150	*Income Taxes*		*(Line 142)*	*#DIV/0!*
151	***Gross Transmission Revenue Requirement***	*(Note U)*	***(Sum Lines 146 to 150)***	***#DIV/0!***
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
152	*Transmission Plant In Service*		*(Line 13)*	*0*
153	*Excluded Transmission Facilities*	*(Note A & I)*	*(Attachment 4, Line 70)*	*0*
154	*Included Transmission Facilities*		*(Line 152 - Line 153)*	*0*
155	*Inclusion Ratio*		*(Line 154 / Line 152)*	*#DIV/0!*
156	*Gross Revenue Requirement*		*(Line 151)*	*#DIV/0!*
157	***Adjusted Gross Revenue Requirement***		*(Line 155 * Line 156)*	***#DIV/0!***
	Revenue Credits & Interest on Network Credits			
158	***Revenue Credits***	*(Note J)*	*(Attachment 3, Line 17)*	*0*
159	***Net Transmission Revenue Requirement***		***(Line 157 + Line 158)***	***#DIV/0!***

Zonal Network Integration Transmission Service Rate and Carrying Charges

	Carrying Charges		
160	*Gross Revenue Requirement*	*(Line 151)*	***#DIV/0!***
161	*Net Transmission Plant and CWIP*	*(Line 13 + Line 21 + Line 32)*	***0***
162	*Net Plant Carrying Charge*	*(Line 160 / Line 161)*	***#DIV/0!***
163	*Net Plant Carrying Charge without Depreciation*	*(Line 160 - Line 79) / Line 161*	***#DIV/0!***
164	*Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes*	*(Line 160 - Line 79 - Line 149 - Line 150) / Line 161*	***#DIV/0!***

165	***Net Transmission Revenue Requirement***		*(Line 159)*	***#DIV/0!***
166	*True-up amount*	*(Note P)*	*(Attachment 6A, Line F)*	***0***
167	*Corrections*		*(Attachment 11, Line 11)*	***0***
168	*ROE Adder for DP&L Projects Included Only in the Dayton Zone*	*(Note Q)*	*(Attachment 7A, Line 9)*	***#DIV/0!***
169	*Revenues from DP&L Schedule 12 Projects*	*(Note R)*	*(Attachment 7B, Line 12)*	***#DIV/0!***
170	*Facility Credits under Section 30.9 of the PJM OATT*	*(Note S)*	*(Attachment 4, Line 71)*	***0***
171	***Annual Transmission Revenue Requirement - Dayton Zone***		*(Line 165 + 166 + 168 + 169 + 170)*	***#DIV/0!***
	Network Integration Transmission Service Rate - Dayton Zone			
172	*1 CP Peak*	*(Note H)*	*(Attachment 4, Line 72)*	***0.0***
173	*Rate ($/MW-Year)*		*(Line 171 / 172)*	***#DIV/0!***
174	***Network Integration Transmission Service Rate - Dayton Zone ($/MW/Year)***		*(Line 173)*	***#DIV/0!***
175	***Monthly Rate***		*(Line 174 / 12)*	***#DIV/0!***
176	***Weekly Rate***		*(Line 174 / 52)*	***#DIV/0!***
177	***Daily On-Peak Rate***		*(Line 176 / 5)*	***#DIV/0!***
178	***Daily Off-Peak Rate***		*(Line 176 / 7)*	***#DIV/0!***

Notes

A *Calculated using 13-month average balances*

B *Includes the original cost of transmission electric plant (excluding land and land rights) owned and held by DP&L for future use of electric service under a definite plan for such use and land and land rights held by DP&L for future use of electric service under a plan for such use*

C *Includes 100% of EPRI membership dues and lobbying expenses charged to A&G which are excluded from the Annual Transmission Revenue Requirement ("ATRR")*

D *Includes 100% of Regulatory Commission Expenses charged to A&G*

E *Includes Regulatory Commission Expenses charged to A&G and directly related to transmission service, RTO filings, or transmission siting and all itemized in Form 1 at 351.h*

F *CWIP can only be included in rate base if authorized by the Commission*

G *Base ROE is fixed and will not change absent a determination by FERC in a Section 205 or 206 proceeding. To the extent FERC has authorized a RTO Participation Adder for DP&L, the sum of the Base ROE and the RTO Participation Adder shall be included in the ATRR subject to a maximum value of 9.99% during the Moratorium Period. To the extent FERC has authorized a RTO Participation Adder for DP&L, the sum of the Base ROE plus the RTO Participation Adder shall be included in the ATRR at the end of the Moratorium Period. The Annual PBOP Expense included in the Formula Rate Annual Update shall be based upon the Company's projections and trued-up to actual PBOP Expense as charged to FERC Account 926. DP&L will provide, in connection with each annual True-Up Adjustment filing, a confidential copy of relevant pages from the annual actuarial valuation report supporting the derivation of the Actual Annual PBOP Expense as charged to FERC Account 926. Depreciation rates were approved in Docket No. ER20-1150-000. They may be updated with future changes in depreciation rates but only after approval by FERC. If book depreciation rates are different than the Attachment 8 rates, DP&L will provide workpapers at the annual update to reconcile formula depreciation expense and FERC Form 1 depreciation accruals.*

H *Coincident peak demand computed as provided for in Section 34.1 of the PJM OATT. The PJM determined coincident peak demand will not be revised or updated in the Annual True-Up (ATU) Adjustment. as the ATU Adjustment compares the applicable calendar year actual revenue requirement to the actual revenue (based upon the projected revenue requirement).*

I *Amount of transmission plant excluded from the ATRR. The amounts are shown on Attachment 4.*

J *Costs associated with DP&L's integrated transmission system, including all transmission facilities in place as of the 2001 FERC Integration study (Docket ER01-2307), shall be recoverable under this formula rate template. After that date, Step-up facilities with a lower-voltage side operating at below 69 kV shall be excluded. Step-down transformers with a lower-voltage side operating at below 69kV will be excluded even if within a transmission substation. Integrated high-side breakers, integrated lines operating at or above 69 kV and other integrated transmission facilities that are within a substation shall be recoverable under the formula rate template. Transmission Owner Interconnection Facilities, when constructed pursuant to a Large or Small Generator Interconnection Agreement and paid for by the interconnecting entity, are not to be recovered*

under this formula rate template, which may be effectuated by crediting amounts received from the interconnecting entity to the formula rate.

K *Calculated using the average of the beginning and end of current year balances. Goodwill may only be included pursuant to a Commission Order authorizing such inclusion.*

L *Calculated using the average of the beginning and end of current year balances.*

M *Unamortized Abandoned Plant and Amortization of Abandoned Plant may only be included pursuant to a Commission Order authorizing such inclusion.*

N *Includes Unamortized Excess Deferred Income Tax Regulatory Assets or Liabilities and the associated amortization arising from income tax rate changes related to the 2017 Tax Cut and Jobs Act and any future change in federal, state or local income tax rates, as per Order 864, Public Utility Transmission Rate Changes to Address Accumulated Deferred Income Taxes.*

O *As a general rule, A&G costs will be directly assigned to or explicitly allocated within DP&L's accounting system between the transmission function and other functions, with the transmission function costs included in the ATRR. A&G costs directly assigned or allocated within DP&L's accounting system to distribution or relating to some other function shall be excluded. A wage allocation will be used only to the extent there is any remaining amount that is unassigned. These general rules will apply irrespective of whether the A&G costs originate within DP&L itself or from the centralized service company, AES US Services, LLC. See Attachment 13 - A&G amounts by account and by business function.*

P *In the projected ATRR and the ATU Adjustment, the calculations of ADIT for Account 282 amounts resulting from liberalized depreciation are performed in accordance with the proration requirements of Treasury regulation Section 1.167(l)-1(h)(6).*

Q *ROE Adder authorized by the Commission for projects included in Attachment 7A, which contains the docket in which ROE Adder was authorized by FERC.*

R *The revenue requirement for PJM Schedule 12 Facilities is separately identified for cost allocation purposes, as the costs are allocated to more than the Dayton Zone. Schedule 12 Project requirements are excluded from the DP&L NITS revenue requirement. PJM compensates DP&L for the Schedule 12 Project revenue requirements pursuant to Schedule 12. Amount includes any ATU Adjustment for Schedule 12 projects.*

S *Include any Network or Facility Credits provided pursuant to Section 30.9 of the PJM OATT if not already included in another category of the Formula Rate.*

T *Only the transmission portion of M&S amounts reported on line 5 of page 227 of Form 1 is used ("Assigned to - Construction"). The transmission portion of line 5 is specified in a footnote on page 227.*

U *FERC approval is required for the amortization of any Regulatory Asset through charges calculated pursuant to the template.*

V *No production-related costs or expenses or renewable energy credits will be included in A&G allocated to transmission.*

END *W* *Customers have the right to challenge the inclusion of distribution-related costs to the extent inclusion of those costs would result in a disproportionate allocation of costs to transmission. Such right shall be exercised pursuant to the Protocols, Attachment H-15B*

Dayton Power and Light
ATTACHMENT H-15A
Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - Projected December 31

		Only Transmission Related	Plant Related	Labor Related		Total ADIT	
1	**ADIT-190 w/o prorated items**	0	0	0			(Line 26)
2	**ADIT-282 w/o prorated items**	0	0	0			(Line 29)
3	**ADIT-283 w/o prorated items**	0	0	0			(Line 38)
4	**Subtotal**	0	0	0			(Line 1 + Line 2 + Line 3)
5	**Wages & Salary Allocator**			#DIV/0!			(Appendix A, Line 5)
6	**Net Plant Allocator**		#DIV/0!				(Appendix A, Line 12)
7	**End of Year ADIT**	0	#DIV/0!	#DIV/0!		#DIV/0!	(Line 4 * Line 5 or Line 6)
8	**End of Previous Year ADIT (from 1C – ADIT Prior Year)**	0	#DIV/0!	#DIV/0!		#DIV/0!	(Attachment 1C - ADIT Prior Year, Line 7)
9	**Average Beginning and End of Year - ADIT-282-Prorated Items**	0	#DIV/0!	#DIV/0!		#DIV/0!	(Average of Line 7 + Line 8)
10	**ADIT – 282 – Prorated Items**	0	#DIV/0!	#DIV/0!		#DIV/0!	(Attachment 1B, Line 14)
11	**Total ADIT**	0	#DIV/0!	#DIV/0!		#DIV/0!	(Line 9 + Line 10)

Items that are not prorated are below. Debit amounts are shown as positive and credit amounts are shown as negative.

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

	A **ADIT-190**	**B** **Total**	**C** **Excluded**	**D** **Transmission Related**	**E** **Plant Related**	**F** **Labor Related**			**G** **Justification**
12	Vacation Pay	0	0	0	0	0			Book estimate accrued and expensed - tax deduction when paid.
13	Post-retirement Benefits - FAS 106	0	0	0	0	0			FAS 106 - Post Retirement Benefits Obligation
14	Deferred Compensation	0	0	0	0	0			Book estimate accrued and expensed - tax deduction when paid.
15	Federal Taxes Deferred - FAS 109	0	0	0	0	0			FAS 109 - primarily associated with items previously flowed through due to regulation. Removed below.
16	Union Disability	0	0	0	0	0			Reversal for book reserves for employee disability, and medical reserves - tax deduction when paid.
17	Federal Deferred Tax on Future Tax Impacts	0	0	0	0	0			FIN 48 deferred tax offsets to reflect tax position uncertainties.
18	Employee Stock Plans	0	0	0	0	0			Book estimate accrued and expensed - tax deduction when paid.
19	Bad Debt Expense	0	0	0	0	0			Reversal of book reserve and tax deduction for actual bad debt charge offs.
20	State Income Taxes	0	0	0	0	0			State and local taxes accrued on the listed temporary differences.
21	Capitalized Interest Income	0	0	0	0	0			Tax capitalized interest on certain pollution control bonds.
22	Deferred Federal Taxes on CAT Tax Credit	0	0	0	0	0			Deferred taxes a CAT (Commercial Activities Tax similar to a gross receipts tax) credit.

