

May 13, 2022

Ms. Kimberly D. Bose Secretary Federal Energy Regulatory Commission 888 First Street, N.E. Room 1A Washington, DC 20426

Re:

Atlantic City Electric Company ("Atlantic City"), Docket No. ER09-1156 Informational Filing of 2022 Formula Rate Annual Update; Notice of Annual Update

Dear Ms. Bose,

Atlantic City hereby submits electronically, for informational purposes, its 2022 Annual Formula Rate Update. Atlantic City's Formula Rate implementation protocols provide that:

[o]n or before May 15 of each year, Atlantic [Atlantic City Electric Company] shall recalculate its Annual Transmission Revenue Requirements, producing an "Annual Update" for the upcoming Rate Year, and:

- (i) cause such Annual Update to be posted at a publicly accessible location on PJM's internet website;
- (ii) cause notice of such posting to be provided to PJM's membership; and
- (iii) file such Annual Update with the FERC as an informational filing.<sup>1</sup>

The same information contained in this informational filing has been transmitted to PJM for posting on its website as required by the Formula Rate implementation protocols. Thus, all interested parties should have ample notice of and access to the Annual Update. The protocols provide specific procedures for notice, review, exchanges of information and potential challenges to aspects of the Annual Update. Consequently, and as the

<sup>1</sup> See Settlement, Exhibit A containing PJM Tariff Attachment H1-B, Section 2.b.

Commission has concluded, there is no need for the Commission to notice this informational filing for comment. <sup>2</sup>

Atlantic City's 2022 Annual Update contains no expenses or costs that have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory employment practices, as defined in 18 C.F.R. § 35.13(b)(7).

In addition, Atlantic City provides notification regarding accounting changes made in 2021. Other than as noted below, Atlantic City did not implement any new accounting guidance or accounting policies that impacted transmission formula rates. Atlantic City advises that it made a mapping change between FERC accounts for certain Energy Management System projects based on scope of work performed. Additionally, Atlantic City updated its AFUDC calculation to include intercompany short- term debt.

Other accounting changes as defined in the Settlement are discussed in applicable disclosure statements filed within the Securities and Exchange Commission Form 10-K and/or within the FERC Form No. 1. Atlantic City has made no change to Other Post-Employment Benefits ("OPEB") charges that exceed the filing threshold set forth in the Protocols.<sup>3</sup>

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

Very truly yours,

/s/ Amy L. Blauman

Amy L. Blauman

Enclosures

cc: All parties on Service Lists in Docket Nos. ER05-515, EL13-48 and EL15-27.

<sup>&</sup>lt;sup>2</sup> See Letter Order Re: Annual Update to Formula Rate in Docket No. ER09-1156 (February 17, 2010).

<sup>&</sup>lt;sup>3</sup> See Settlement, Exhibit A containing PJM Tariff Attachment H1-B, Section 2.h.

# ACE Jun22May23 Attachment H-1A PTRR 2022

## ATTACHMENT H-1A

Atla	intic City Electric Company				1
For	mula Rate Appendix A		Notes	FERC Form 1 Page # or Instruction	2022 Projected
	ded cells are input cells		Notes		
Alloc	Wasse Colors Allegation Factor				
1	Wages & Salary Allocation Factor Transmission Wages Expense			p354.21b	\$ 5,534,573
2	Total Wages Expense Less A&G Wages Expense			p354.28b p354.27b	\$ 37,549,562 \$ 3,130,282
4	Total			(Line 2 - 3)	34,419,280
5	Wages & Salary Allocator			(Line 1 / 4)	16.0799%
6	Plant Allocation Factors Electric Plant in Service		(Note B)	p207.104g (See Attachment 9A, line 14, column j)	\$ 5,050,052,598
6a 7	Less Merger Costs to Achieve Common Plant In Service - Electric			Attachment 10, line 80, column b (Line 24 - 24a)	\$ -
8	Total Plant In Service			(Line 6 - 6a +7)	5,050,052,598
9 9a	Accumulated Depreciation (Total Electric Plant) Less Merger Costs to Achieve			p219.29c (See Attachment 9A, line 42, column b) Attachment 10, line 39, column b	\$ 1,060,515,477 \$ -
10 10a	Accumulated Intangible Amortization Less Merger Costs to Achieve		(Note A)	p200.21c (See Attachment 9, line 14, column h) Attachment 9, line 15, column h	\$ 48,084,816 \$ -
11 11a	Accumulated Common Amortization - Electric Less Merger Costs to Achieve		(Note A)	p356 (See Attachment 9, line 14, column i) Attachment 9, line 15, column i	0
12 12a	Accumulated Common Plant Depreciation - Electric Less Merger Costs to Achieve		(Note A)	p356 (See Attachment 9, line 14, column g) Attachment 9, line 15, column g	0
13	Total Accumulated Depreciation			(Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)	1,108,600,293
14	Net Plant  Transmission Gross Plant			(Line 8 - 13) (Line 29 - Line 28)	3,941,452,305 1,930,637,455
16	Gross Plant Allocator			(Line 29 - Line 20) (Line 15 / 8)	38.2300%
17 18	Transmission Net Plant Net Plant Allocator			(Line 39 - Line 28) (Line 17 / 14)	1,580,341,480 40.0954%
Plant	Calculations			(Line 177 14)	40.030470
	Plant In Service				
19 19a	Transmission Plant In Servicε Less Merger Costs to Achieνε		(Note B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b	\$ 1,877,377,041 0
20	This Line Intentionally Left Blank This Line Intentionally Left Blank				
22	Total Transmission Plant In Service			(Line 19 -19a)	1,877,377,041
23 23a	General & Intangible Less Merger Costs to Achieνε			p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c	331,224,306 0
24 24 24a	Common Plant (Electric Only)		(Notes A & B)	p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d	0
25	Less Merger Costs to Achieve Total General & Common			(Line 23 -23a + 24 - 24a)	331,224,306
26 27	Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission			(Line 5) (Line 25 * 26)	16.07986% 53,260,414
28	Plant Held for Future Use (Including Land)		(Note C)	p214 (See Attachment 9, line 30, column c)	782,029
29	TOTAL Plant In Service			(Line 22 + 27 + 28)	1,931,419,484
	Accumulated Depreciation				
30 30a	Transmission Accumulated Depreciation		(Note B)	p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e	331,476,324
30b	Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to	Achieve		(Line 30 - 30a)	331,476,324
31 31a	Accumulated General Depreciation Less Merger Costs to Achieνε			p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f	68,953,812 0
32	Accumulated Intangible Amortization			(Line 10 - 10a)	48,084,816
33 34	Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only			(Line 11 - 11a) (Line 12 - 12a)	0 0
35 36	Total Accumulated Depreciation Wage & Salary Allocation Factor			(Line 31 - 31a + 32 + 33 + 34) (Line 5)	117,038,628 16.07986%
37	General & Common Allocated to Transmission			(Line 35 * 36)	18,819,651
38	TOTAL Accumulated Depreciation			(Line 30b + 37)	350,295,975
39	TOTAL Net Property, Plant & Equipment			(Line 29 - 38)	1,581,123,509
Adjus	Iment To Rate Base				
40a	Accumulated Deferred Income Taxes (ADIT) Account No. 190 (ADIT)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 23	15,586,541
40b 40c	Account No. 281 (ADIT - Accel. Amort) Account No. 282 (ADIT - Other Property)	Projected Activity Projected Activity	(Note V) (Note V)	Attachment 1A - ADIT Summary, Line 46 Attachment 1A - ADIT Summary, Line 69	-302,005,596
40d 40e	Account No. 283 (ADIT - Other) Account No. 255 (Accum. Deferred Investment Tax Credits)	Projected Activity Projected Activity	(Note V) (Note U)	Attachment 1A - ADIT Summary, Line 92 Attachment 1A - ADIT Summary, Line 115	-1,351,990 0
40f	Accumulated Deferred Income Taxes Allocated To Transmission	ır		(Line 40a + 40b + 40c + 40d + 40e)	-287,771,046
41a	Unamortized Deficient / (Excess) ADIT Unamortized Deficient / (Excess) ADIT - Federal	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 73	-50,293,111
41b 42	Unamortized Deficient / (Excess) ADIT - State Unamortized Deficient / (Excess) ADIT Allocated to Transmission	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 146 (Line 41a + 41b)	-50,293,111
43	Adjusted Accumulated Deferred Income Taxes Allocated To Tr			(Line 40f + 42)	-338,064,156
43a	Transmission Related CWIP (Current Year 12 Month weighted average	ge balances	(Note B)	p216.43.b (See Attachment 9, line 30, column b)	0
	Transmission O&M Reserves				
44	Total Balance Transmission Related Account Reserves		Enter Negative	Attachment 5	-6,398,774
45	Prepayments Prepayments		(Note A)	Attachment 9, line 30, column f	5,799,871
46	Total Prepayments Allocated to Transmissior			(Line 45)	5,799,871
47	Materials and Supplies Undistributed Stores Exp		(Note A)	p227.6c & 16.c (See Attachment 9, line 30, column e)	0
48 49	Wage & Salary Allocation Factor Total Transmission Allocated			(Line 5) (Line 47 * 48)	16.08%
50 51	Transmission Materials & Supplies Total Materials & Supplies Allocated to Transmission		(Note AA)	p227.8c + p227.5c (See Attachment 9, line 30, column d) (Line 49 + 50)	5,701,376 5,701,376
	Cash Working Capital				-,,,,
52 53	Operation & Maintenance Expense 1/8th Rule			(Line 85) x 1/8	42,739,182 12.50%
54	Total Cash Working Capital Allocated to Transmission			(Line 52 * 53)	5,342,398