23	*Other*	*0*	*0*	*0*	*0*	*0*			*Miscellaneous book tax differences.*
24	***Subtotal - p234***	***0***	***0***	***0***	***0***	***0***			
25	***Less FASB 109 Above if not separately removed***	*0*	*0*	*0*	*0*	*0*			*All FAS 109 items excluded from formula rate*
26	***Total***	***0***	***0***	***0***	***0***	***0***			

Instructions for Account 190:

1. *ADIT items related to Non-Electric Operations or which are not significant are excluded and directly assigned to Column C*
2. *ADIT items related only to Transmission are directly assigned to Column D*
3. *ADIT items related to Plant are included in Column E*
4. *ADIT items related to Labor are included in Column F*
5. *Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates. If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded*

Dayton Power and Light
ATTACHMENT H-15A
Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - Projected December 31

	A	***B***	***C***	***D***	***E***	***F***		***G***
	ADIT- 282	***Total Without Exclusions***	***Excluded***	***Transmission Related***	***Plant Related***	***Labor Related***		***Justification***
27	*Depreciation - Liberalized Depreciation*	*0*	*0*	*0*	*0*	*0*		*Tax and book differences resulting from accelerated tax depreciation. Included in prorated amount.*
28	*Other – Exclude CIAC*	*0*	*0*	*0*	*0*	*0*		*Other Plant related book tax temporary differences (e.g., repairs deductions, deductions for mixed service costs capitalized for book purposes, etc.)*
29	***Total***	***0***	***0***	***0***	***0***	***0***		

Instructions for Account 282:

1. *ADIT items related only to Non-Electric Operations or Production are directly assigned to Column C*
2. *ADIT items related only to Transmission are directly assigned to Column D*
3. *ADIT items related to Plant and not in Columns C & D are included in Column E*
4. *ADIT items related to labor and not in Columns C & D are included in Column F*
5. *Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates. If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded*

Dayton Power and Light
ATTACHMENT H-15A
Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - Projected December 31

	A	***B***	***C***	***D***	***E***	***F***		***G***
	ADIT-283	***Total***	***Excluded***	***Transmission Related***	***Plant***	***Labor***		***Justification***
28	*Capitalized Software*	*0*	*0*	*0*	*0*	*0*		*Book tax difference related to software costs.*
29	*Reacquisition of Bonds*	*0*	*0*	*0*	*0*	*0*		*Cost of reacquiring bonds deducted when incurred for tax purposes and being amortized over time for book purposes. Removed below*
30	*Pensions*	*0*	*0*	*0*	*0*	*0*		*Book amortization of pension expense based on actuarial calculations. Tax deduction is allowed when cash contributions are made to the plan.*

31	*Phase-in Deferral*	*0*	*0*	*0*	*0*	*0*		*Books record regulatory assets and liabilities. In certain cases, tax is able to take a current deduction for those activities (books records a reg asset for certain storm damages, tax is able to take a current deduction).*
32	*FAS 109*	*0*	*0*	*0*	*0*	*0*		*FAS 109 - primarily associated with items previously flowed through due to regulation. Removed below.*
33	*Pay Incentives*	*0*	*0*	*0*	*0*	*0*		*Book/tax difference related to bonus accruals - tax deduction taken when bonuses are paid.*
34	*Other*	*0*	*0*	*0*	*0*	*0*		*Primarily related to unrealized gains and losses on hedging transactions.*
35	***Subtotal - p277***	***0***	***0***	***0***	***0***	***0***		
36	***Less: FASB 109 Above if not separately removed***	*0*	*0*	*0*	*0*	*0*		
37	***Less: Reacquisition of Bonds***	*0*	*0*	*0*	*0*	*0*		*Included in cost of debt*
38	***Total***	***0***	***0***	***0***	***0***	***0***		

Instructions for Account 283:

1. *ADIT items related only to Non-Electric Operations or Production are directly assigned to Column C*
2. *ADIT items related only to Transmission are directly assigned to Column D*
3. *ADIT items related to Plant and not in Columns C & D are included in Column E*
4. *ADIT items related to labor and not in Columns C & D are included in Column F*
5. *Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates. If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded*

Dayton Power and Light
Attachment H-15A
Attachment 1B - Accumulated Deferred Income Taxes - Prorated Projection - December 31,

Debit amounts are shown as positive and credit amounts are shown as negative.
Rate Year =

Account 282

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
	Beginning Balance & Monthly Changes	Year	Days in the Month	Number of Days Remaining in Year After Current Month	Total Days in the Projected Rate Year	Weighting for Projection	Beginning Balance/ Monthly Amount/ Ending Balance	Transmission	Transmission Proration (f) x (h)	Plant Related	Net Plant Allocator	Plant Allocation	Plant Proration (f) x (l)	Labor Related	Wage and Salary Allocator	Labor Allocation	Labor Proration (f) x (p)	Total Transmission Prorated Amount
	December 31st balance Prorated Items (FF1 274.2b less non Prorated																	
1	Items)	0				100.00%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
2	January	0	31	335	365	91.78%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
3	February	0	28	307	365	84.11%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
4	March	0	31	276	365	75.62%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
5	April	0	30	246	365	67.40%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
6	May	0	31	215	365	58.90%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
7	June	0	30	185	365	50.68%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
8	July	0	31	154	365	42.19%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
9	August	0	31	123	365	33.70%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
10	September	0	30	93	365	25.48%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
11	October	0	31	62	365	16.99%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
12	November	0	30	32	365	8.77%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
13	December	0	31	1	365	0.27%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
14	Prorated Balance		365				#DIV/0!	0	0	0			#DIV/0!	0			#DIV/0!	#DIV/0!

Note: In the projected ATRR and the ATU Adjustment, the calculations of ADIT for Account 282 amounts resulting from liberalized depreciation are performed in accordance with the proration requirements of Treasury regulation Section 1.167(l)-1(h)(6).

Dayton Power and Light
Attachment H-15A
Attachment 1C - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of Prior Year

		Only Transmission Related	Plant Related	Labor Related	Total ADIT	
1	**ADIT-190**	0	0	0		(Line 22)
2	**ADIT- 282**	0	0	0		(Line 25)
3	**ADIT-283**	0	0	0		(Line 36)
4	**Subtotal**	0	0	0		(Line 1 + Line 2 + 3)
5	**Wages & Salary Allocator**			#DIV/0!		(Appendix A, Line 5)
6	**Net Plant Allocator**		#DIV/0!			(Appendix A, Line 12)
7	**End of Year ADIT**	0	#DIV/0!	#DIV/0!	**#DIV/0!**	(Line 4 * Line 5 or Line 6)

Contains all ADIT Items - Prorated and Nonprorated. Debit amounts are shown as positive and credit amounts are shown as negative.
In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed, dissimilar items with amounts exceeding $100,000 will be listed separately;

	A	B	C	D	E	F		G
	ADIT-190	**Total**	**Excluded**	**Only Transmission Related**	**Plant Related**	**Labor Related**		**Justification**
8	Vacation Pay	0	0	0	0	0		Book estimate accrued and expensed - tax deduction when paid.
9	Post-retirement Benefits – FAS 106	0	0	0	0	0		FAS 106 - Post Retirement Benefits Obligation.
10	Deferred Compensation	0	0	0	0	0		Book estimate accrued and expensed - tax deduction when paid.
11	Federal Taxes Deferred - FAS 109	0	0	0	0	0		FAS 109 - primarily associated with items previously flowed through due to regulation. Removed below.
12	Union Disability	0	0	0	0	0		Reversal for book reserves for employee disability, and medical reserves - tax deduction when paid.
13	Federal Deferred Tax on Future Tax Impacts	0	0	0	0	0		FIN 48 deferred tax offsets to reflect tax position uncertainties.
14	Employee Stock Plans	0	0	0	0	0		Book estimate accrued and expensed - tax deduction when paid.
15	Bad Debt Expense	0	0	0	0	0		Reversal of book reserve and tax deduction for actual bad debt charge offs.
16	State Income Taxes	0	0	0	0	0		State and local taxes accrued on the listed temporary differences.
17	Capitalized Interest Income	0	0	0	0	0		Tax capitalized interest on certain pollution control bonds.
18	Deferred Federal Taxes on CAT Tax Credit	0	0	0	0	0		Deferred taxes a CAT (Commercial Activities Tax similar to a gross receipts tax) credit.
19	Other	0	0	0	0	0		Miscellaneous book tax differences.
20	**Subtotal - p234**	**0**	**0**	**0**	**0**	**0**		
21	**Less FASB 109 Above if not separately removed**	0	0	0	0	0		All FAS 109 items excluded from formula rate
22	**Total**	**0**	**0**	**0**	**0**	**0**		

Instructions for Account 190:
1. *ADIT items related to Non-Electric Operations or are not significant are excluded and directly assigned to Column C*
2. *ADIT items related only to Transmission are directly assigned to Column D*

3. *ADIT items related to Plant and not in Columns C & D are included in Column E*
4. *ADIT items related to Labor and not in Columns C & D are included in Column F*
5. *Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates. If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded*

Dayton Power and Light
Attachment H-15A
Attachment 1C - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of Prior Year

	A ADIT- 282	B Total	C Excluded	D Only Transmission Related	E Plant Related	F Labor Related		G - Justification
23	Depreciation - Liberalized Depreciation	0	0	0	0	0		Tax and book differences resulting from accelerated tax depreciation. Included in prorated amount
24	Other	0	0	0	0	0		Other Plant related book tax temporary differences (e.g., repairs deductions, deductions for mixed service costs capitalized for book purposes, etc.)
25	**Total**	**0**	**0**	**0**	**0**	**0**		

Instructions for Account 282:
1. *ADIT items related only to Non-Electric Operations or Production are directly assigned to Column C*
2. *ADIT items related only to Transmission are directly assigned to Column D*
3. *ADIT items related to Plant and not in Columns C & D are included in Column E*
4. *ADIT items related to labor and not in Columns C & D are included in Column F*
5. *Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates. If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded*

Dayton Power and Light
Attachment H-15A
Attachment 1C - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of Prior Year

	A ADIT-283	B Total	C Excluded	D Only Transmission Related	E Plant Related	F Labor Related		G Justification
26	Capitalized Software	0	0	0	0	0		Book tax difference related to software costs.
27	Reacquisition of Bonds	0	0	0	0	0		Cost of reacquiring bonds deducted when incurred for tax purposes and being amortized over time for book purposes. Removed below.
28	Pensions	0	0	0	0	0		Book amortization of pension expense based on actuarial calculations. Tax deduction is allowed when cash contributions are made to the plan.
29	Phase-in Deferral	0	0	0	0	0		Books record regulatory assets and liabilities. In certain cases, tax is able to take a current deduction for those activities (books records a reg asset for certain storm damages, tax is able to take a current deduction).
30	FAS 109	0	0	0	0	0		FAS 109 - primarily associated with items previously flowed through due to regulation. Removed below.
31	Pay Incentives	0	0	0	0	0		Book/tax difference related to bonus accruals - tax deduction taken when bonuses are paid
32	Other	0	0	0	0	0		Miscellaneous book tax differences primarily related to non-utility activities
33	**Subtotal - p277**	**0**	**0**	**0**	**0**	**0**		
34	**Less: FASB 109 Above if not separately removed**	0	0	0	0	0		
35	**Less: Reacquisition of Bonds**	0	0	0	0	0		Included in cost of debt

36	***Total***	***0***	***0***	***0***	***0***	***0***		

Instructions for Account 283:

1. *ADIT items related only to Non-Electric Operations or Production are directly assigned to Column C*
2. *ADIT items related only to Transmission are directly assigned to Column D*
3. *ADIT items related to Plant and not in Columns C & D are included in Column E*
4. *ADIT items related to labor and not in Columns C & D are included in Column F*
5. *Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates. If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded*

Dayton Power and Light
ATTACHMENT H-15A
Attachment 1D - Accumulated Deferred Income Taxes for Annual True-up - December 31,

		Only Transmission Related	Plant Related	Labor Related		Total ADIT	
1	**ADIT-190**	0	0	0			(Line 26)
2	**ADIT-282 w/o prorated items**	0	0	0			(Line 29)
3	**ADIT-283**	0	0	0			(Line 37)
4	**Subtotal**	0	0	0			(Line 1 + Line 2 + Line 3)
5	**Wages & Salary Allocator**			#DIV/0!			(Appendix A, Line 5)
6	**Net Plant Allocator**		#DIV/0!				(Appendix A, Line 12)
7	**End of Year ADIT**	0	#DIV/0!	#DIV/0!			(Line 4*, Line 5 or Line 6)
8	**End of Previous Year ADIT (from 1C – ADIT Prior Year)**	0	#DIV/0!	#DIV/0!		#DIV/0!	(Attachment 1C - ADIT Prior Year, Line 7)
9	**Average Beginning and End of Year ADIT 283 and 190**	0	#DIV/0!	#DIV/0!		#DIV/0!	(Average of Line 7 + Line 8)
10	**ADIT-282 - Prorated Items**					#DIV/0!	(Attachment 1E, Line 13)
11	**Actual Average and Prorated ADIT Balance**					**#DIV/0!**	

Items that are not prorated are below. Debit amounts are shown as positive and credit amounts are shown as negative.