i	ork Credits Outstanding Network Credits Less Accumulated Depreciation Associated with Facilities with	Outstanding Naturals Condit	(Note N) (Note N)	From PJM	
ī	Less Accumulated Depreciation Associated with Facilities with Net Outstanding Credits	Outstanding Network Credit	(Note N)	From PJM (Line 55 - 56)	
TOTA	L Adjustment to Rate Base			(Line 43 + 43a + 44 + 46 + 51 + 54 - 57)	-327,
Rate E	Base			(Line 39 + 58)	1,253,
-					, ,
T	whether COM				
	mission O&M Transmission O&M			Attachment 11A, line 27, column c	28,
!	Less extraordinary property loss Plus amortized extraordinary property loss			Attachment 5 Attachment 5	
	Less Account 565			p321.96.b	
	Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and b	pooked to Account 565	(Note O)	Attachment 10, line 1, column x PJM Data	
-	Plus Transmission Lease Payments Transmission O&M		(Note A)	p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)	28.
				(Lines 60 - 61 + 62 - 63 - 632 + 64 + 65)	20.
	ted General & Common Expenses Common Plant O&M		(Note A)	p356	
	Total A&G			Attachment 11B, line 15, column a	91
	For informational purposes: PBOB expense in FERC Account 9 Less Merger Costs to Achieve	320	(Note S)	Attachment 5 Attachment 10, line 2, column b	-2
	Less Other Less Property Insurance Account 924			Attachment 5 p323.185b	1
	Less Regulatory Commission Exp Account 928		(Note E)	p323.189b	1,
	Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds			p323.191b p335.b	
_	Less EPRI Dues		(Note D)	p352-353	
	General & Common Expenses Wage & Salary Allocation Factor			(Lines 67 + 68) - Sum (68b to 73) (Line 5)	86
- 7	General & Common Expenses Allocated to Transmissior			(Line 74 * 75)	13
	ly Assigned A&G				
	Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1		(Note G) (Note K)	p323.189b p323.191b	
	Subtotal - Transmission Related		(100014)	(Line 77 + 78)	
	Property Insurance Account 924			p323.185b	
	General Advertising Exp Account 930.1		(Note F)	p323.191b	
	Total Net Plant Allocation Factor			(Line 80 + 81) (Line 18)	
7	A&G Directly Assigned to Transmission			(Line 82 * 83)	
-	Total Transmission O&M			(Line 66 + 76 + 79 + 84)	42
ciation 8	& Amortization Expense				
Depre	ciation Expense				
	Transmission Depreciation Expense			P336.7b&c (See Attachment 5)	47
	General Depreciation			p336.10b&c (See Attachment 5)	13,
	Less Merger Costs to Achieve Intangible Amortization		(Note A)	Attachment 10, line 8, column b p336.1d&e (See Attachment 5)	19.
	Less Merger Costs to Achieve		(10.071)	Attachment 10, line 9, column b	
	Total Wage & Salary Allocation Factor			(Line 87 - 87a + 88 - 88a) (Line 5)	32 10
-	General Depreciation Allocated to Transmissior			(Line 89 * 90)	5
	Common Depreciation - Electric Only		(Note A)	p336.11.b (See Attachment 5)	
	Common Amortization - Electric Only Total		(Note A)	p356 or p336.11d (See Attachment 5) (Line 92 + 93)	
_	Wage & Salary Allocation Factor			(Line 5)	10
,	Common Depreciation - Electric Only Allocated to Transmission			(Line 94 * 95)	
Total 1	Transmission Depreciation & Amortization			(Line 86 + 91 + 96)	52
Other t	han Income				
Taxes	Other than Income			Attachment 2	1,:
Total 1	Taxes Other than Income			(Line 98)	1
n / Capit	talization Calculations				
	Term Interest				
I ong T	Long Term Interest			p117.62c through 67c	58,
1	Less LTD Interest on Securitization Bonds Long Term Interest		(Note P)	Attachment 8 "(Line 100 - line 101)"	
Ī	Long Term Interest		, ,	"(Line 100 - line 101)"	
T Prefer	Long Term Interest red Dividends		(Note P) enter positive		
Prefer	Long Term Interest red Dividends non Stock		, ,	"(Line 100 - line 101)" p118.29c	57
Prefer	Long Term Interest red Dividends non Stock Proprietary Capita Less Preferred Stock		enter positive	"(Line 100 - line 101)" p118.29c p112.16c (Line 114)	57
Prefer	Long Term Interest red Dividends non Stock Proprietary Capita Less Preferred Stock Less Account 216.1		enter positive enter negative enter negative	"(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c	57
Prefer Comm	Long Term Interest red Dividends non Stock Proprietary Capita Less Preferred Stock		enter positive	"(Line 100 - line 101)" p118.29c p112.16c (Line 114)	1,554,
Prefer Comm	Long Term Interest red Dividends non Stock Proprietary Capita Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock		enter positive enter negative enter negative enter negative	"(Line 100 - line 101)" p118.29c  p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a)	1,554, 1,554
Prefer Comm	Long Term Interest red Dividends non Stock Proprietary Capita Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock alization Long Term Debt		enter positive  enter negative enter negative enter negative (Note Z)	"(Line 100 - line 101)" p118.29c  p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c	1,554; 1,554;
Prefer Comm	Long Term Interest red Dividends onn Stock Proprietary Capita Less Preferred Stock Less Account 216.1 Less Account 219. Common Stock silization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt		enter positive  enter negative enter negative enter negative (Note Z)  enter negative enter positive	"(Line 100 - line 101)" p118.29c  p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a)  p112.17c through 21c p111.81c p113.81c	1,554. 1,554. 1,554 1,501, (3,:
Prefer Comm	Long Term Interest red Dividends non Stock Proprietary Capita Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock slization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less Alz Tassociated with Gain or Loss	(Note P)	enter positive  enter negative enter negative enter negative (Note Z)  enter negative enter positive enter positive enter positive	"(Line 100 - line 101)" p118.29c  p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a)  p112.17c through 21c p111.81c p113.81c Attachment 18 - ADIT EOY, Line 7	1,554, 1,554, 1,501,(
Prefer Comm	Long Term Interest red Dividends non Stock Proprietary Capita Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock slization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADI associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt	(Note P)	enter positive  enter negative enter negative enter negative (Note Z)  enter negative enter positive enter positive enter positive enter negative (Note X)	"(Line 100 - line 101)" p118.29c  p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a)  p112.17c through 21c p111.81c p113.81c Attachment 1B - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112)	1,554; 1,554; 1,501; (3,
Prefer Comm	Long Term Interest red Dividends non Stock Proprietary Capita Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock alization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Total Long Term Debt Total Long Term Debt	(Note P)	enter positive  enter negative enter negative enter negative (Note Z)  enter negative enter positive enter positive enter positive	"(Line 100 - line 101)" p118.29c  p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a)  p112.17c through 21c p113.61c Attachment 1B - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.30	1,554. 1,554. 1,501. (3. (2.
Prefer Comm	Long Term Interest red Dividends non Stock Proprietary Capita Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock slization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADI associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt	(Note P)	enter positive  enter negative enter negative enter negative (Note Z)  enter negative enter positive enter positive enter positive enter negative (Note X)	"(Line 100 - line 101)" p118.29c  p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a)  p112.17c through 21c p111.81c p113.81c Attachment 1B - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112)	1,554, 1,554, 1,554, 1,501, (3,- 1,496, 1,554
Prefer Comm	Long Term Interest red Dividends non Stock Proprietary Capita Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock alization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Common Stock		enter negative enter negative enter negative enter negative (Note Z)  enter negative enter positive enter positive enter positive (Note X) (Note X)	"(Line 100 - line 101)" p118.29c  p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a)  p112.17c through 21c p111.81c p113.61c Attachment 18 - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115)	1,554, 1,554, 1,554, 1,501, (3,- 1,496, 1,554
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Prefer Committee	Long Term Interest red Dividends onn Stock Proprietary Capita Less Preferred Stock Less Account 216.1 Less Account 219. Common Stock silization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTO on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Preferred Stock Common Stock Preferred % Common %	Total Long Term Debt Preferred Stock Common Stock	enter positive  enter negative enter negative enter negative (Note Z)  enter negative enter positive enter positive enter positive onter negative (Note X) (Note Y)	"(Line 100 - line 101)" p118.29c  p118.29c  p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a)  p112.17c through 21c p111.81c p113.81c Attachment 18 - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 115 / 116) (Line 115 / 116)	1,554,3 1,554,3 1,554,4 1,501,6 1,496,1,554,1
Prefer Comm	Long Term Interest red Dividends onn Stock Proprietary Capita Less Preferred Stock Less Account 216.1 Less Account 219. Common Stock silization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Los Less LTO on Securitization Bonds Total Long Term Debt Total Long Term Debt Preferred Stock Common Stock Preferred W Common Stock Preferred W Common W Debt Preferred % Common W Debt Cost Prefered Cost Common Cost	Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock	enter positive  enter negative enter negative enter negative (Note Z)  enter negative enter positive enter positive enter positive (Note X) (Note Y)  (Note Q) (Note Q) (Note Q)	"(Line 100 - line 101)" p118.29c  p118.29c  p118.29c  p118.29c  p118.21c     (Line 114) p112.12c p112.15c     (Sum Lines 104 to 106a)  p112.17c through 21c p111.81c p113.81c Attachment 18 - ADIT EOY, Line 7 Attachment 8  (Sum Lines 108 to 112) p112.3c     (Line 107)  (Sum Lines 113 to 115)  (Line 113 / 116) (Line 114 / 116) (Line 115 / 116) (Line 102 / 113) (Line 103 / 114) Fixed	1,554,3 1,554,3 1,554,4 1,501,6 1,496,1,554,1
Prefer Comm	Long Term Interest red Dividends onn Stock Proprietary Capita Less Preferred Stock Less Account 216.1 Less Account 216.1 Less Account 219 Common Stock alization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTO on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalizatior Debt % Preferred % Common % Debt Cost Preferred Cost Common Cost Weighted Cost of Debt Weighted Cost of Debt Weighted Cost of Preferred	Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD) Preferred Stock	enter positive  enter negative enter negative enter negative (Note Z)  enter negative enter positive enter positive enter positive (Note X) (Note Y)  (Note Q) (Note Q) (Note Q)	"(Line 100 - line 101)" p118.29c  p118.29c  p118.29c  p118.29c  p118.21c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a)  p112.17c through 21c p111.81c p113.81c p113.81c Attachment 18 - ADIT EOY, Line 7 Attachment 8  (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115)  (Line 113/ 116) (Line 114/ 116) (Line 115/ 116) (Line 102 / 113) (Line 103 / 114) Fixed (Line 117 * 120) (Line 117 * 120) (Line 117 * 120) (Line 118 * 121)	1,554,3 1,554,3 1,554,4 1,501,6 1,496,1,554,1
Prefer Comm	Long Term Interest red Dividends non Stock Proprietary Capita Less Preferred Stock Less Account 216.1 Less Account 219.1 Common Stock alization Long Term Debt Less Loss on Reacquired Debt Less Loss on Reacquired Debt Less Los on Sean United Stock alization Long Term Debt Less ADTI associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalizatior Debt % Perferred % Common % Debt Cost Preferred Cost Common % Debt Cost Common Cost Weighted Cost of Debt	Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD)	enter positive  enter negative enter negative enter negative (Note Z)  enter negative enter positive enter positive enter positive (Note X) (Note Y)  (Note Q) (Note Q) (Note Q)	"(Line 100 - line 101)" p118.29c  p118.29c  p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a)  p112.17c through 21c p111.81c p113.61c Attachment 18 - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 114/116) (Line 115/116) (Line 102/113) (Line 103/114) Fixed  (Line 107/13) (Line 103/114) Fixed	1,554,3 1,554,3 1,501,6 (3,2 (2,2 1,496, 1,554,3,051,

Comp	osite Income Taxes				
	Income Tax Rates				
400			Alexa D		04 000/
128 129	FIT=Federal Income Tax Rate		(Note I) (Note I)		21.00% 9.00%
129	SIT=State Income Tax Rate or Composite	(Percent of federal income tax dec			0.00%
131	T				28.11%
132a	T/ (1-T)	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - S	II FII F)}-		39.10%
		444 (/4 T)			
132b	Tax Gross-Up Factor	1*1/(1-T)			1.3910
	ITC Adjustment		(Note U)		
133	Investment Tax Credit Amortization		enter negative	Attachment 1B - ADIT EOY	-108.261
134	Tax Gross-Up Factor		enter negative	(Line 132b)	1.3910
135	ITC Adjustment Allocated to Transmission			(Line 1320) (Line 133 * 134)	-150,592
	Tro Adjustment Allocated to Transmission			(Ellio 100 101)	100,002
	Other Income Tax Adjustment				
136a	Tax Adjustment for AFUDC Equity Component of Transmission	Depreciation Expense	(Note T)	Attachment 5. Line 136a	88.667
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Tr	ansmission Componer	(Note T)	Attachment 5, Line 136b	-11,469,429
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Tran		(Note T)	Attachment 5, Line 136c	0
136d	Amortization of Other Flow-Through Items - Transmission Com		(Note T)	Attachment 5, Line 136d	0
136e	Other Income Tax Adjustments - Expense / (Benefit	ponon	(11010 1)	(Line 136a + 136b + 136c + 136d)	-11,380,762
136f	Tax Gross-Up Factor			(Line 132b)	1.3910
136g	Other Income Tax Adjustment			(Line 136e * 136f)	-15,830,799
1009	Other meanic rax Adjustment			(Ellic 1500 1501)	-10,000,733
137	Income Tax Component =	CIT=(T/1-T) * Investment Retu	rn * (1-(WCLTD/R)) =	(Line 132a * 127 * (1-(123 / 126)))	25,732,233
	or management	(, mrssument Notur		, (. ()))	20,7 02,200
138	Total Income Taxes			(Line 135 + 136g +137)	9,750,841
REVE	NUE REQUIREMENT				
	Summary			41	
139	Net Property, Plant & Equipment			(Line 39)	1,581,123,509
140	Adjustment to Rate Base			(Line 58)	-327,619,285
141	Rate Base			(Line 59)	1,253,504,224
142	O&M			(Line 85)	42,739,182
143	Depreciation & Amortization			(Line 97)	52,876,746
144	Taxes Other than Income			(Line 99)	1,308,558
145	Investment Return			(Line 127)	90,052,456
146	Income Taxes			(Line 138)	9,750,841
147	Gross Revenue Requirement			(Sum Lines 142 to 146)	196,727,782
	Adjustment to Remove Revenue Requirements Associated with Excli	uded Transmission Facilities			
148	Transmission Plant In Service			(Line 19)	1,877,377,041
149	Excluded Transmission Facilities		(Note M)	Attachment 5	0
150	Included Transmission Facilities		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(Line 148 - 149)	1,877,377,041
151	Inclusion Ratio			(Line 150 / 148)	100.00%
				,	
152	Gross Revenue Requirement			(Line 147)	196,727,782
153	Adjusted Gross Revenue Requirement			(Line 151 * 152)	196,727,782
	Revenue Credits & Interest on Network Credits				
154	Revenue Credits			Attachment 3	4,392,862
155	Interest on Network Credits		(Note N)	PJM Data	-
156	Net Revenue Requirement			(Line 153 - 154 + 155)	192,334,921
	Net Plant Carrying Charge			(1.1.400)	
157	Net Revenue Requirement			(Line 156)	192,334,921
158	Net Transmission Plant			(Line 19 - 30)	1,545,900,716
159	Net Plant Carrying Charge			(Line 157 / 158)	12.4416%
160	Net Plant Carrying Charge without Depreciation	_		(Line 157 - 86) / 158	9.3602%
161	Net Plant Carrying Charge without Depreciation, Return, nor In-	come Taxe:		(Line 157 - 86 - 127 - 138) / 158	2.9042%
	Net Plant Carrying Charge Calculation per 100 Basis Point increase i	n POF			
162	Net Plant Carrying Charge Calculation per 100 Basis Point increase i	II NOL		(Line 156 - 145 - 146)	02 524 224
163	Increased Return and Taxes			(Line 156 - 145 - 146) Attachment 4	92,531,624 108,521,506
164		-		(Line 162 + 163)	108,521,506 201,053,130
	Net Revenue Requirement per 100 Basis Point increase in ROI	=			
165 166	Net Transmission Plant			(Line 19 - 30) (Line 164 / 165)	1,545,900,716 13.0056%
166	Net Plant Carrying Charge per 100 Basis Point increase in ROE			(Line 164 / 165) (Line 164 - 86) / 165	13.0056% 9.9241%
107	Net Plant Carrying Charge per 100 Basis Point in ROE without	Deprediation		(EIIIG 104 = 00) / 100	9.9241%
168	Net Revenue Requirement			(Line 156)	192.334.921
169	True-up amount			Attachment 6A, line 4, column j	17,534,730
170	Plus any increased ROE calculated on Attachment 7 other than	P.IM Sch. 12 projects		Attachment 6, line 18, column 12	283,418
171	Facility Credits under Section 30.9 of the PJM OATT and Facilit	ty Credits to Vineland per settlement i	n FR05-51	Attachment 5	203,410
172	Net Zonal Revenue Requirement	.,		(Line 168 + 169 + 170 + 171)	210,153,068
	onar novonao noquirolliolii			(= 100 - 100 - 111)	210,100,000
	Notice of Toronto Control Date				
173	Network Zonal Service Rate 1 CP Peak		(Note L)	PJM Data	2.631
	1 CP Peak		(Note L)	PJM Data (Line 172 / 173)	
173 174			(Note L)	PJM Data (Line 172 / 173)	2,631 79,876
	1 CP Peak		(Note L)		