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

	A	**B**	**C**	**D**	**E**	**F**		**G**
	ADIT-190	**Total**	**Excluded**	**Only Transmission Related**	**Plant Related**	**Labor Related**		**Justification**
12	Vacation Pay	0	0	0	0	0		Book estimate accrued and expensed - tax deduction when paid.
13	Post-retirement Benefits - FAS 106	0	0	0	0	0		FAS 106 - Post Retirement Benefits Obligation
14	Deferred Compensation	0	0	0	0	0		Book estimate accrued and expensed - tax deduction when paid.
15	Federal Taxes Deferred - FAS 109	0	0	0	0	0		FAS 109 - primarily associated with items previously flowed through due to regulation. Removed below.
16	Union Disability	0	0	0	0	0		Reversal for book reserves for employee disability, and medical reserves - tax deduction when paid.
17	Federal Deferred Tax on Future Tax Impacts	0	0	0	0	0		FIN 48 deferred tax offsets to reflect tax position uncertainties.
18	Employee Stock Plans	0	0	0	0	0		Book estimate accrued and expensed - tax deduction when paid..
19	Bad Debt Expense	0	0	0	0	0		Reversal of book reserve and tax deduction for actual bad debt charge offs
20	State Income Taxes	0	0	0	0	0		State and local taxes accrued on the listed temporary differences.
21	Capitalized Interest Income	0	0	0	0	0		Tax capitalized interest on certain pollution control bonds.
22	Deferred Federal Taxes on CAT Tax Credit	0	0	0	0	0		Tax capitalized interest on certain pollution control bonds.
23	Other	0	0	0	0	0		Miscellaneous book tax differences.
24	**Subtotal - p234**	**0**	**0**	**0**	**0**	**0**		
25	**Less FASB 109 Above if not separately removed**	0	0	0	0	0		All FAS 109 items excluded from formula rate
26	**Total**	**0**	**0**	**0**	**0**	**0**		

Instructions for Account 190:

1. *ADIT items related to Non-Electric Operations or are not significant are excluded and directly assigned to Column C*
2. *ADIT items related only to Transmission are directly assigned to Column D*
3. *ADIT items related to Plant and not in Columns C & D are included in Column E*
4. *ADIT items related to Labor and not in Columns C & D are included in Column F*
5. *Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates. If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded*

Dayton Power and Light
ATTACHMENT H-15A
Attachment 1D - Accumulated Deferred Income Taxes for Annual True-up - December 31,

	A	B	C	D	E	F		G
	ADIT- 282	Total Without Exclusions	Excluded	Transmission Related	Plant Related	Labor Related		Justification
27	Depreciation - Liberalized Depreciation	0	0	0	0	0		Tax and book differences resulting from accelerated tax depreciation. Included in prorated amount
28	Other – Excludes CIAC	0	0	0	0	0		Other Plant related book tax temporary differences (e.g., repairs deductions, deductions for mixed service costs capitalized for book purposes, etc.).
29	**Total**	**0**	**0**	**0**	**0**	**0**		

Instructions for Account 282:
1. *ADIT items related only to Non-Electric Operations or Production are directly assigned to Column C*
2. *ADIT items related only to Transmission are directly assigned to Column D*
3. *ADIT items related to Plant and not in Columns C & D are included in Column E*
4. *ADIT items related to labor and not in Columns C & D are included in Column F*
5. *Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates. If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded*

Dayton Power and Light
ATTACHMENT H-15A
Attachment 1D - Accumulated Deferred Income Taxes for Annual True-up - December 31,

	A	B	C	D	E	F		G
	ADIT-283	Total	Excluded	Only Transmission Related	Plant	Labor		Justification
30	Capitalized Software	0	0	0	0	0		Book tax difference related to software costs
31	Reacquisition of Bonds	0	0	0	0	0		Cost of reacquiring bonds deducted when incurred for tax purposes and being amortized over time for book purposes. Removed below
32	Pensions	0	0	0	0	0		Book amortization of pension expense based on actuarial calculations. Tax deduction is allowed when cash contributions are made to the plan.
33	Phase-in Deferral	0	0	0	0	0		Books records regulatory assets and liabilities. In certain cases, tax is able to take a current deduction for those activities (books records a reg asset for certain storm damages, tax is able to take a current deduction)
34	FAS 109	0	0	0	0	0		FAS 109 - primarily associated with items previously flowed through due to regulation. Removed below.
35	Pay Incentives	0	0	0	0	0		Book/tax difference related to bonus accruals - tax deduction taken when bonuses are paid.
36	Other	0	0	0	0	0		Books record regulatory assets and liabilities. In certain cases, tax is able to take a current deduction for those activities (books records a reg asset for certain storm damages, tax is able to take a current deduction).
37	**Subtotal - p277**	**0**	**0**	**0**	**0**	**0**		
38	**Less: FASB 109 Above if not separately removed**	0	0	0	0	0		
39	**Less: Reacquisition of Bonds**	0	0	0	0	0		Remove as included in cost of debt
40	**Total**	**0**	**0**	**0**	**0**	**0**		

Instructions for Account 283:
1. *ADIT items related only to Non-Electric Operations or Production are directly assigned to Column C*
2. *ADIT items related only to Transmission are directly assigned to Column D*

3. *ADIT items related to Plant and not in Columns C & D are included in Column E*
4. *ADIT items related to labor and not in Columns C & D are included in Column F*
5. *Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates. If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded*

Note: The calculations for depreciation-related ADIT in the projected net revenue requirement and the Annual True-Up calculation will be performed in accordance with Treasury regulation Section 1.167(l)-1(h)(6). Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection. Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used.

Dayton Power and Light
ATTACHMENT H-15A
Attachment 1E - Accumulated Deferred Income Taxes for Annual True-up - December 31, ADIT Proration

Debit amounts are shown as positive and credit amounts are shown as negative.

Account 282 (Note 1)

		Days in Period				Projection - Proration of Projected Deferred Tax Activity			Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity					
		A	B	C	D	E	F	G	H	I	J	K	L	M	N
		Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Projected Rate Year (Line 14, Col B)	Proration Percentage (Attachment 1B - Col. C / Col. D)	Projected Monthly Activity	Prorated Amount (E*F)	Prorated Projected Balance (Line 27, H plus G)	Actual Monthly Activity	Difference between projected monthly and actual monthly activity	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 1)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 1)	Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 1)	Balance reflecting proration or averaging
1	December 31st balance (FF1 274.2.b)								0	December 31st balance (FF1 274.2.b)					0
2	January	31	335	365	91.78%		0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
3	February	28	307	365	84.11%		0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
4	March	31	276	365	75.62%		0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
5	April	30	246	365	67.40%		0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
6	May	31	215	365	58.90%		0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
7	June	30	185	365	50.68%		0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
8	July	31	154	365	42.19%		0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
9	August	31	123	365	33.70%		0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
10	September	30	93	365	25.48%		0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
11	October	31	62	365	16.99%		0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
12	November	30	32	365	8.77%		0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
13	December	31	1	365	0.27%		0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
14	Total	365					0	0		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	

		Transmission	Plant Related	Net Plant Allocator	Total	Labor Related	Wage and Salary Allocator	Total	Grand Total
	Actual Monthly Activity								
15	January	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
16	February	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
17	March	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
18	April	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
19	May	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
20	June	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
21	July	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
22	August	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
23	September	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
24	October	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
25	November	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
26	December	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!

Note 1: The calculations for accelerated depreciation-related ADIT in the projected net revenue requirement and the ATU Adjustment will be performed in accordance with the proration requirements of Treasury regulation Section 1.167(l)-1(h)(6).

Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection. Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used.

Attachment 2 - Taxes Other Than Income - December 31,

Debit amounts are shown as positive and credit amounts are shown as negative.

	Other Taxes	Page 263 Col (i)	Allocator	Allocated Amount	
	Direct Assign				
1	Real Estate	0	DA	0	(Attachment 4, Line 41)
2	Unused	0	DA	0	
3	Unused	0	DA	0	
4	**Total Direct Assign**	0	DA	0	
	Net Plant Related		**Net Plant Allocator**		
5	Unused	0			
6	**Total Plant Related**	0	#DIV/0!	#DIV/0!	
	Labor Related		**Wages & Salary Allocator**		
7	FICA	0			
8	Federal Unemployment	0			
9	Real Estate – General and Intangible	0			
10	**Total Labor Related**	0	#DIV/0!	#DIV/0!	
11	**Total Included (Lines 4 + 6 + 10)**	0		#DIV/0!	
	Excluded				
12	kWh Excise - Unbilled	0			
13	kWh Excise - Billed	0			
14	Unemployment Insurance	0			
15	CAT	0			
16	Unused	0			
17	Unused	0			
18	Unused	0			
19	**Subtotal, Excluded**	0			
20	**Total, Included and Excluded (Line 11 + Line 19)**	0			
21	**Total Other Taxes from p114.14.g**	0			
22	Difference (Line 20 - Line 21)	0			

Dayton Power and Light
ATTACHMENT H-15A
Attachment 3 - Revenue Credits - December 31

Debit amounts are shown as positive and credit amounts are shown as negative.

	Account 451			
1	*Transmission Related - Direct Assigned*		*0*	*p300, Footnotes*
	Account 454 - Rent from Electric Property			
2	*Attachment Fee revenue associated with transmission facilities (Note 2)*		*0*	*p300, Footnotes*
3	*Right of Way Leases - transmission related (Note 2)*		*0*	*p300, Footnotes*
4	*Transmission tower licenses for wireless services (Note 2)*		*0*	*p300, Footnotes*
5	*Other - transmission-related*		*0*	*p300, Footnotes*
6	*Total Account 454*		*0*	
	Account 456 - Other Electric Revenues			
7	*DP&L Schedule 1A*		*0*	*p300, Footnotes*
8	*Transmission maintenance and consulting services (Note 2)*		*0*	*p300, Footnotes*
9	*Revenues from Directly Assigned Transmission Facility Charges (Note 1)*		*0*	*p300, Footnotes*
10	*Licenses for intellectual property (Note 2)*		*0*	*p300, Footnotes*
11	*Other PJM-related revenues*		*0*	*p300, Footnotes*
12	*Total Account 456*		*0*	
	Account 456.1 -Transmission of Electricity for Others			
13	*Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor on Appendix A (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner)*		*0*	*p300, Footnotes*
14	*Point to Point Service revenues for which the load is not included in the divisor in Appendix A*	*(Note 3)*	*0*	*p300, Footnotes*
15	*Total Account 456.1*		*0*	
15	*Gross Revenue Credits*	*(Sum of Lines 1, 6, 12 and 15)*	*0*	
16	*Less: Sharing of Certain Revenues (Note 2)*		*0*	
17	*Total Revenue Credits*	*(Line 15 - 16)*	*0*	
18	*Revenues associated with lines 2, 3, 4, 8 and 10 (Note 2)*	*(Sum of Lines 2, 3, 4, 8 and 10)*	*0*	
19	*Revenue Credit*	*(50% of Line 18)*	*0*	

Note 1 *Only if the revenue requirement associated with Directly Assigned Transmission Facilities are included in the formula are the associated revenues also included in the formula.*

Note 2 *The following revenues, which are derived from new, secondary uses of transmission facilities, are sharing equally between customers and DP&L: (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; and (5) transmission maintenance and consulting services to other utilities and large customers. DP&L will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. In order to use lines 13-18, DP&L must track in separate subaccounts the revenues and costs associated with each new, secondary use. There is no sharing of losses and DP&L shall not use portfolio accounting. Any revenues from existing services shall continue to be credited 100% to the ATRR.*

Note 3 *DP&L share of Schedule 7, Firm P2P Border Rate revenue*

Dayton Power and Light
ATTACHMENT H-15A
Attachment 4 - Cost Support - December 31,

Debit amounts are shown as positive and credit amounts are shown as negative.

Plant Investment Support [exclude any Asset Retirement Obligations]

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Previous Year Form 1Dec	Year Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average	Non-electric Portion
	Plant Allocation Factors																	
1	Electric Plant in Service (Excludes Asset Retirement Costs - ARC)	p207.104.g		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Common Plant in Service - Electric	p356		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Accumulated Depreciation (Total Electric Plant)	p219.29.c		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Accumulated Intangible Amortization	p200.2.1c		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Accumulated Common Plant Depreciation - Electric	p356		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Accumulated Common Amortization - Electric	p356		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Plant In Service																	
7	Transmission Plant in Service (Excludes Asset Retirement Costs - ARC)	p207.58.g	350-359	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	General (Excludes Asset Retirement Costs - ARC)	p207.99.g	389-399	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Intangible - Electric	p205.5.g	301-303	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Common Plant in Service - Electric	p356		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Accumulated Depreciation																	
11	Transmission Accumulated Depreciation	p219.25.c	108	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Accumulated General Depreciation	p219.28.b	108	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Accumulated Common Plant Depreciation & Amortization - Electric	p356	111	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Wages & Salary

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	End of Year
14	Total O&M Wage Expense	p354.28.b		0
15	Total A&G Wages Expense	p354.27.b		0
16	Transmission Wages	p354.21.b		0

Transmission Property Held for Future Use

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Beginning Year Balance	End of Year	Average
17	**Transmission**	p214.47.d	105	0	0	0

Prepayments

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average
18	Prepayments – Total	p111.57.c	165	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Less: Amounts Related to PUCO Proceedings	p111.57.c	165	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Less: Amounts Related to p-cards	p111.57.c	165	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Less: Amounts Related to PJM Credits in 2018	p111.57.c	165	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Net Prepayments	p111.57.c	165	0	0	0	0	0	0	0	0	0	0	0	0	0	0
																	0

Materials and Supplies

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average
23	Undistributed Stores Exp	p227.16.b,c	163	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Transmission Materials & Supplies	p227.8 and fn	154	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Assigned to Construction - Transmission Portion	p227.5 and fn	154	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**

O&M Expenses

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	End of Year
26	Transmission O&M	p.321.112.b	560-574	0
27	Transmission of Electricity by Others	p321.96.b	565	0
28	Scheduling, System Control and Dispatch Services	p321.88.b	561.4	0
29	Total of Accounts 565 and 561.4			0

Property Insurance Expenses

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	End of Year
30	Property Insurance	p323.185.b	924	0

Adjustments to A & G Expense

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	End of Year
31	Total A&G Expenses	p323.197.b	920-935	0
32	Service Company and DP&L A&G Directly Assigned to Transmission	p323.fn	920-935	0
33	Service Company and DP&L A&G Directly Assigned to Distribution and Transmission	p323.fn	920-935	0

Regulatory Expense Related to Transmission Cost Support

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	End of Year
34	Regulatory Commission Expenses	p323.189.b	928	0
35	Regulatory Commission Expenses - Transmission Related	p350.b	928	0

Excluded A&G Items

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	End of Year
36	EPRI Dues	p352-353	A&G	0
37	Lobbying Expenses	Internal Data	A&G	0

Depreciation and Amortization Expense

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	End of Year
38	Depreciation-Transmission	p336.7.f	403	0
39	Depreciation-General & Common	p336.10&11.f	403	0
40	Amortization-Intangible	p336.1.f	404	0

Taxes Other Than Income Taxes

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	End of Year	Transmission Related	Non-Transmission
41	Real Estate Taxes - Directly Assigned to Transmission	p263, fn	408.1	0	0	0
42	FICA – Insurance Contribution	p263.1.20.i	408.1	0		
43	Federal Unemployment	p263.1.18.i	408.1	0		