- Electric portion only
- Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plan that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. New Transmission plant expect to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) detailed on Attachments 9 or 9. For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in servi CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive)

- CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive)
  Transmission Portion Only
  All EPRI Annual Membership Dues
  All Regulatory Commission Expenses
  Salety related advertising included in Account 930.1
  Salety related advertising included in Account 930.1
  Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.
  Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.
  The currently reflective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the tiltlity includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
  The ROE is 10.5% which includes a base ROE of 10.0% ROE for FIERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the Education and outreach expenses relating to transmission, for example siting or billing.

  As provided for in Section 34.1 of the PLIM OATT and the PLIM OATT

- As provided for in Section 34.1 of the PUM OATT and the PUM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-51 Amount of transmission plant excluded from rates per Attachment 5
- Amount of transmission plant excluded from rates per Attachment 5
  Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payment
  (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A
  Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 15!
  Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M
  If they are booked to Acct 565, they are included in on line 64
- Securitization bonds may be included in the capital structure per settlement in ER05-515.
- ACE capital structure is initially fixed at 50% common equity and 50% debt per settlement in ER05-515 subject to moratorium provisions in the settlement
- Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial month

- Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial month: effective on the date FERC approves the settlement in ER05-515.

  See Attachment 5 Cost Support, section entitled "PBDP Expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27 and ER16-456

  See Attachment 5 Cost Support, section entitled "DBDP Expense in FERC Account 926" for additional information

  Allamitic City Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amort reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization (Form 1, 266.8.7) multiplicible by (1/11-7).

  The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary infrascounts and expenses and reduces the recombination of the Investment and Control of the ONE Towns of the Control of the ONE Towns of the ONE Town
- The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, theses balances appropriately exclude ADIT anounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(I)-1(h)(6) and averaged in accordance with IRC Section 168(I)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease and actual monthly ADIT activity is a formation of actual monthly ADIT activity is a decrease and actual monthly ADIT activity is a formation of actual monthly ADIT activity is a formation of actual monthly ADIT activity is an increase. So percent of actual monthly ADIT activity is used. For the Annual Update (Projected) filing, see Attachment 1A ADIT Summary, Column M for inputs.
- These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. To preserve rate base neutrality and consistent with the exclusion of ADIT amounts associated with income tax-related regulatory assets and liabilities as described in Note V; regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) fling, see Attachment 10 ADIT Rate Base Adjustment, Column F for the Annual Update (Projected) fling, see Attachment 10 ADIT Rate Base Adjustment, Column F for the Annual Update (Projected) fling see Attachment 10 ADIT Rate Base Adjustment, Column F for the Annual Update (Projected) fling see Attachment 10 ADIT Rate Base Adjustment Column F for the Annual Update (Projected) fling see Attachment 10 ADIT Rate Base Adjustment Column F for the Annual Update (Projected) fling see Attachment 10 ADIT Rate Base Adjustment Column F for the Annual Update (Projected) fling see Attachment 10 ADIT Rate Base Adjustment Column F for the Annual Update (Projected) fling see Attachment 10 ADIT Rate Base Adjustment Column F for the Annual Update (Projected) fling see Attachment 10 ADIT Rate Base Adjustment Column F for the Annual Update (Projected) fling see Attachment 10 ADIT Rate Base Adjustment Column F for the Annual Update (Projected) fling see Attachment 10 ADIT Rate Base Adjustment Column F for the Annual Update (Projected) fling see Attachment 10 ADIT Rate Base Adjustment Column F for the ADIT Rate Base Adjustment Column F for th
- Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18 c & d to 21 c & d in the Form No. 1. The balances for January through November shall represent the actual balances in ACE's books and records (trial balance or monthly balance sheet).

  Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in ACE's books and records (trial balance or monthly balance sheet).
- z Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in ACE's books and records (trial balance or monthly balance sheet).
- used. The tra

## Atlantic City Electric Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocatec Attachment 1A - ADIT Summary

Rate Year = Projected for the 12 Months Ended December 31, 2022

Accumulated Deferred Income Taxes (Account No. 190)	

Days in Period			Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)							
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	//h	(J)	(K)	(L)	(M)
	(4)	(5)	(0)	(5)	(=)	.,	(0)	` '	1.7	(0)	(1.5)	(2)	
				Total Days	Proration Amount		Prorated Projected	Prorated Projected Balance	Actual Monthly	Difference	Preserve Proration	Preserve Proration	Preserved Prorated Actual Balance
Line	Month	Days	Remaining Days	in Future		Projected	Monthly Activity			Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	
		Per Month	Per Month	Test Period	(Column C / Column D)	Monthly Activity	(Column E x Column F)	(Col. G Plus Col. H, Preceding	Activity	(Note C)	(Note D)	(Note E)	(Col. K + Col. L + Col. M,
							(,	Balance)		(	(	(	Preceding Balance)
				•								•	
1	ADIT Subject to Proration					12/31/2021 (Actuals)		-					-
_					50.00%								
2	January	31 28		- 214		-	-	-	-	-	-	-	-
3	February March	31		- 214		-	-	-	-	-	-	-	-
*	March	31		- 214	50.00%	-	-	-	-	-	-	-	-
5	April	30				-	-	-	-	-	-	-	-
7	May June	31	18	- 214 5 214	86.45%	-	-	-	-	-	-	-	-
6	July	31	10	4 214		-	-	-	-	-	-	-	-
0	August	31	15	3 214		-	-	-	-	-	-	-	-
10	Sentember	30	14	3 214		-	-	-	-	-	-	-	-
11	October	31		13 214 12 214		-	-	-	-	-	-	-	-
12	November	30	3	2 214		-	-	-	-	-	-	_	-
13	December	31		1 214		-	-	-	-	-	-	-	-
14	Total (Sum of Lines 2 - 13)	365		219	0.47 /0					-			
	(	000											
15	Beginning Balance - ADIT Not Subject	to Proration				12/31/2021 (Actuals)		14,636,714					
16	Beginning Balance - ADIT Adjustment					(Note F)		- 1,000,000					_
16 17	Beginning Balance - DTA / (DTL)					(Col. (H), Line 15 + Line 16)		14,636,714	(Col. (M), Line 15 + Line	16)			
										•			
18	Ending Balance - ADIT Not Subject to F	Proratior				2022 Projected		16,536,367					
19	Ending Balance - ADIT Adjustment					(Note F)		-					-
20	Ending Balance - DTA / (DTL)					(Col. (H), Line 18 + Line 19)		16,536,367	(Col. (M), Line 18 + Line	19)			-
21	Average Balance as adjusted (non-pror	rated				([Col. (H), Line 17 + Line 20]	/2)	15,586,541	([Col. (M), Line 17 + Line	201 /2)			
	Prorated ADIT	aleu				(Col. (H) Line 17 + Line 20]	14)	15,586,541	(Col. (M) Line 13.)				-
22 23	Amount for Attachment H-1A, Line 4	Λa				(Col. (H), Line 13 ) (Col. (H), Line 21 + Line 22)		15,586,541	(Col. (M), Line 13 ) (Col. (M), Line 21 + Line	22)			
20	Amount for Attachment II-TA, Lifte 4	•••				(==:: (11), Ellio E1 - Ellio E2)		10,300,941	( (m), Line 2 1 1 Line	,			
	Accumulated Deferred Income Taxes	s - Accelerated Amo	rtization (Account No. 2	31)									
			Days in Period			Projection -	Proration of Deferred Tax	Activity (Note A)		Actua	I - Proration of Deferred Tax A	Activity (Note B)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) Prorated	(I)	(J)	(K)	(L)	(M) Preserved Prorated
				Total Days			Prorated Projected	Prorated		Difference	Preserve Proration	Preserve Proration	Preserved Prorated
Line	Month	Days	Prorated Days	Per Future	Proration Amount	Projected	Monthly Activity	Projected Balance	Actual Monthly	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	Actual Balance
Line	mona!	Per Month	Per Month	Test Period	(Column C / Column D)	Monthly Activity	(Column E x Column F)	(Col. G Plus Col. H, Preceding	Activity	(Note C)	(Note D)	(Note E)	(Col. K + Col. L + Col. M,
		1 1					(,	Balance)		(/	()	(	Preceding Balance)
24	ADIT Subject to Proration					12/31/2021 (Actuals)							
24	ADIT Subject to Floration					12/31/2021 (Actuals)		-					-
25	January	31		- 214	50.00%			-	-	-	-	_	-
26 27	February	28		- 214	50.00%		-	_	_	-	-	-	-
27	March	31		- 214									_
28	April	30		- 214	50.00%		-	_	_	-	-	-	-
28 29 30 31	May	31		- 214	50.00%								_
30	June	30	18	5 214	86.45%		-	-	-	-	-	-	_
31	July	31	15 12	4 214	71.96%		-	_	_	-	-	-	-
32	August	31	12	3 214	57.48%		-	-	-	-	-	-	_
32 33	September	30	ç	13 214			-	_	_	-	-	-	-
34	October	31	é	13 214 12 214	28.97%		-	-	-	-	-	-	_
34 35	November	30		214	14.95%		-	-	_	-	-	_	-
36 37	December	31		1 214	0.47%		-		-	-	-	-	<u> </u>
37	Total (Sum of Lines 25 - 36)	365				-		-	-	-	-	-	
38 39	Beginning Balance - ADIT Not Subject	to Proration				12/31/2021 (Actuals)		-					-
39 40	Beginning Balance - ADIT Adjustment Beginning Balance - DTA / (DTL)					(Note F) (Col. (H), Line 38 + Line 39)		-	(Col. (M), Line 38 + Line	001			
40	pognining balance - DTA / (DTL)					(GUI. (FI), LINE 38 + LINE 39)		-	(OUI. (IVI), LINE 38 + LINE	Jaj			-
41	Estimated Ending Balance - ADIT Not S	Subject to Proration				2022 Projected							
42	Ending Balance - ADIT Adjustment	,				(Note F)							_
43	Ending Balance - DTA / (DTL)					(Col. (H), Line 41 + Line 42)		=	(Col. (M), Line 41 + Line	42)			
44	Average Balance as adjusted (non-pror	rated				([Col. (H), Line 40 + Line 43]	/2)	-	([Col. (M), Line 40 + Line	43] /2)			-
45 46	Prorated ADIT Amount for Attachment H-1A, Line 4	0h				(Col. (H), Line 36 ) (Col. (H), Line 44 + Line 45)			(Col. (M), Line 36 ) (Col. (M), Line 44 + Line	45)			
40	Amount for Attachment n-1A, Line 4	VD.				(OO. (11), LIND 44 - LINE 45)		<u>-</u>	(OOI. (W), LIND 44 T LINE				<del></del>
	Accumulated Deferred Income Taxes	s - Property (Accour	nt No. 282)										
			Days in Period			Projection -	Proration of Deferred Tax	Activity (Note A)			I - Proration of Deferred Tax A	Activity (Note B)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) Prorated	(I)	(J)	(K)	(L)	(M) Preserved Prorated
				Total Days	1		Prorated Projected	Prorated	1	Difference	Preserve Proration	Preserve Proration	
Line	Month	Days	Prorated Days	Per Future	Proration Amount	Projected	Monthly Activity	Projected Balance	Actual Monthly	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	Actual Balance
		Per Month	Per Month	Test Period	(Column C / Column D)	Monthly Activity	(Column E x Column F)	(Col. G Plus Col. H, Preceding Balance)	Activity	(Note C)	(Note D)	(Note E)	(Col. K + Col. L + Col. M, Preceding Balance)
	L			-		<u> </u>	· · · · · · · · · · · · · · · · · · ·	Balance)	1		-	l	r/receding Balance)
47	ADIT Subject to Proration					12/31/2021 (Actuals)		(93,090,686					-
48	January	31		- 214	50.00%	(376,690	(188,345)	(93,279,031		-	=		=
49	February	28		- 214	50.00%	(369,135	(184,567	(93,463,599		-	-	-	-
50	March	31		- 214		(138,139	(69,070	(93,532,668		-	-	-	-
51	April	30		- 214		(70,231	(35,116	(93,567,784		-	-	-	-
52	May	31		- 214		(43,342		(93,589,455		-	-	-	-
53	June	30	18	5 214		(69,343	(59,946	(93,649,401		-	-	-	-
54	July	31	15	4 214	71.96%	(9,791	(7,046	(93,656,447		-	-	-	-
55	August	31	12	3 214 3 214	57.48%	(3,188	(1,832	(93,658,279		-	-	-	-
50 51 52 53 54 55 56 57	September	30	9	13 214		(40,891	(17,770	(93,676,049		-	-	-	-
57 58	October	31 30		214 12 214	28.97% 14.95%	35,347	7 10,241 7,996	(93,665,809		-	-		€
58 59	November December	30		214	0.47%	53,471 14,111	7,996	(93,657,813 (93,657,747		-	-	-	-
60	December Total (Sum of Lines 48 - 59)	365		214	0.4770	(1,017,821	(567.061	(93,037,747					<del>-</del> _
		300				(.,511,021	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						