Return \ Capitalization - include all amounts as positive values

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Beginning Year	End of Year	Average
44	Long-term Interest Expense	p117.62.c	427		0	
45	Amortization of Debt Discount and Expense	p117.63.c	428		0	
46	Amortization of Loss on Reacquired Debt	p117.64.c	428.1		0	
47	Amortization of Debt Premium	p117.65.c	429		0	
48	Amortization of Gain on Reacquired Debt	p117.66.c	429.1		0	
49	Interest on Debt to Associated Companies	p117.67.c	430		0	
50	Total Long-term Interest Expense				0	
51	Preferred Dividends	p118.29.c	NA		0	
52	Proprietary Capital	p112.16.c,d	201-219	0	0	0
53	Accumulated Other Comprehensive Income	p112.15.c,d	219	0	0	0
54	Unappropriated Undistributed Subsidiary Earnings	p119.53.c,d	216.1	0	0	0
55	Long Term Debt	p112.24.c,d	221-224	0	0	0
56	Unamortized Debt Expense	p111.69.c,d.	181	0	0	0
57	Unamortized Loss on Reacquired Debt	p111.81.c,d	189	0	0	0
58	Unamortized Premium	p112.22.d	225	0	0	0
59	Unamortized Discount	p112.23.d	226	0	0	0
60	Unamortized Gain on Reacquired Debt	p113.61.c,d	257	0	0	0
61	ADIT Associated with Gain or Loss on Reacquired Debt	p277.3.k and 277.4.k	190 and 283	0	0	0
62	Long-term Portion of Derivative Assets - Hedges	p110.31.d	176	0	0	0
63	Derivative Instrument Liabilities - Hedges	p113.52.d	245	0	0	0
64	Preferred Stock	p112.3.c,d	204	0	0	0

Multi-State Workpaper

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	State 1	State 2	State 3
	Income Tax Rates					
				Ohio		
65	SIT = State Income Tax or Composite			0.00%		
66	Average Municipality Income Tax Rate			0.00%		

Miscellaneous Income Tax Items

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	End of Year
67	Amortization of Investment Tax Credits - General	p266.8.f	411.4	0
68	Amortization of Investment Tax Credits - Transmission	p266.8.f	411.4	0
69	Equity AFUDC Portion of Transmission Depreciation Expense	Company Records		0

Excluded Transmission Facilities

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average
70	Excluded Transmission Facilities	206	350-359	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Facility Credits under Section 30.9 of the PJM OATT

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	End of Year
71	Facility Credits under Section 30.9 of the PJM OATT		(Appendix A, Note S)	0

PJM Load Cost Support

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	1 CP Peak in MWs
Network Zonal Service Rate				
72	1 CP Demand	PJM Data	NA	0

Abandoned Transmission Projects

Line #s	*Descriptions*	*FF1 Page # or Instructions*	*FERC Account*	*Project X*	*Project Y*	*Project Z*	*Total*
73	*Beginning of Year Balance of Unamortized Abandoned Transmission Project Costs*	*Per FERC Order*	*182.1*	*0*	*0*	*0*	*0*
74	*Remaining Amortization Period in Years*	*Per FERC Order*		*0*	*0*	*0*	
75	*Amortization of Property Losses, Unrecovered Plant and Regulatory Study Costs*	*(Line 73) / (Line 74)*	*407*	*0*	*0*	*0*	*0*
76	*Ending Balance of Unamortized Transmission Projects*	*(Line 73) - (Line 75)*	*182.1*	*0*	*0*	*0*	*0*
77	*Average Balance of Unamortized Abandoned Transmission Projects*	*((Line 73) + (Line 76)) / 2*		*0*	*0*	*0*	*0*
	Only costs that have been approved for recovery by the Commission are included			*Docket No.*	*Docket No.*	*Docket No.*	

Excess Accumulated Deferred Income Taxes

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Beginning Year Balance	Amortization	End of Year	Average
78	Excess ADIT	(Attachment 9, Line 51)	182.3/254	0	0	0	0

Unfunded Reserves

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average
	Unfunded Reserves																
79	Property Insurance	p112.2.c	228.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80	Injuries and Damages	p112.28.c	228.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
81	Non-Pension and Non-PBOP Items	p112.29.c	228.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
82	Misc. Operating Provisions	p112.30.c	228.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: Only include items pertaining to transmission business

Deferred Credits

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average
83	Deferred Credits - Direct Assign	p269.10.f	253	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Customer Deposits and Advances for Construction

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average
84	Customer Advances for Construction	p113.56.c	252	0	0	0	0	0	0	0	0	0	0	0	0	0	0
85	Customer Deposits	112.41.c	235	0	0	0	0	0	0	0	0	0	0	0	0	0	0
86	Total	(Direct Assigned)															

Miscellaneous Current and Accrued Liabilities

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Average
87	Included Items	(Attachment 10)	242	#DIV/0!

Plant in Service, Accumulated Depreciation and Accumulated Deferred Income Taxes - Projects with ROE Adder

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Previous Year	Year												
				Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average
	Name																
88	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0
89	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0
90	Accumulated Deferred Income Taxes	274		0												0	0
	Name																
91	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0
92	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0
93	Accumulated Deferred Income Taxes	274		0												0	0
	Name																
94	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0
95	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0
96	Accumulated Deferred Income Taxes	274		0												0	0
	Name																
97	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0
98	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0
99	Accumulated Deferred Income Taxes	274		0												0	0
	Name																
100	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0
101	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0
102	Accumulated Deferred Income Taxes	274		0												0	0
	Name																
103	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0
104	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0
105	Accumulated Deferred Income Taxes	274		0												0	0
	Name																
106	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0
107	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0
108	Accumulated Deferred Income Taxes	274		0												0	0
	Name																
109	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0
110	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0
111	Accumulated Deferred Income Taxes	274		0												0	0
	Name																
112	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0
113	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0
114	Accumulated Deferred Income Taxes	274		0												0	0
	Name																
115	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0
116	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0
117	Accumulated Deferred Income Taxes	274		0												0	0

Plant in Service and Accumulated Depreciation - Schedule 12 Projects

Line #s	Descriptions		FF1 Page # or Instructions	FERC Account	Previous Year	Year											
					Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average or Annual
	Marysville Reconductoring and Substation																	
	Name																	
118		Plant in Service/CWIP	206/216		0	0	0	0	0	0	0	0	0	0	0	0	0	0
119	Accumulated Depreciation		219		0	0	0	0	0	0	0	0	0	0	0	0	0	
120	Depreciation		336		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Name																	
121	Plant in Service/CWIP		206/216		0	0	0	0	0	0	0	0	0	0	0	0	0	
122	Accumulated Depreciation		219		0	0	0	0	0	0	0	0	0	0	0	0	0	
123	Depreciation		336		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Name																	
124	Plant in Service/CWIP		206/216		0	0	0	0	0	0	0	0	0	0	0	0	0	
125	Accumulated Depreciation		219		0	0	0	0	0	0	0	0	0	0	0	0	0	
126	Depreciation		336		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Name																	
127	Plant in Service/CWIP		206/216		0	0	0	0	0	0	0	0	0	0	0	0	0	
128	Accumulated Depreciation		219		0	0	0	0	0	0	0	0	0	0	0	0	0	
129	Depreciation		336		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Name																	
130	Plant in Service/CWIP		206/216		0	0	0	0	0	0	0	0	0	0	0	0	0	
131	Accumulated Depreciation		219		0	0	0	0	0	0	0	0	0	0	0	0	0	
132	Depreciation		336		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Name																	
133	Plant in Service/CWIP		206/216		0	0	0	0	0	0	0	0	0	0	0	0	0	
134	Accumulated Depreciation		219		0	0	0	0	0	0	0	0	0	0	0	0	0	
135	Depreciation		336		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Name																	
136	Plant in Service/CWIP		206/216		0	0	0	0	0	0	0	0	0	0	0	0	0	
137	Accumulated Depreciation		219		0	0	0	0	0	0	0	0	0	0	0	0	0	
138	Depreciation		336		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Name																	
139	Plant in Service/CWIP		206/216		0	0	0	0	0	0	0	0	0	0	0	0	0	
140	Accumulated Depreciation		219		0	0	0	0	0	0	0	0	0	0	0	0	0	
141	Depreciation		336		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Name																	
142	Plant in Service/CWIP		206/216		0	0	0	0	0	0	0	0	0	0	0	0	0	
143	Accumulated Depreciation		219		0	0	0	0	0	0	0	0	0	0	0	0	0	
144	Depreciation		336		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Name																	
145	Plant in Service/CWIP		206/216		0	0	0	0	0	0	0	0	0	0	0	0	0	
146	Accumulated Depreciation		219		0	0	0	0	0	0	0	0	0	0	0	0	0	
147	Depreciation		336		0	0	0	0	0	0	0	0	0	0	0	0	0	0

Dayton Power and Light
ATTACHMENT H-15A
Attachment 5 - CWIP in Rate Base - December 31,

Debit amounts are shown as positive and credit amounts are shown as negative.

			Previous Year	Current Year -											
Line #s	**Descriptions**	**Notes**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Average**
	Projects															
1	Project 1		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Project 2		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Project 3		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Project 4		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Project 5		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Project 6		0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Project 7		0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Project 8		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Project 9		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Project 10		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Project 11		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Project 12		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Project 13		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Project 14		0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Project 15		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Project 16		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Project 17		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Project 18		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Project 19		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Project 20		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Project 21		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Project 22		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Project 23		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Project 24		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note A - Source of information is accompanying CWIP in Rate Base Report required pursuant to the Attachment H-15B, Formula Rate Implementation Protocols

Dayton Power and Light
ATTACHMENT H-15A
Attachment 6A - True-up Adjustment for Network Integration Transmission Service - December 31, 2021

Debit amounts are shown as positive and credit amounts are shown as negative.
The NITS True-Up Adjustment component of the Formula Rate for each Rate Year shall be determined as follows:

(i) *In accordance with its formula rate protocols, DP&L shall recalculate an adjusted Annual Transmission Revenue Requirement for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.*

(ii) *(Annual True-Up Adjustment Before Interest).*
DP&L shall determine the Annual True-Up Adjustment as follows:

(iii) *Determine the difference between the actual Net Transmission Revenue Requirement as determined in paragraph (i) above, and actual revenues based upon the projected ATRR for the previous calendar year, the resulting rate and actual peak demand*

(iv) *Multiply the Annual True-Up Adjustment Before Interest by (1+i)^24 months*

Where: *i =* *Average of the monthly rates from the middle of the Rate Year for which the Annual True-up Adjustment is being calculated through the middle of the year in which the Annual True-up Adjustment is included in rates (24 months)*
The interest rates are initially estimated and then trued-up to actual

To the extent possible each input to the Formula Rate used to calculate the actual Annual Transmission Revenue Requirement included in the Annual True-Up Adjustment either will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form 1 by the application of clearly identified and supported information. If the reconciliation is provided through a worksheet included in the filed Formula Rate template, the inputs to the worksheet must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the worksheet and input to the main body of the Formula Rate.

Line			Estimated Interest Rate	Actual Interest Rate	Difference
1	A	NITS ATRR based on actual costs included for the previous calendar year but excludes the true-up adjustment.	0		
2	B	NITS Revenues based upon the projected ATRR for the previous calendar year and excluding any true-up adjustment included therein	0		
3	C	Difference (A-B)	0	0	
4	D	Future Value Factor (1+i)^24	1.0000	1.0000	
5	E	True-up Adjustment (C*D)	0	0	0
6	F	ATU Adjustment with Interest Rate True-up	0		

Where:
i = average interest rate as calculated below

Interest on Amount of Refunds or Surcharges

	Month	Year	Estimated Monthly Interest Rate	Actual Monthly Interest Rate
7	July	Year 1	0.0000%	0.0000%
8	August	Year 1	0.0000%	0.0000%
9	September	Year 1	0.0000%	0.0000%
10	October	Year 1	0.0000%	0.0000%
11	November	Year 1	0.0000%	0.0000%
12	December	Year 1	0.0000%	0.0000%
13	January	Year 2	0.0000%	0.0000%
14	February	Year 2	0.0000%	0.0000%
15	March	Year 2	0.0000%	0.0000%
16	April	Year 2	0.0000%	0.0000%
17	May	Year 2	0.0000%	0.0000%
18	June	Year 2	0.0000%	0.0000%
19	July	Year 2	0.0000%	0.0000%
20	August	Year 2	0.0000%	0.0000%
21	September	Year 2	0.0000%	0.0000%
22	October	Year 2	0.0000%	0.0000%
23	November	Year 2	0.0000%	0.0000%
24	December	Year 2	0.0000%	0.0000%
25	January	Year 3	0.0000%	0.0000%
26	February	Year 3	0.0000%	0.0000%
27	March	Year 3	0.0000%	0.0000%
28	April	Year 3	0.0000%	0.0000%
29	May	Year 3	0.0000%	0.0000%
30	June	Year 3	0.0000%	0.0000%
31	Average		0.00000%	0.00000%

Dayton Power and Light
ATTACHMENT H-15A
Attachment 6B - True-up Adjustment for Schedule 12 Projects (Transmission Enhancement Charges) - December 31, 2021

Debit amounts are shown as positive and credit amounts are shown as negative.
The Schedule 12 True-Up Adjustment component of the Formula Rate for each Rate Year shall be determined as follows:

(i) *In accordance with its formula rate protocols, DP&L shall recalculate an adjusted Annual Transmission Revenue Requirement for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.*

(ii) *(Annual True-Up Adjustment Before Interest).*
DP&L shall determine the Annual True-Up Adjustment as follows:

(iii) *Determine the difference between the actual Net Transmission Revenue Requirement as determined in paragraph (i) above, and actual revenues based upon the projected ATRR for the previous calendar year, the resulting rate and actual peak demand*

(iv) *Multiply the Annual True-Up Adjustment Before Interest by (1+i)^24 months*

Where: *i =* *Average of the monthly rates from the middle of the Rate Year for which the Annual True-up Adjustment is being calculated through the middle of the year in which the Annual True-up Adjustment is included in rates (24 months)*
The interest rates are initially estimated and then trued-up to actual

To the extent possible each input to the Formula Rate used to calculate the actual Annual Transmission Revenue Requirement included in the Annual True-Up Adjustment either will be taken directly from the FERC Form No. 1 or will be reconciliable to the FERC Form 1 by the application of clearly identified and supported information. If the reconciliation is provided through a worksheet included in the filed Formula Rate template, the inputs to the worksheet must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the worksheet and input to the main body of the Formula Rate.

Line #			*Estimated Interest Rate*	*Actual Interest Rate*	*Difference*	
1	*A*	*Schedule 12 ATRR based on actual costs included for the previous calendar year but excludes the true-up adjustment.*	*0*			
2	*B*	*Schedule 12 revenues based upon the projected ATRR for the previous calendar year and excluding any true-up adjustment included therein*	*0*			
3	*C*	*Difference (A-B)*	*0*	*0*		
4	*D*	*Future Value Factor (1+i)^24*	*1.0000*	*1.0000*		
5	*E*	*True-up Adjustment (C*D)*	*0*	*0*		*0*
6	*F*	*ATU Adjustment with Interest Rate True-up*	*0*			

Where:
i = average interest rate as calculated below

Interest on Amount of Refunds or Surcharges

	Month	Year	Estimated Monthly Interest Rate	Actual Monthly Interest Rate
7	July	Year 1	0.0000%	0.0000%
8	August	Year 1	0.0000%	0.0000%
9	September	Year 1	0.0000%	0.0000%
10	October	Year 1	0.0000%	0.0000%
11	November	Year 1	0.0000%	0.0000%
12	December	Year 1	0.0000%	0.0000%
13	January	Year 2	0.0000%	0.0000%
14	February	Year 2	0.0000%	0.0000%
15	March	Year 2	0.0000%	0.0000%
16	April	Year 2	0.0000%	0.0000%
17	May	Year 2	0.0000%	0.0000%
18	June	Year 2	0.0000%	0.0000%
19	July	Year 2	0.0000%	0.0000%
20	August	Year 2	0.0000%	0.0000%
21	September	Year 2	0.0000%	0.0000%
22	October	Year 2	0.0000%	0.0000%
23	November	Year 2	0.0000%	0.0000%
24	December	Year 2	0.0000%	0.0000%
25	January	Year 3	0.0000%	0.0000%
26	February	Year 3	0.0000%	0.0000%
27	March	Year 3	0.0000%	0.0000%
28	April	Year 3	0.0000%	0.0000%
29	May	Year 3	0.0000%	0.0000%
30	June	Year 3	0.0000%	0.0000%
31	Average		0.00000%	0.00000%

Dayton Power and Light
ATTACHMENT H-15A
Attachment 7A - ROE Adder for Projects - December 31, 2021

Debit amounts are shown as positive and credit amounts are shown as negative.

ROE Adder

Line #			Total	Project 1 Name	Project 2 Name	Project 3 Name	Project 4 Name	Project 5 Name	Project 6 Name	Project 7 Name	Project 8 Name	Project 9 Name	Project 10 Name
1	Plant In Service	(Attachment 4, Line 88 etc.)		0	0	0	0	0	0	0	0	0	0
2	Accumulated Depreciation	(Attachment 4, Line 89 etc.)		0	0	0	0	0	0	0	0	0	0
3	Net Plant	(Line 1 + Line 2)		0	0	0	0	0	0	0	0	0	0
4	Accumulated Deferred Income Taxes	(Attachment 4, Line 90 etc.)		0	0	0	0	0	0	0	0	0	
5	Rate Base	(Line 3 + Line 4)		0	0	0	0	0	0	0	0	0	0
6	ROE Adder	Note A		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	Equity Capitalization Ratio	(Appendix A, Line 111)		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
8	1/(1-T)	(Appendix A, Line 126)		0	0	0	0	0	0	0	0	0	0
9	ROE Adder Value	(Line 5 * Line 6 * Line 7 * Line 8)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Note A: FERC Authorization - Order in Docket No.

Dayton Power and Light
ATTACHMENT H-15A
Attachment 7B – Revenue Requirement of Schedule 12 Projects - December 31, 2021

Debit amounts are shown as positive and credit amounts are shown as negative.

Revenue Requirement

Line #			*Total*	*Project 1 Name*	*Project 2 Name*	*Project 3 Name*	*Project 4 Name*	*Project 5 Name*	*Project 6 Name*	*Project 7 Name*	*Project 8 Name*	*Project 9 Name*	*Project 10 Name*
	Schedule 12 Designation												
1	*Plant In Service*	*(Attachment 4, Line 118 etc.)*		*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
2	*Accumulated Depreciation*	*(Attachment 4, Line 119 etc.)*		*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
3	*Net Plant*	*(Line 1 + 2)*		*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
4	*Net Plant Carrying Charge w/o Depreciation*	*(Appendix A, Line 163)*		*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*
5	*Revenue Requirement w/o Depreciation and ROE Adder*	*(Line 3 * Line 4)*		*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*
6	*Depreciation*	*(Attachment 4, Line 120 etc.)*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	
7	*ROE Adder (if applicable)*	*Attachment 7A*		*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
8	*Total Revenue Requirement*	*(Line 5 + Line 6 + Line 7)*	***#DIV/0!***	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*
9	*Schedule 12 Annual True-Up Adjustment (Note A)*	*(Attachment 6B, Line E)*	*0*	*0*	*0*	*0*	*0*	*0*	*0!*	*0*	*0*	*0*	*0*
10	*Total Schedule 12 Revenue Requirement (To Appendix A, Line 193)*	*(Line 8 + Line 9)*	***#DIV/0!***	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*
11	*Allocation Percentage to Other Than the Dayton Zone*		*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
12	*Allocation to Other Than the Dayton Zone*	*(Line 10 * Line 13)*	***#DIV/0!***	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*

Note A: Schedule 12 Annual True-up Adjustment allocated to projects based upon Total Revenue Requirement

Dayton Power and Light
ATTACHMENT H-15A
Attachment 8 – Depreciation and Amortization Rates

December 31,

FERC Account	*Description*	*Rate (Note 1)*
Transmission (based upon data as of June 2019)		
350	*Land Rights*	*N/A*
352	*Structures and Improvements*	*1.92%*
353	*Station Equipment*	*2.09%*
354	*Towers and Fixtures*	*1.92%*
355	*Poles and Fixtures*	*2.45%*
356	*Overhead Conductors & Devices*	*2.45%*
357	*Underground Conduit*	*1.33%*
358	*Underground Conductors & Devices*	*1.82%*
359	*Roads and Trails*	*1.25%*
General and Intangible (determined in a Public Utilities Commission of Ohio proceeding and using data as of December 31, 2014)		
302	*Franchises and Consents*	*N/A*
303	*Intangible Plant*	*14.29%*
390	*Structures and Improvements*	*3.33%*
362.1	*Office Furniture and Equipment*	*4.00%*
362.1	*Computer Equipment*	*14.29%*
362.2	*Transportation Equipment - Auto*	*12.00%*
362.2	*Transportation Equipment - Light Truck*	*12.00%*
362.2	*Transportation Equipment - Trailers*	*12.00%*
362.2	*Transportation Equipment - Heavy Trucks*	*12.00%*
393	*Stores Equipment*	*3.85%*
394	*Tools, Shop and Garage Equipment*	*3.65%*
395	*Laboratory Equipment*	*4.00%*
396	*Power Operated Equipment*	*5.00%*
362.7	*Communication Equipment*	*5.00%*
398	*Miscellaneous Equipment*	*6.25%*

Note 1: The Dayton Power and Light Company's transmission depreciation rates may not change absent Commission authorization. General and intangible depreciation and amortization rates are as approved by the Public Utilities Commission of Ohio

Dayton Power and Light
ATTACHMENT H-15A
Attachment 9 - Excess Accumulated Deferred Income Taxes - December 31, Resulting from Income Tax Rate Changes (Note D)

Debit amounts are shown as positive and credit amounts are shown as negative.

Line	(A) Description	(B) ADIT Balances Prior to Remeasurement	(C) ADIT Balances After Remeasurement (Note F)	(D) Deficient or Excess Accumulated Deferred Taxes at December 31, 2017	(E) Adjustments After Remeasurement	(F) Adjusted Deficient or Excess Accumulated Deferred Taxes	(G) Transmission Allocation Factors (Note A)	(H) Allocated to Transmission	(I) Protected (P) Unprotected Property (UP) Unprotected Other (UO) (Note B)	(J) Amortization Through December 31, 2019	(K) Balance at December 31, 2019	(L) 2020 Amortization (Note B)
	Deficient Deferred Income Taxes - amortized to 410.1 FERC Account 190											
1	Vacation Pay	0	0	0	0	0	14.550%	0	UO	0	0	0
2	Post-Retirement Benefits	0	0	0	0	0	14.550%	0	UO	0	0	0
3	Deferred Compensation	0	0	0	0	0	14.550%	0	UO	0	0	0
4	FAS 109 - Electric	0	0	0	0	0	14.550%	0	UO	0	0	0
5	Union Disability	0	0	0	0	0	14.550%	0	UO	0	0	0
6	Fed Dfrd Tax on Future Tax Impacts	0	0	0	0	0	14.550%	0	UO	0	0	0
7	Employee Stock Plans	0	0	0	0	0	14.550%	0	UO	0	0	0
8	Bad Debts Expense	0	0	0	0	0	14.180%	0	UO	0	0	0
9	State Income Tax Expense	0	0	0	0	0	0.000%	0	UO	0	0	0
10	Capitalized Interest Income	0	0	0	0	0	0.000%	0	UO	0	0	0
11	Deferred Federal Tax on CAT Tax Credit	0		0		0	14.550%	0	UO	0	0	0
12	Other	0	0	0	0	0	Various	0	UO	0	0	0
13	Total FERC Account 190	0	0	0	0	0		0		0	0	0
	FERC Account 282											
14	TBD	0	0	0	0	0	0.000%	0		0	0	0
15	TBD	0	0	0	0	0	Various	0		0	0	0
16	Total Account 282	0	0	0	0	0	0	0		0	0	0
	FERC Account 283											0
17	TBD	0	0	0	0	0	0.000%			0	0	0
18	TBD	0	0	0	0	0	0.000%			0	0	0
19	TBD	0	0	0	0	0	0.000%			0	0	0
20	TBD	0	0	0	0	0	Various	0		0	0	0
21	Total FERC Account 283	0	0	0	0	0	0	0		0	0	0
22	Subtotal Before Being Grossed up for Income Taxes			0		0	0	0		0	0	0
23	Gross Up			0		0	0	0			0	
24	Total Deficient Accumulated Deferred Income Taxes – Account 182.3			0		0	0	0			0	
	Excess Accumulated Deferred Income Taxes – amortized to 411.1											
	FERC Account 190											
25	TBD	0	0	0	0	0	0.000%	0		0	0	0

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
26	TBD	0	0	0	0	0	Various	0		0	0	0
27	Total Account 190	0	0	0	0	0		0				
	FERC Account 282											
	Liberalized Depreciation -											
28	Protected	0	0	0	0	0	30.148%	0	P	0	0	0
29	Other (Note D)	0	0	0	0	0	Various	0	UP	0	0	0
30	Total Account 282	0	0	0	0	0		0		0	0	0
	FERC Account 283							0		0	0	0
31	Capitalized Software	0	0	0	0	0	30.148%	0	UO	0	0	0
32	Reacquisition of Bonds	0	0	0	0	0	14.550%	0	UO	0	0	0
33	Regulatory Assets/Liabilities	0	0	0	0	0	14.550%	0	UO	0	0	0
34	FAS 109	0	0	0	0	0	14.550%	0	UO	0	0	0
35	Pay Incentives	0	0	0	0	0	14.550%	0	UO	0	0	0
36	Other	0	0	0	0	0	Various	0	UO	0	0	0
37	Total Account 283	0	0	0	0	0		0		0	0	0
												0
	Subtotal Before Being											
38	Grossed up for Income Taxes			0		0		0		0	0	0
39	Gross Up			0		0		0			0	0
	Total Excess Accumulated											
	Deferred Income Taxes -											
40	Account 254			0		0		0			0	0
41	Grand Total			0		0		0			0	0