## Atlantic City Electric Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocatec Attachment 1A - ADIT Summary

	Rate Year =	Projected for	the 12 Months Ended	December 31, 2	022			•					
61 62	Beginning Balance - ADIT Not Subject t Beginning Balance - ADIT Depreciation	o Proration Adjustment				12/31/2021 (Actuals) (Note F)		(199,881,683)					
63	Beginning Balance - DTA / (DTL)	•				(Col. (H), Line 61 + Line 62)		(199,881,683)	(Col. (M), Line 61 + Line	62)			-
64	Estimated Ending Balance - ADIT Not S Ending Balance - ADIT Depreciation Ad	Subject to Proration				2022 Projected		(216,814,015)					-
65 66	Ending Balance - ADIT Depreciation Ad Ending Balance - DTA / (DTL)	ljustment				(Note F) (Col. (H), Line 64 + Line 65)		(216,814,015)	(Col. (M), Line 64 + Line	65)			-
67						([Col. (H), Line 63 + Line 66]	(D)						
68	Average Balance as adjusted (non-pror Prorated ADIT					(Col. (H), Line 59 )	72)	(208,347,849) (93,657,747	([Col. (M), Line 63 + Line (Col. (M), Line 59)	• •			
69	Amount for Attachment H-1A, Line 46	Oc				(Col. (H), Line 67 + Line 68)		(302,005,596)	(Col. (M), Line 67 + Line	68)			
	Accumulated Deferred Income Taxes	- Other (Account				B. J. W.		1.0.76.01.1.1			I - Proration of Deferred Tax		,
	(A)	(B)	Days in Period (C)	(D)	(E)	(F)	Proration of Deferred Tax (G)	(H) Prorated	(1)	(J)	(K)	(L)	(M)
		Days	Prorated Days	Total Days	Proration Amount	Projected	Prorated Projected	Prorated Projected Balance	Actual Monthly	Difference	Preserve Proration	Preserve Proration	Preserved Prorated Actual Balance
Line	Month	Per Month	Per Month	Per Future Test Period	(Column C / Column D)	Monthly Activity	Monthly Activity (Column E x Column F)	(Col. G Plus Col. H, Preceding	Activity	Projected vs. Actual (Note C)	(Actual vs Projected) (Note D)	(Actual vs Projected) (Note E)	(Col. K + Col. L + Col. M,
							(,	Balance)		(/	(/	()	Preceding Balance)
70	ADIT Subject to Proration					12/31/2021 (Actuals)		-					-
71 72	January February	31 28		- 214 - 214	50.00% 50.00%	-			-				-
72	March	28 31		- 214	50.00%			= =		:	:		· -
74	April	30		- 214	50.00%				-				-
75 76	May June	31 30		- 214 35 214	50.00% 86.45%	-			-	-			-
77	July	31	15	54 214	71.96%					1			-
78	August	31	12	23 214	57.48%			-	-		-		-
79 80	September October	30 31		93 214 52 214	43.46% 28.97%	-			-	-			-
81	November	30		32 214	14.95%	1				1			. I
82	December	31		1 214	0.47%	-		<u> </u>					<u> </u>
83	Total (Sum of Lines 71 - 82)	365				•		-	-				
84	Beginning Balance - ADIT Not Subject t	o Proratior				12/31/2021 (Actuals)		(1,717,051					-
85 86	Beginning Balance - ADIT Adjustment Beginning Balance - DTA / (DTL)					(Note F) (Col. (H), Line 84 + Line 85)		(1,717,051	(Col. (M), Line 84 + Line	85)			-
									(Ooi: (III), Ellio O4 - Ellio	00)			
87 88	Estimated Ending Balance - ADIT Not S Ending Balance - ADIT Adjustment	Subject to Proration				2022 Projected (Note F)		(986,929					1
89	Ending Balance - DTA / (DTL)					(Col. (H), Line 87 + Line 88)		(986,929	(Col. (M), Line 87 + Line	88)			
90	Average Balance as adjusted (non-pror	ated				([Col. (H), Line 86 + Line 89]	/2)	(1,351,990	([Col. (M), Line 86 + Line	89] /2)			
91 92	Prorated ADIT Amount for Attachment H-1A, Line 40					(Col. (H), Line 82 ) (Col. (H), Line 90 + Line 91)		(1,351,990	(Col. (M), Line 82 ) (Col. (M), Line 90 + Line	91)			<del>-</del>
02						(00). (11), Ellio 00 - Ellio 01)		088,186,1)	(Ooi. (W), Elilo Oo · Elilo	0.,			
	Accumulated Deferred Investment Ta	x Credits (Accou	nt No. 255) Days in Period			Projection -	Proration of Deferred ITC	Activity (Note A)		Actua	I - Proration of Deferred ITC /	Activity (Note B)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) Prorated	(I)	(J)	(K)	(L)	(M) Preserved Prorated
			D	Total Days	Proration Amount	B. C. C.	Prorated Projected	Prorated Projected Balance		Difference	Preserve Proration	Preserve Proration	Preserved Prorated Actual Balance
Line	Month	Days Per Month	Prorated Days Per Month	Per Future	(Column C / Column D)	Projected Monthly Activity	Monthly Activity	(0.1.0.D)	Actual Monthly Activity	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	(Col. K + Col. L + Col. M,
				Test Period	(		(Column E x Column F)	Balance)	,	(Note C)	(Note D)	(Note E)	Preceding Balance)
93	DITC Subject to Proration					12/31/2021 (Actuals)		-					
94	January	31		- 214	50.00%					l			
95	February	28		- 214	50.00%					:	-		
96	March	31		- 214 - 214	50.00% 50.00%	-			-	-	-		-
97 98	April May	30 31		- 214	50.00% 50.00%								-
99	June	30	18	35 214	86.45%								
100	July	31	15	54 214	71.96%	-			-	-	-		-
101 102	August September	31 30		23 214 93 214	57.48% 43.46%	-		-	-	-	-		-
103	October	31		32 214	28.97%			-					
104	November	30		32 214	14.95%	-		-	-				-
105 106	December Total (Sum of Lines 94 - 105)	31 365		1 214	0.47%	-		<u> </u>		-	-		<u> </u>
						-		-	-	-	-		
107	Beginning Balance - DITC Not Subject	to Proration				12/31/2021 (Actuals)		-					-
108 109	Beginning Balance - DITC Adjustment Beginning Balance - DITC					(Note F) (Col. (H), Line 107 + Line 10	8)	-	(Col. (M), Line 107 + Lin	e 108)			-
110		Subject to Day 1											
111	Estimated Ending Balance - DITC Not S Ending Balance - DITC Adjustment	subject to Proration				2022 Projected (Note F)							
112	Ending Balance - DITC					(Col. (H), Line 110 + Line 11	1)	-	(Col. (M), Line 110 + Lin	e 111)			-
113	Average Balance as adjusted (non-pror	ated				([Col. (H), Line 109 + Line 11	121/2)	_	([Col. (M), Line 109 + Lin	ne 1121/2)			
114	Prorated DITC					(Col. (H), Line 105)			(Col. (M), Line 105)				
115	Amount for Attachment H-1A, Line 46	Je				(Col. (H), Line 113 + Line 11	4)	<del></del>	(Col. (M), Line 113 + Lin	U 114)			<del></del>