Line	(A) Description	(M) Balance at December 31, 2020 (Note B)	(N) 2021 Amortization (Note B)	(O) Balance at December 31, 2021 (Note B)	(P) 2022 Amortization (Note B)	(Q) Balance at December 31, 2022 (Note B)	(R) 2023 Amortization (Note B)	(S) Balance at December 31, 2023 (Note B)	(T) 2024 Amortization (Note B)	(U) Balance at December 31, 2024 (Note B)	(V) 2025 Amortization (Note B)
	Deficient Deferred Income Taxes - amortized to 410.1										
	FERC Account 190										
1	*Vacation Pay*	0	0	0	0	0	0	0	0	0	0
2	*Post-Retirement Benefits*	0	0	0	0	0	0	0	0	0	0
3	*Deferred Compensation*	0	0	0	0	0	0	0	0	0	0
4	*FAS 109 - Electric*	0	0	0	0	0	0	0	0	0	0
5	*Union Disability*	0	0	0	0	0	0	0	0	0	0
6	*Fed Dfrd Tax on Future Tax Impacts*	0	0	0	0	0	0	0	0	0	0
7	*Employee Stock Plans*	0	0	0	0	0	0	0	0	0	0
8	*Bad Debts Expense*	0	0	0	0	0	0	0	0	0	0
9	*State Income Tax Expense*	0	0	0	0	0	0	0	0	0	0
10	*Capitalized Interest Income*	0	0	0	0	0	0	0	0	0	0
11	*Deferred Federal Tax on CAT Tax Credit*	0		0	0	0	0	0	0	0	0
12	*Other*	0	0	0	0	0	0	0	0	0	0
13	*Total FERC Account 190*	0	0	0	0	0	0	0	0	0	0
	FERC Account 282										
14	*TBD*	0	0	0	0	0	0	0	0	0	0
15	*TBD*	0	0	0	0	0	0	0	0	0	0
16	*Total Account 282*	0	0	0	0	0	0	0	0	0	0
	FERC Account 283										
17	*TBD*	0	0	0	0	0	0	0	0	0	0
18	*TBD*	0	0	0	0	0	0	0	0	0	0
19	*TBD*	0	0	0	0	0	0	0	0	0	0
20	*TBD*	0	0	0	0	0	0	0	0	0	0
21	*Total FERC Account 283*	0	0	0	0	0	0	0	0	0	0
										0	
22	*Subtotal Before Being Grossed up for Income Taxes*	0	0	0	0	0	0	0	0	0	0
23	*Gross Up*	0		0		0		0		0	
24	*Total Deficient Accumulated Deferred Income Taxes – Account 182.3*	0		0		0		0		0	
	Excess Accumulated Deferred Income Taxes – amortized to 411.1										
	FERC Account 190							0	0	0	0
25	*TBD*	0	0	0	0	0	0	0	0	0	0
26	*TBD*	0	0	0	0	0	0	0	0	0	0
27	*Total Account 190*	0	0	0	0	0	0	0	0	0	0
	FERC Account 282										
28	*Liberalized Depreciation - Protected*	0	0	0	0	0	0	0	0	0	0
29	*Other (Note D)*	0	0	0	0	0	0	0	0	0	0
30	*Total Account 282*	0	0	0	0	0	0	0	0	0	0
	FERC Account 283										
31	*Capitalized Software*	0	0	0	0	0	0	0	0	0	0
32	*Reacquisition of Bonds*	0	0	0	0	0	0	0	0	0	0
33	*Regulatory Assets/Liabilities*	0	0	0	0	0	0	0	0	0	0

	(A)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)
34	FAS 109	0	0	0	0	0	0	0	0	0	0
35	Pay Incentives	0	0	0	0	0	0	0	0	0	0
36	Other	0	0	0	0	0	0	0	0	0	0
37	Total Account 283	0	0	0	0	0	0	0	0	0	
	Subtotal Before Being Grossed up for										
38	Income Taxes	0	0	0	0	0	0	0		0	0
39	Gross Up	0		0		0		0		0	
	Total Excess Accumulated Deferred										
40	Income Taxes - Account 254	0		0		0		0		0	
41	Grand Total	0		0		0		0		0	

Line	(A) Description	(W) Balance at December 31, 2025 (Note B)	(X) 2026 Amortization (Note B)	(Y) Balance at December 31, 2026 (Note B)
	Deficient Deferred Income Taxes - amortized to 410.1			
	FERC Account 190			
1	*Vacation Pay*	*0*	*0*	*0*
2	*Post-Retirement Benefits*	*0*	*0*	*0*
3	*Deferred Compensation*	*0*	*0*	*0*
4	*FAS 109 - Electric*	*0*	*0*	*0*
5	*Union Disability*	*0*	*0*	*0*
	Fed Dfrd Tax on Future Tax			
6	*Impacts*	*0*	*0*	*0*
7	*Employee Stock Plans*	*0*	*0*	*0*
8	*Bad Debts Expense*	*0*	*0*	*0*
9	*State Income Tax Expense*	*0*	*0*	*0*
10	*Capitalized Interest Income*	*0*	*0*	*0*
	Deferred Federal Tax on CAT			
11	*Tax Credit*	*0*		*0*
12	*Other*	*0*	*0*	*0*
13	*Total FERC Account 190*	*0*	*0*	*0*
	FERC Account 282			
14	*TBD*	*0*	*0*	*0*
15	*TBD*	*0*	*0*	*0*
16	*Total Account 282*	*0*	*0*	*0*
	FERC Account 283			
17	*TBD*	*0*	*0*	*0*
18	*TBD*	*0*	*0*	*0*
19	*TBD*	*0*	*0*	*0*
20	*TBD*	*0*	*0*	*0*
21	*Total FERC Account 283*	*0*	*0*	*0*
	Subtotal Before Being Grossed			
22	*up for Income Taxes*	*0*	*0*	*0*
23	*Gross Up*	*0*		*0*
	Total Deficient Accumulated			
	Deferred Income Taxes –			
24	*Account 182.3*	*0*		*0*
	Excess Accumulated Deferred Income Taxes – amortized to 411.1			
	FERC Account 190			
25	*TBD*	*0*	*0*	*0*
26	*TBD*	*0*	*0*	*0*
27	*Total Account 190*	*0*	*0*	*0*
	FERC Account 282	*0*	*0*	*0*
	Liberalized Depreciation -			
28	*Protected*	*0*	*0*	*0*
29	*Other (Note D)*	*0*	*0*	*0*
30	*Total Account 282*	*0*	*0*	*0*

	(A)	(W)	(X)	(Y)
	FERC Account 283			
31	*Capitalized Software*	*0*	*0*	*0*
32	*Reacquisition of Bonds*	*0*	*0*	*0*
33	*Regulatory Assets/Liabilities*	*0*	*0*	*0*
34	*FAS 109*	*0*	*0*	*0*
35	*Pay Incentives*	*0*	*0*	*0*
36	*Other*	*0*	*0*	*0*
37	*Total Account 283*	*0*	*0*	*0*
	Subtotal Before Being Grossed			
38	*up for Income Taxes*	*0*	*0*	*0*
39	*Gross Up*	*0*		*0*
	Total Excess Accumulated			
	Deferred Income Taxes - Account			
40	*254*	*0*		*0*
41	*Grand Total*	*0*		*0*

Note A: The allocators are based upon the Cost Alignment and Allocation Manual and derived from the detailed tax records of DP&L. Zero allocations are used for generation items and items charged to Other Comprehensive Income.

Note B: Per the settlement in ER20-1150, protected excess accumulated deferred income tax items are amortized using the Average Rate Assumption Method. All other items are amortized over 10 years for 2020 and 2021 and the remaining unamortized amounts at 12/31/2021 amortized over five years thereafter.

Note C: Includes Unamortized Excess Deferred Income Tax Regulatory Assets or Liabilities and the associated amortization arising from income tax rate changes related to the 2017 Tax Cut and Jobs Act and any future change in federal, state or local income tax rates, as per Order 864, Public Utility Transmission Rate Changes to Address Accumulated Deferred Income Taxes. This sheet will be replicated for any future change in federal, state or local income tax rates.

Note D: CIAC related excess ADIT not included.

Note E: DP&L shall provide workpapers supporting amounts in Columns B and E for all items.

Note F: Remeasurement Factor equals the ratio of the current nominal tax rate to the prior nominal tax rate.

New nominal rate	*21.0%*
Prior nominal rate	*35.0%*
Remeasurement Factor	*60.0%*

Dayton Power and Light
ATTACHMENT H-15A
Attachment 10 - Miscellaneous Current and Accrued Liabilities at December 31,

Debit amounts are shown as positive and credit amounts are shown as negative.

Account 242 - Current Year

	Categories of Items	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1Dec	Average	Excluded	Wage Allocator	Plant Allocator
1	Payroll Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	#DIV/0!	#DIV/0!
2	Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	#DIV/0!	
3	Energy Suppliers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
5	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0		#DIV/0!	
6	Total Transmission Allocation																	#DIV/0!

Dayton Power and Light
ATTACHMENT H-15A
Attachment 11 - Corrections - December 31,

Debit amounts are shown as positive and credit amounts are shown as negative.

Line No.	*Description*	*Source*	***(a)*** *Revenue Impact of Correction*	***(b)*** *Calendar Year Revenue Requirement*
1	*Filing Name and Date*			
2	*Original Revenue Requirement*			*0*
3	*Description of Correction 1*			*0*
4	*Description of Correction 2*			*0*
5	*Total Corrections*	*(Line 3 + Line 4)*		*0*
6	*Corrected Revenue Requirement*	*(Line 2 + Line 5)*		*0*
7	*Total Corrections*	*(Line 5)*		*0*
8	*Average Monthly FERC Refund Rate*	*Note A*		*0.00%*
9	*Number of Months of Interest*	*Note B*		*0*
10	*Interest on Correction*	*Line 7x8x9*		*0*
11	*Sum of Corrections Plus Interest*	*Line 7 + 10*		*0*

Notes:

A *The interest rate on corrections will be the average monthly FERC interest rate for the period from the beginning of the year being corrected through the end of the rate year where the correction is reflected in rates - similar to how interest on the ATU Adjustment is computed.*

B *The number of months in which interest is computed is from the middle of the rate year in which the correction is needed to the middle of the rate year where the correction is reflected in rates - - similar to how interest on the ATU Adjustment is computed.*

Dayton Power and Light
Schedule 1A
January through December

Line			*FERC Form 1 Page*	*Account No.*
	Revenue Requirement			
1	*Load Dispatch - Reliability*	*0*	*321.85b*	*561.1*
2	*Load Dispatch - Monitor and Operate Transmission System*	*0*	*321.86b*	*561.2*
3	*Load Dispatch - Transmission Services and Scheduling*	*0*	*321.87b*	*561.3*
4	*Revenue Credit from Border Rate Transactions*	*0*	*Data provided by PJM*	
5	*Total*	*0*	*(Line 1 + Line 2 + Line 3 + Line 4)*	
6	*MWHs*	*0*	*From 2020 LT Forecast Report to PUCO, page FE-D1, reporting 2019 data*	
7	*Schedule 1A Rate per MWH*	*#DIV/0!*	*(Line 5 / Line 6)*	

Dayton Power and Light
ATTACHMENT H-15A
Administrative and General Expense Detail
December 31,

Line	Description	FERC Account	Amount	Directly Assigned to: Transmission	Distribution	Other	To Be Allocated Via the Wage Allocator
1	Administrative and general salaries	920	0	0	0	0	0
2	Office supplies and expenses	921	0	0	0	0	0
3	Administrative expense transferred	922	0	0	0	0	0
4	Outside services employed	923	0	0	0	0	0
5	Property insurance	924	0	0	0	0	0
6	Injuries and damages	925	0	0	0	0	0
7	Employee pension and benefits	926	0	0	0	0	0
8	Franchise requirements	927	0	0	0	0	0
9	Regulatory commission expenses	928	0	0	0	0	0
10	Duplicate charges	929	0	0	0	0	0
11	General advertising	930.1	0	0	0	0	0
12	Miscellaneous general expenses	930.2	0	0	0	0	0
13	Rents	931	0	0	0	0	0
14	Maintenance of general plant	935	0	0	0	0	0
15	Total		0	0	0	0	0

ATTACHMENT 6

PJM OATT ATTACHMENT H-15B

COMPLIANCE FILING

Effective Date: May 3, 2020

ATTACHMENT H-15B
The Dayton Power and Light Company
Formula Rate Implementation Protocols

Section 1 Definitions

a. An Accounting Change is any change in accounting by DP&L or its affiliates that affects inputs to the Formula Rate or the resulting charges billed under the Formula Rate.

b. The Annual Review Procedures provide for review and challenge by Interested Parties of the Annual True-up Adjustment and the Annual Update.

c. The Annual Transmission Revenue Requirement or ATRR means the Actual or Projected Net Transmission Revenue Requirement calculated in accordance with the Formula Rate and posted on the PJM website no later than June 15 or October 1, respectively.

d. The Annual True-up Adjustment means the difference between the revenues under the Formula Rate based upon the Projected ATRR (not including the True-up Adjustment) and the Actual ATRR for the same Rate Year. The Annual True-up Adjustment is included in the net transmission revenue requirement for the next Rate Year.

e. The Annual Update means DP&L's Projected ATRR for the upcoming Rate Year, including any Annual True-up Adjustment for the prior Rate Year.

f. A Formal Challenge is a written challenge, filed with the Federal Energy Regulatory Commission (the "Commission" or "FERC"), to the Annual True-up Adjustment submitted to the Commission or to the Projected ATRR posted to the PJM website.

g. The Formula Rate is the collection of formulas and worksheets, unpopulated with any data, included as Attachment H-15A of the PJM Tariff.

h. An Informal Challenge is a process by which Interested Parties can challenge certain aspects of the Annual True-up Adjustment or Annual Update. Informal Challenges are presented to DP&L.

i. Interested Parties include any transmission customer in the Dayton Zone, the Ohio Public Utilities Commission, or any party that has standing in a DP&L Formula Rate proceeding under sections 205 or 206 of the Federal Power Act.

j. The Net Transmission Revenue Requirement for transmission services for the upcoming Rate Year shall be the sum of the Projected ATRR for the upcoming Rate Year plus or minus the Annual True-Up Adjustment from the previous Rate Year, including interest.

k. The PJM Tariff means the Open Access Transmission Tariff of the PJM Interconnection, L.L.C. ("PJM"), of which these Protocols and the Formula Rate are included.

l. The Posting Date is the date on which DP&L causes to be posted to the PJM website its Annual Update, which is October 1 of each year.

m. The Publication Date means the date on which the Annual True-up Adjustment is posted to the PJM website and filed with the Commission as an informational filing, which is June 15 of reach Rate Year.

n. Rate Year means the twelve consecutive month period that begins on January 1 and continues through December 31.

o. The Review Period is the period during which Interested Parties can request information or make Informal Challenges to the Annual True-up Adjustment or Annual Update. The Review Period extends from the Publication Date to January 31 of the following calendar year. Information requests can be submitted through December 1 of the current year.

p. The Annual Stakeholder Meeting is an annual meeting for Interested Parties with the intention that DP&L present, explain and answer questions related to the Annual True-up Adjustment and Annual Update.

Section 2 Applicability

The following procedures shall apply to DP&L's calculation of its Actual ATRR and related Annual True-Up Adjustment, as well as its Projected ATRR and Schedule 1A. A timeline of the annual protocol process is contained in Attachment A.

Section 3 Projected ATRR, Actual ATRR, Annual True-Up Adjustment and Annual Update

a. The Projected ATRR calculated pursuant to Attachment H-15A shall be applicable to services on and after May 3, 2020 and shall be applicable thereafter for services on and after each January 1 through December 31 of each Rate Year.

b. On or before June 15, 2021, and on or before June 15 of each succeeding Rate Year (the Publication Date), DP&L shall calculate its Actual ATRR and resulting Annual True-up Adjustment according to the Formula Rate and cause the results to be posted on the PJM website and filed with the Commission, for informational purposes only. The submission of such informational filing with FERC shall not require any action by the agency.

c. On or before October 1, 2020, and on or before October 1 of each succeeding Rate Year (the Posting Date), DP&L shall calculate its Annual Update for the upcoming Rate Year. As part of the Annual Update, DP&L shall determine its Projected ATRR, calculated according to the Formula Rate contained in Attachment H-15A. The Annual Update will also include the results of the Annual True-up Adjustment for the prior Rate Year, when applicable.

d. If the Publication Date or the Posting Date falls on a weekend or a holiday recognized by FERC, the Publication Date or Posting Date, as applicable, shall be the next business day.

e. Between fifteen (15) and thirty (30) days after the Posting Date, DP&L shall hold the Annual Stakeholder Meeting to present, explain and answer questions concerning the Annual True-up Adjustment for the prior Rate Year and the Annual Update for the upcoming Rate Year. DP&L will provide the opportunity for remote participation at Stakeholder Meetings. To ensure that Interested Parties receive sufficient advance notice of Stakeholder Meetings, DP&L shall schedule each Stakeholder Meeting at least four (4) months in advance, cause such notice to be posted on the PJM website, and provide Interested Parties, via e-mail to the most recent e-mail address provided to DP&L, notice of the Stakeholder Meeting.

f. DP&L shall modify the Annual Update to reflect any changes that it and the Interested Parties agree upon by no later than December 1 and shall cause the revised Annual Update to be posted on the PJM website no later than December 15. Any change agreed to or required after November 30 will be implemented as part of the subsequent Annual True-up Adjustment to be effective in the next following Rate

Year.

g. The Annual True-Up Adjustment informational filing shall:

i. Include a workable, data-populated Formula Rate and underlying workpapers in native format with all formulas and links intact and based on DP&L's FERC Form No. 1 reports for the prior Rate Year;

ii. Provide supporting documentation and workpapers for data that are used in the Annual True-Up Adjustment that are not otherwise available directly from the FERC Form No. 1 reports;

iii. Provide sufficient information to enable Interested Parties to replicate the calculation of the Annual True-Up Adjustment;

iv. Identify any changes in the Formula Rate references (page and line numbers) to the FERC Form No. 1 report;

v. Identify all material adjustments made to the FERC Form No. 1 data in determining Formula Rate inputs, including relevant footnotes to the FERC Form No. 1 and any adjustments not shown in the FERC Form No. 1;

vi. With respect to any Accounting Change that affects inputs to the Formula Rate, or the resulting charges billed under the Formula Rate, DP&L shall provide in the Annual True-up Adjustment informational filing:

A. a description of any changes in an accounting standard or policy;

B. a description of any accounting practices for unusual or unconventional items where FERC has not provided specific accounting direction;

C. any correction of material errors and material prior period adjustments that impact the Annual True-Up Adjustment calculation or prior Annual True-up Adjustments;

D. a description of any new estimation methods or policies that change prior estimates; and

E. changes to income tax elections;

vii. Identify items included in the Annual True-Up Adjustment at an amount other than on a historic cost basis (e.g., fair value adjustments);

viii. Identify any reorganization or merger transaction during the previous year and explain the effect of the accounting for such transaction(s) on inputs to the Formula Rate Annual True-Up Adjustment;

ix. For each item identified pursuant to 3.g. vi – 3.g. viii of these Protocols, a narrative explanation of the individual effect of such changes on charges billed under the Formula Rate; and

x. Provide for the prior Rate Year the following information related to affiliate cost allocation:

A. a detailed description of the methodologies used to allocate and directly

assign costs between DP&L and its affiliates by service category or function, including any changes to such cost allocation methodologies from the prior Rate Year and the reasons and justifications for those changes; and

B. the magnitude of such costs that have been allocated or directly assigned between DP&L and each affiliate by service category or function.

h. The Projected ATRR shall:

i. Include a workable data-populated Formula Rate and underlying workpapers in native format with all formulas and links intact;

ii. Provide supporting documentation and workpapers for all operating property additions that are used in the Projected ATRR, including projected costs of plant, expected construction schedule and in-service dates for all projects over $5 M that are closing to plant in the Rate Year; and

iii. Provide enough information to enable Interested Parties to replicate the calculation of the Projected ATRR.

i. If DP&L files any corrections to its FERC Form 1 that impacts an Annual True-up Adjustment, such corrections and any resulting refunds or surcharges shall be reflected in the subsequent Annual True-Up Adjustment or Projected ATRR as a correction, with interest.

j. Interest on the Annual True-Up Adjustment shall be determined based on the Commission's regulations at 18 C.F.R § 35.19a a(iii)((A). The interest payable shall be calculated using the average of the interest rates used to calculate the time value of money for the twenty-four (24) months during which the over- or under- recovery in the ATRR exists (middle of Rate Year for which Annual True-up Adjustment is being determined to the middle of Rate Year where the Annual True-Up Adjustment is included in the Net Transmission Revenue Requirement). The interest during this 24-month period will initially be estimated and then trued-up to actual and included in a subsequent Annual True-Up Adjustment.

k. If after October 1, but prior to December 15, PJM determines the actual Network Service Peak Load for Network Integration Transmission Service ("NITS") for the Dayton Zone that will be used to determine each Network Customer's Zone Network Load pursuant to Section 34.1 of the Tariff and that actual peak load differs from the value used to calculate the NITS Rates to be in effect pursuant to Attachment H-15A for the upcoming Rate Year, the rate for NITS shall be adjusted to reflect the updated Network Service Peak Load, and DP&L shall cause an updated calculation of the NITS Rate to be posted on the PJM website no later than fifteen (15) business days following the posting by PJM of the actual Network Service Peak Load for the Dayton Zone.

l. Formula Rate inputs for (i) rate of return on common equity; (ii) extraordinary property losses, and (iii) depreciation and amortization expense rates shall be stated values to be used in the Formula Rate until changed pursuant to an Federal Power Act ("FPA") section 205 or 206 proceeding. To the extent not barred or limited by the Moratorium Period and other provisions set forth in the settlement of Docket No. ER20-1150, DP&L may make a limited section 205 filing to change its rate of return on common equity to reflect incentive rate of return adders. Such filings shall comply with the filing requirements that the FERC may have established for seeking such incentives. DP&L may also make a limited section 205 filing to request recovery of extraordinary property losses or change or add new depreciation and amortization rates. In each case, the sole issue for examination in any such limited section 205 filing shall be whether such proposed changes are just and reasonable and shall not include other aspects of the Formula Rate. Changes in depreciation and amortization rates to track a state commission order shall become effective only as the result of an FERC order permitting a change in depreciation and amortization rates, which, to the

extent possible, should be made effective as of the same date the state commission order becomes effective. DP&L will include notification of such changes in the applicable informational filing. DP&L may also request transmission rate incentives pursuant to section 219. Nothing herein is intended to authorize DP&L to make a limited section 205 filing for a change in its base (non-incentive) rate of return on equity.

m. It is the intent of the Formula Rate, including the supporting explanations and allocations described therein, that each input to the Formula Rate will be either taken directly from the FERC Form 1 or reconcilable to the Form 1 by the application of clearly identified and supported information. If the Form 1 is superseded, the successor form(s) shall be utilized and supplemented as necessary to provide equivalent information as that provided in the Form 1. If the Form 1 is discontinued, equivalent information as that provided in the Form 1 shall be utilized.

Section 4. Fundamental Predicates.

a. The Formula Rate is premised upon data reported or recorded by DP&L consistent with the following predicates ("Fundamental Predicates"):

(i) FERC's Uniform System of Accounts;
(ii) applicable FERC Form No. 1 reporting requirements;
(iii) FERC's policies governing formula rates for transmission service, including FERC's policies that all charges billed under transmission formula rates are subject to: (A) challenge on grounds of imprudence, and (B) an order by FERC requiring refunds in the manner and to the extent ordered;
(iv) FERC orders establishing transmission ratemaking policies of general application to transmission-owning public utilities, including DP&L; and
(v) the accounting and cost allocation policies, practices and procedures of DP&L to the extent consistent with the authorities listed in (i) through (iv) above.

b. The Formula Rate is based upon each of these Fundamental Predicates as it existed as of the date these Protocols are filed with FERC. Provisions of the Formula Rate may be modified to conform to changes in these Fundamental Predicates in accordance with Section 7 of these Protocols or as ordered by FERC.

c. The Projected ATRR and the Actual ATRR shall include only those costs that are directly related to or properly allocable to transmission service rendered to transmission customers in the Dayton Zone pursuant to the PJM OATT, and customers shall be entitled to review and challenge (i) the reasonableness and prudence of costs and expenditures included in the Projected and Actual ATRR, (ii) the basis for and reasonableness of allocating all or any portion of such costs and expenditures to PJM OATT transmission service, and (iii) whether the allocation as applied results in a disproportionate allocation of cost to the transmission function. Any such review and challenge shall adhere to the procedures set forth in Section 7 below.

Section 5 Construction Work in Progress

a. This section applies to all DP&L projects where the Commission has granted DP&L a Construction Work in Progress ("CWIP") Incentive.

b. For affected transmission projects listed on Attachment 5 of DP&L's Formula Rate, DP&L shall use the following accounting procedures to ensure that, if authorized by a Commission order to include 100% of CWIP in transmission rate base, DP&L ceases to accrue for recovery any Allowance for Funds Used During Construction ("AFUDC") and if, less than 100% of CWIP in transmission rate base is authorized, a corresponding percentage of AFUDC accruals will cease.

i. DP&L shall assign each transmission project where the Commission has authorized the CWIP Incentive a unique Funding Project Number ("FPN") for internal cost tracking purposes.

ii. DP&L shall record actual construction costs to each FPN through work orders that are coded to correspond to the FPN for each applicable transmission project. Such work orders shall be segregated from work orders for other transmission projects for which the Commission has not authorized DP&L to include any portion of CWIP in rate base.

iii. For each applicable transmission project, DP&L shall prepare monthly work order summaries of costs incurred under the associated FPN. These summaries shall show monthly additions to CWIP and transfers to plant in service and shall correspond to amounts recorded in DP&L's FERC Form 1. DP&L shall use these summaries as data inputs into the Annual True-up Adjustment. DP&L shall make such work order summaries available upon request under the review procedures of Section 6 of these Protocols.

iv. When a transmission project for which the Commission granted the CWIP Incentive, or portion thereof, is placed into service, DP&L shall deduct from the total CWIP the accumulated charges for work orders under the FPN for that project, or portion thereof. The purpose of this control process is to ensure that expenditures are not double counted as both CWIP and as additions to plant.

v. For transmission projects for which the Commission has not granted the CWIP Incentive, DP&L shall record AFUDC to be applied to CWIP and capitalized as part of CWIP and included in the project investment when the project is placed into service.

vi. For transmission projects where the Commission has granted the CWIP Incentive, DP&L will include in the investment for such project's AFUDC accrued prior to the date that DP&L first includes the CWIP for such projects in rate base.

c. For each transmission project listed on Attachment 5 of DP&L's Formula Rate, DP&L shall include in its informational filing a report that includes the following information concerning each project:

i. the actual amount of CWIP recorded for each project by month for the Rate Year;

ii. a statement of the current status of each project; and

iii. the estimated in-service date for each project.