## Atlantic City Electric Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

Rate Year = Projected for the 12 Months Ended December 31, 2022

1. For purposes of calculating transmission allocated projected activity, use Columns (F), (G), and (H) and set the "Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up" adjustment, use Columns (I), (J), (K), (L), and (M) and set the "Rate Year" below to "True-Up Adjustment"

Rate Year Projected Activity Che

2. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.

### 110103

- A The computations on this workpaper apply the proration rules of Reg. Sec. 1.167(i)-1(h)(6) to the annual activity of accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorate. For accumulated deferred income taxes subject to the normalization requirements, activity for months prior to the future portion of the test period is averaged instead of prorate. This section is used to prorate the projected ADIT balances.
- B The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(i)-1(i)(i)(i) and averaged in accordance with IRC Section 168(i)(i)(i)(i) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the projected prorated ADIT activity by 50 percent of a ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference attributable to under-projection. Difference attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference attributable to under-projection. Difference attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference attributable to under-projection. Difference attributable to the ADIT activity and the activity will be used. This section is used to activity will be used. This section is used to activity and the activity will be used. This section is used to activity and the activity will be used. This section is used to activity and the activity will be used. This section is used to activity and the activity will be used. This section is used to activity will be used. This section is used to active ADIT activity and activity will be used. This section is used
- c Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity) and a positive in Column J represents under-projection (accused activity) are projected activity) and a positive in Column J represents under-projection (accused activity) are projected activity) are projected activity) and a positive in Column J represents under-projection (amount of not occur).
- D Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x (Column I/Column F). If Column J is under-projected, enter the amount from Column G and complete Column L). In other situations, enter zero.
- E Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter
- F IRS normalization adjustment for timing when accelerated tax depreciation should affect rate base.

# Atlantic City Electric Company Accumulated Deferred Income Taxes (ADIT) Attachment 1B - ADIT Worksheet - End of Year

			D	ecember 31, 2022 (Projected	)	
			Gas, Production, Distribution, or	Only Transmission	Plant	Labor
Line	ADIT (Not Subject to Proration)	Total	Other Related	Related	Related	Related
1	ADIT-190	16,536,367		-	15,801,254	735,113
2	ADIT-281	and the second s	-	-	-	-
3	ADIT-282	(216,814,015)	-	-	(216,814,015)	-
4	ADIT-283	(986,929)		-	(188,461)	(798,468)
5	ADITC-255	-		-	-	-
6	Subtotal - Transmission ADIT	(201,264,577)		-	(201,201,222)	(63,355)
Line	Description	Total				

(757,409) Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-1A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-1A, Line 111. The ADIT balance is based on the 13 month average.

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.

ADIT (Reacquired Debt)

	V	١	
		,	

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT-190 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Benefits	828,342	-	-	-	828,34	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Bonuses & Incentives	1,896,836	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Environmental Liability	264,695	264,695	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Liability - Lega	51,301	51,301	-	-		- ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued OPEB	2,105,238		-	-		B ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Other Expenses	980,378	980,378	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Payroll Taxes - AIP	142,028	-	-	-		B ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Severance	3,738	-	-	-		BADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Vacation	904,894	904,894	-	_		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Worker's Compensation	2,970,821	-	-	1,291,968		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Allowance for Doubtful Accounts	17,982,112	17,982,112	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Asset Retirement Obligation	2,475,361	2,475,361	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Deferred Compensation	21,840	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Deferred Revenue	3,025,880	3,025,880	-	-		- ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
NJ AMA Credit	443,467	-	-	443,467		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Other Deferred Credits	(260,060	(260,060	-	-		- ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Liability	8,686,155	8,686,155	-	-		- ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Sales & Use Tax Reserve	24,560	24,563	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
State Income Taxes	(2,098	(2,098	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Charitable Contribution Carryforward	253,610	253,613	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
State Net Operating Loss Carryforward	47,435,656	7,839,061	-	39,596,595		The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant service that is included in rate base
Unamortized Investment Tax Credit	592,783	-	-	592,783		Pursuant to the requirements of ASC 740, accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances represen the deferred taxes of unamortized ITC. These amounts are removed from rate base below.
Other 190	13,519	13,519	-	-		- ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
FAS 109 Regulatory Liability Gross Up	41,725,920	41,725,920	-	-		Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base and removed below.
Subtotal: ADIT-190 (Not Subject to Proration)	132,566,982	83,965,294	-	41,924,813	6,676,875	
Less: ASC 740 ADIT Adjustments excluded from rate bas	(592,783			(592,783)		
Less: ASC 740 ADIT Adjustments excluded from rate bas Less: ASC 740 ADIT Adjustments related to AFUDC Equity	(592,783			(582,783)		
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	(41.725.920	(41.725.920)	_	-		
Less: OPEB related ADIT, Above if not separately remove	(2,105,238	(1.1,120,020)	-	-	(2,105,238	
Total: ADIT-190 (Not Subject to Proration)	88,143,042	42,239,374	-	41,332,030	4,571,638	
Wages & Salary Allocator					16.08%	6
Gross Plant Allocator				38.23%	10.507	
Transmission Allocato			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	16.536.367		_	15.801.254	735.113	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT-190 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Subject to Floration)	Total	Other Related	Relateu	Relateu	Related	Justinication
Cubbataly ADIT 400 (Cubia atta Darantian)						
Subtotal: ADIT-190 (Subject to Proration)		-		-	-	
10070070						
Less: ASC 740 ADIT Adjustments excluded from rate bas	<u>-</u>					
Less: ASC 740 ADIT Adjustments related to unamortized ITI	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	-					
Less: OPEB related ADIT, Above if not separately remove						
Total: ADIT-190 (Subject to Proration)	-			-	-	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				38.23%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-			-	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-190	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proration	132,566,982	83,965,294	-	41,924,813	6,676,875	
ADIT-190 (Subject to Proration	-	-		-	-	
Total - FERC Form 1, Page 234	132,566,982	83,965,294		41,924,813	6,676,875	

- Instructions for Account 190:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 I

  4. ADIT items related to Iabor and not in Columns C & B are included in Column I

  5. Deferred income taxes arise when items are included in Caum in different periods than they are included in related to Iabor.