Section 6 Annual Review Procedures

Each Annual True-Up Adjustment and Annual Update shall be subject to the following review procedures:

a. Interested Parties shall have until December 1 to serve reasonable information requests on DP&L for both the Annual True-up Adjustment and the Annual Update. If December 1 falls on a weekend or a holiday recognized by FERC, the deadline for submitting all information and document requests shall be extended to the next business day. Such information and document requests shall be limited to what is necessary to determine:

i. the extent or effect of an Accounting Change;

ii. whether the Annual True-Up Adjustment or Annual Update fails to include data properly recorded in accordance with these Protocols and the Fundamental Predicates or includes data not

properly recorded in accordance with these Protocols and the Fundamental Predicates;

iii. whether the costs included in the Annual Update are properly accounted for (e.g., recordable and recorded in the appropriate accounts) under FERC's USoA and otherwise consistent with DP&L's accounting policies, practices, or procedures;

iv. whether there are errors in the current Annual Update and, if any are identified, whether the same or similar errors were made in prior Formula Rate filings with a further explanation identifying each Formula Rate filing in which such errors were made;

v. the proper application of the Formula Rate and procedures in these Protocols;

vi. the accuracy of data and consistency with the Formula Rate of the calculations shown in the Annual True-Up Adjustment or the Annual Update;

vii. the prudence of actual costs and expenditures;

viii. the effect of any change to the underlying Uniform System of Accounts or the FERC Form No. 1; or

ix. any other information that may reasonably have a substantive effect on the calculation of the charge pursuant to the Formula Rate.

The information and document requests shall not otherwise be directed to ascertaining whether the Formula Rate is just and reasonable. Additionally, information requests shall not solicit information concerning costs or allocations where the costs or allocation methods have been determined by FERC (or resolved by a settlement accepted by FERC) or for Annual True-Up Adjustments for other Rate Years, except that such information requests shall be permitted if they seek to determine if there has been a material change in DP&L's circumstances.

b. DP&L shall make a good faith effort to respond to information requests pertaining to the Annual True-Up Adjustment and Annual Update within fifteen (15) business days of receipt of such requests. DP&L shall respond to all information and document requests by no later than December 20, unless the information exchange time period is extended by DP&L or FERC. If December 20 falls on a weekend or a holiday recognized by FERC, the deadline for response to information requests shall be extended to the next business day.

c. If DP&L and any Interested Party are unable to resolve disputes related to information requests submitted in accordance with these Annual Review Procedures, DP&L or the Interested Party may petition FERC to appoint an Administrative Law Judge as a discovery master. The discovery master shall have the power to issue binding orders to resolve discovery disputes and compel the production of discovery, as appropriate, in accordance with these Annual Review Procedures and consistent with FERC's discovery rules.

d. DP&L will cause to be posted on the PJM website all information requests from Interested Parties and DP&L's response to such requests; except, however, if responses to information and document requests include material deemed by DP&L to be confidential information, such information will not be publicly posted but will be made available to requesting parties pursuant to a confidentiality agreement to be executed by DP&L and the requesting party.

e. DP&L shall not claim that responses to information and document requests provided pursuant to these Protocols are subject to any settlement privilege in any subsequent FERC proceeding

addressing DP&L's Annual True-Up Adjustment, Annual Update or its Formula Rate.

f. The dates and time periods set forth in this Section 6 may be modified by agreement between DP&L and other Interested Parties.

Section 7 Challenge Procedures

a. Interested Parties have through January 31 of the following year to make an Informal Challenge to DP&L's Annual True-up Adjustment or Annual Update. If January 31 falls on a weekend or a holiday recognized by FERC, the deadline for submitting all Informal Challenges shall be extended to the next business day. Failure to pursue at least one issue through an Informal Challenge shall bar the filing of a Formal Challenge. If at least one Informal Challenge was pursued, then a Formal Challenge may be filed on that issue or any other issue. Failure to pursue an issue with respect to any particular Annual True-Up Adjustment or Annual Update shall not bar pursuit of such issue through Informal Challenge or the lodging of a Formal Challenge as to such issue as it relates to subsequent Annual True-Up Adjustments or Annual Updates. This Section 7.a shall in no way affect a party's rights under FPA section 206.

b. A party submitting an Informal Challenge to DP&L must specify the inputs, supporting explanations, allocations, calculations, or other information to which it objects and provide an appropriate explanation and documents to support its challenge. DP&L shall make a good faith effort to respond to any Informal Challenge within twenty (20) business days of notification of such challenge. DP&L, and where applicable, PJM, shall appoint a senior representative to work with the party that submitted the Informal Challenge (or its representative) toward a resolution of the challenge. If DP&L disagrees with such challenge, DP&L will provide the Interested Party(ies) with an explanation supporting the inputs and provide supporting calculations, descriptions, allocations, or other information. No Informal Challenge may be submitted after January 31, and DP&L must respond to all Informal Challenges by no later than February 28, unless the Review Period is extended by DP&L or FERC. Informal Challenges shall be subject to the resolution procedures and limitations in this Section 7.

c. Informal and Formal Challenges shall be presented to DP&L or filed before the FERC, as applicable, pursuant to these Protocols and shall:

i. Clearly identify the action or inaction which is alleged to violate the filed Formula Rate or Protocols;

ii. Explain how the action or inaction violates the Formula Rate or Protocols;

iii. Set forth the business, commercial, economic or other issues presented by the action or inaction as such relates to or affects the party filing the Formal Challenge, including:

A. The extent or effect of an Accounting Change;

B. Whether the Annual True-Up Adjustment or Annual Update fails to include data properly recorded in accordance with these Protocols;

C. The proper application of the Formula Rate and procedures in these Protocols;

D. The accuracy of data and consistency with the Formula Rate of the charges shown in the Annual True-Up Adjustment or Annual Update, including errors as described in Section 6.a.iv, for the current Annual True-Up Adjustment or Annual Update and for any prior years in which the Formula Rate included such errors;

E. The prudence of actual costs and expenditures;

F. The effect of any change to the underlying Uniform System of Accounts or FERC Form 1; or

G. Any other information that may reasonably have substantive effect on the calculation of the charge pursuant to the Formula Rate.

iv. Informal Challenges and Formal Challenges may address whether costs are recorded consistent with the Fundamental Predicates in these Protocols and FERC's policies and regulations, how the costs charged by DP&L's centralized services company are recorded on DP&L's books in accordance with Instruction 14 of the Uniform System of Accounts, the amounts of such centralized service company costs, and whether the costs are properly includable in transmission rates.

v. With respect to an issue that had previously been adjudicated by the Commission in a Formal Challenge proceeding that was not resolved by settlement, the principles of *stare decisis* and *res judicata* shall apply and, therefore, if a subsequent Formal Challenge is made with respect to such issue, DP&L may move to dismiss on such grounds, the challenging party or other Interested Parties may contest whether such principles apply, and the Commission shall have the discretion to determine whether the Formal Challenge may proceed or should be dismissed.

vi. Make a good faith effort to quantify the financial impact or burden (if any) created for the party filing the Formal Challenge as a result of the action or inaction;

vii. State whether the issues presented are pending in an existing Commission proceeding or a proceeding in any other forum in which the filing party is a party, and if so, provide an explanation why timely resolution cannot be achieved in that forum;

viii. State the specific relief or remedy requested, including any request for stay or extension of time, and the basis for that relief;

ix. Include all documents that support the facts in the Formal Challenge in possession of, or otherwise attainable by, the filing party, including, but not limited to, contracts and affidavits; and

x. State whether the filing party utilized the Informal Challenge procedures described in these Protocols to dispute the action or inaction raised by the Formal Challenge, and, if not, describe why not.

d. Any person filing a Formal Challenge must serve a copy of the Formal Challenge on DP&L. Service to DP&L must be simultaneous with filing at the Commission. Simultaneous service can be accomplished by electronic mail in accordance with § 385.2010(f)(3), facsimile, express delivery, or messenger. The party filing the Formal Challenge shall serve the individual listed as the contact person on DP&L's Informational Filing required under Section 3 of these Protocols.

e. DP&L will cause to be posted on the PJM website all Informal Challenges from Interested Parties and DP&L's response(s) to such Informal Challenges; except, however, if Informal Challenges or responses to Informal Challenges include material deemed by DP&L to be confidential information, such information will not be publicly posted but will be made available to requesting parties pursuant to a confidentiality agreement to be executed by DP&L and the requesting party.

f. Any changes or adjustments to the Annual True-Up Adjustment or Annual Update resulting

from the information exchange and Informal Challenge processes agreed to by DP&L on or before December 1 will be reflected in the Annual Update for the upcoming Rate Year. Any changes or adjustments agreed to by DP&L after December 1 will be reflected in the following year's Annual True-Up Adjustment.

g. If DP&L and a challenging party have not resolved an Informal Challenge to an Annual Update within 60 days after receipt of DP&L's written response to the Informal Challenge (May 1) or, if applicable, its responses to questions regarding its written response, the challenging party shall have the right to make a Formal Challenge with the FERC, which shall be served on DP&L on the date of such filing as specified in Section 7.d. above. However, there shall be no need to make a Formal Challenge or to await conclusion of the time periods in this Section 7 if the FERC already has initiated *sua sponte* a proceeding to consider the Annual Update. A Formal Challenge shall be filed in the same docket as DP&L's informational filing discussed in Section 3 of these Protocols. DP&L shall respond to the Formal Challenge by the deadline established by FERC. A party may not pursue a Formal Challenge if that party did not submit an Informal Challenge on at least one issue during the applicable Review Period.

h. In any proceeding initiated by FERC concerning the Annual True-Up Adjustment or Annual Update or in response to a Formal Challenge, DP&L shall bear the burden, consistent with FPA section 205, of proving that it has correctly applied the terms of the Formula Rate consistent with these Protocols, and that it followed the applicable requirements and procedures in these Protocols. Nothing herein is intended to alter the burdens applied by FERC with respect to prudence challenges.

i. In the event an error, as that term is used in Section 6.a.iv., is identified in an Annual True-Up Adjustment or Annual Update and such error was present in prior Annual True-Up Adjustments or Annual Updates, an Interested Party may request a FERC order making any remedy retroactive to the first Formula Rate filing in which such error occurred. DP&L retains all rights to oppose such a request.

j. Except as specifically provided herein, nothing herein shall be deemed to limit in any way the right of DP&L to file unilaterally, pursuant to FPA section 205 and the regulations thereunder, to change the Formula Rate or any of its inputs (including, but not limited to, rate of return and transmission incentive rate treatment), or to replace the Formula Rate with a stated rate, or the right of any Interested Party to request such changes pursuant to FPA section 206 and the Commission's regulations thereunder.

k. No Interested Party shall seek to modify the Formula Rate under the Challenge Procedures set forth in these Protocols, and the Annual True-Up Adjustment and Annual Update shall not be subject to challenge by anyone for the purpose of modifying the Formula Rate. Any modifications to the Formula Rate will require, as applicable, an FPA section 205 or section 206 filing.

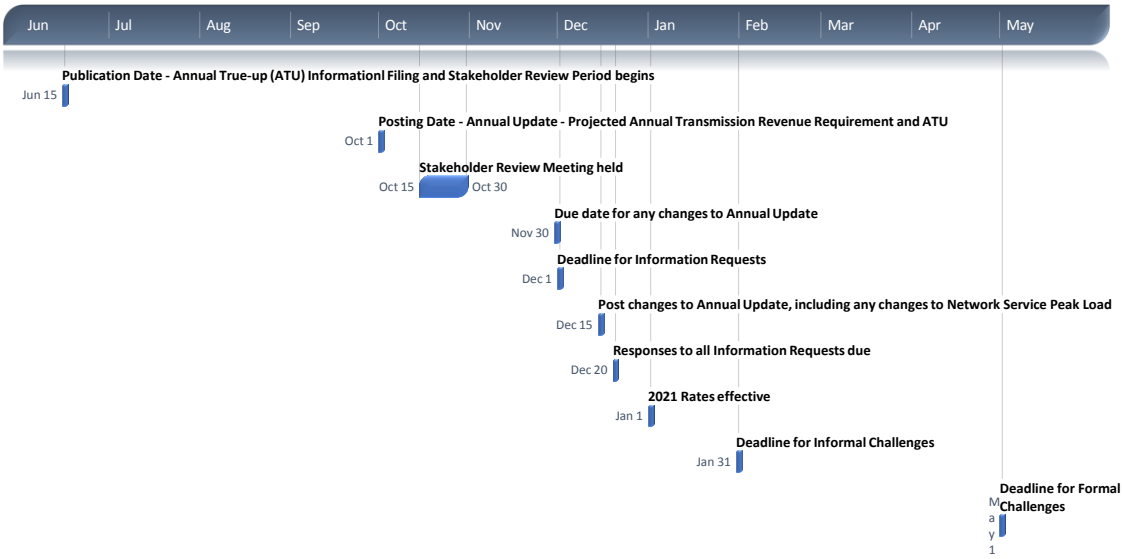
l. Any Interested Party seeking changes to the application of the Formula Rate due to a change in the Uniform System of Accounts or FERC Form No. 1 shall first raise the matter with DP&L in accordance with this Section 7 before pursuing a Formal Challenge.

Section 8 Changes to Annual Informational Filings

Any changes to the data inputs as a result of revisions to DP&L's FERC Form 1 or as a result of any FERC proceeding to consider the Annual True-up Adjustment or as a result of the procedures set forth herein shall be incorporated into the Formula Rate (with interest determined in accordance with 18 C.F.R. § 38.19a) in the Annual Update for the next effective Rate Year. This approach shall apply in lieu of mid-Rate Year adjustments or any refunds or surcharges. However, actual refunds or surcharges (with interest determined in accordance with 18 C.F.R. §38.19a) for the then current Rate Year shall be made if the Formula Rate is replaced by a stated rate by DP&L.

Attachment A

The Dayton Power and Light Company
Annual Transmission Formula Rate Process



CERTIFICATE OF SERVICE

I hereby certify that I have this day, May 5, 2021, served via e-mail or by first-class mail, a copy of the foregoing on each party on the official service list compiled by the Secretary in this proceeding.

On behalf of The Dayton Power and Light Company

Randall V. Griffin

Randall V. Griffin
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