6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration

(A)	(B)	(C)	(D) Only	(E)	(F)	(G)
		Gas, Production, Distribution, or	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(567,160,320	(30,444	-	(567,129,877		ADIT attributable to plant in service that is included in rate bas
CIAC	22,207,553	22,207,553	-	-		ADIT attributable to contributions-in-aid of construction excluded from rate bas
Plant Deferred Taxes - Flow-through	(15,051,793)	(15,051,793)	-	-		Plant related basis difference not currently includible in rate bas
AFUDC Equity	(13,601,945)	(9,758,504)	(3,843,441)	-		Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDC-
	1	**				Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are
						excluded from Rate Base
Subtotal: ADIT-282 (Not Subject to Proration)	(573,606,505)	(2,633,187)	(3,843,441)	(567,129,877)		
Less: ASC 740 ADIT Adjustments excluded from rate bas	-					
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	15,051,793	15,051,793	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	13,601,945	9,758,504	3,843,441	-	-	
Less: OPEB related ADIT, Above if not separately remove						
Total: ADIT-282 (Not Subject to Proration)	(544,952,767)	22,177,109	-	(567,129,877)	-	
Wages & Salary Allocator					16.089	
Gross Plant Allocator				38.23%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(216,814,015)	-		(216,814,015)		

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(246,163,728	-		(246,163,728	-	ADIT attributable to plant in service that is included in rate bas
Subtotal: ADIT-282 (Subject to Proration)	(246,163,728)		-	(246,163,728)	-	
400 740 4017 4 11 11 11 11 11 11 11 11 11 11 11 11 1						
Less: ASC 740 ADIT Adjustments excluded from rate bas	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITI	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	-					
Less: OPEB related ADIT, Above if not separately remove	-					
Total: ADIT-282 (Not Subject to Proration)	(246,163,728)		-	(246,163,728)		
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				38.23%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(94,108,508)	-	-	(94,108,508)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration	(573,606,505)	(2,633,187)	(3,843,441)	(567,129,877)	-	
ADIT-282 (Subject to Proration)	(246,163,728)	-	-	(246,163,728)	-	
Total - Pg. 275 (Form 1-F filer: see note 7, below)	(819.770.233)	(2.633.187)	(3.843.441)	(813,293,605)	-	

- instructions for account (zc) to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column (
  2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column (
  2. ADIT items related to Plant and not in Columns C & Dare included in Column 1
  4. ADIT items related to be and not in Columns C & Dare included in Column 1
  4. ADIT items related to labor and not in Columns C & Dare included in Column 1
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  6. ADIT items related to labor and not in Column 1
  7. ADIT items related to labor and not in Column 1
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  8. ADIT items related to Plant and not in Column 1
  8. ADIT items related to Plant and not in Column 1
  8. ADIT items related to Plant and not in Column 1
  8. ADIT items related to Plant and not in Column 1
  8. ADIT items related to Plant and not in Column 1
  8. A
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration
   Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Asset Retirement Obligation	(330,539	(330,539		_		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Materials Reserve	165,505	-	-	165,505		ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission
						formula.
Other Deferred Debits	(658,471)	-	-	(658,471)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission
						formula.
Pension Asset	(4,965,640)	-	-	-	(4,965,640	Included because the pension asset is included in rate base. Related to accrual recognition of expense for
						book purposes & deductibility of cash fundings for tax purposes
Regulatory Asset	(40,511,369	(40,511,369	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Asset - Accrued Vacation	(1,414,124	(1,414,124		_		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Renewable Energy Credit:	(93,328	(93,328	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Unamortized Loss on Reacquired Debt	(678,539)	(678,539)	-	-	-	The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new
						bond issue for book purposes. Excluded here since included in Cost of Del
Subtotal: ADIT-283 (Not Subject to Proration)	(48,486,504)	(43,027,899)	-	(492,966)	(4,965,640)	
Less: ASC 740 ADIT Adjustments excluded from rate bas	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITI	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	-					
Less: OPEB related ADIT, Above if not separately remove	-					
Total: ADIT-283 (Not Subject to Proration)	(48.486.504)	(43.027.899)		(492.966)	(4,965,640)	
	( , , , , , , , ,	(		, , , , , , ,	( ) ,	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				38.23%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(986.929)	_		(188.461)	(798,468)	
Tanomore.	(000,020)			(100,401)	(100,100)	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	( <b>G</b> )
		Distribution, or	Transmission	Plant	Labor	
ADIT- 283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Subtotal: ADIT-283 (Subject to Proration)	-				-	
Less: ASC 740 ADIT Adjustments excluded from rate bas	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITI	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	-					
Less: OPEB related ADIT, Above if not separately remove	-					
Total: ADIT-283 (Subject to Proration)	-				-	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				38.23%		
Transmission Allocato			100.00%			
Other Allocator		0.009	V6			
ADIT - Transmission	-		-		-	

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration	(48,486,504)	(43,027,899)	-	(492,966)	(4,965,640)	
ADIT-283 (Subject to Proration)	-	-	-	-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(48,486,504)	(43,027,899)	-	(492,966)	(4,965,640)	

- Instructions for Account 283:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column ( 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 I
  4. ADIT items related to labor and not in Columns C & D are included in Column I

- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.4

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
	Total	Other Related				. are at
ADITC-255 (Unamortized Investment Tax Credits)	I otai	Other Related	Related	Related	Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)	(2,108,796)	-	-	(2,108,796)	)	<ul> <li>Atlantic City Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credi</li> </ul>
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(2,108,796)	-	-	(2,108,796)		-
Less: Adjustment to rate base	2,108,796			2,108,796		
Total: ADIT-255	-	-	-	-		-
Wages & Salary Allocator					16.08	%
Gross Plant Allocator				38.23%		
Transmission Allocato			100.00%		·	
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	-	-		-		-

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
Investment Tax Credit Amortization	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization	283,183	-	-	283,183		Atlantic City Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization.
	200,100					
Subtotal: (Form No. 1 p. 266 & 267)	283,183		-	283,183	-	
Wages & Salary Allocator Gross Plant Allocator Transmission Allocato			100.00%	38.23%	16.08%	
Other Allocator Investment Tax Credit Amortization - Transmission	108,261	0.00%	-	108,261	-	

# Atlantic City Electric Company Accumulated Deferred Income Taxes (ADIT) Attachment 1B - ADIT Worksheet - End of Year

				December 31, 2021 (Actual)		
			Gas, Production, Distribution, or	Only Transmission	Plant	Labor
Line	ADIT (Not Subject to Proration)	Total	Other Related	Related	Related	Related
1	ADIT-190	14,636,714			13,901,601	735,113
2	ADIT-281	-	-	-	-	-
3	ADIT-282	(199,881,683)	-	-	(199,881,683)	_
4	ADIT-283	(1,717,051)		-	(186,820)	(1,530,231)
5	ADITC-255	-		-	-	-
6	Subtotal - Transmission ADIT	(186,962,020)		-	(186,166,902)	(795,118)
Line	Description	Total				

(899,718) Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-1A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-1A, Line 111. The ADIT balance is based on the 13 month average.

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.

ADIT (Reacquired Debt)

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E)	(F)	( <b>G</b> )
ADIT-190 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Benefits	828.342	Other Related	Related	Related		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accided Belletia	020,342		-		020,342	recoverable in the transmission formula
Accrued Bonuses & Incentives	1,896,836		-	-	1,896,836	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
						recoverable in the transmission formula
Accrued Environmental Liability	264,695	264,695	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Liability - Lega	51,30	51,301	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued OPEB	3,466,211		-	-	3,466,211	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accrued Other Expenses	1,667,913	1.667.913				recoverable in the transmission formula  ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Payroll Taxes - AIP	142,028	1,00,100,1			142.026	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accided Faylor Faxes - All	142,020	·	-			recoverable in the transmission formula
Accrued Severance	3,738	-	-	-	3,73	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
						recoverable in the transmission formula
Accrued Vacation	904,894	904,894	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Worker's Compensation	2,970,821	-	-	1,291,968	1,678,853	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
						recoverable in the transmission formula
Allowance for Doubtful Accounts	17,982,112	17,982,112	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Asset Retirement Obligation	2,475,361	2,475,361	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Deferred Compensation	21,840	-	-	-	21,840	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
						recoverable in the transmission formula
Deferred Revenue	3,025,880	3,025,880	-		-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
NJ AMA Credit	443,467	-	-	443,467	-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Other Deferred Credits	49 150	49 150				recoverable in the transmission formula  ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Other Deterred Credits Regulatory Liability	49,15t 8,686,15f	49,15L 8,686,155	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul  ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Sales & Use Tax Reserve	24.56	24,560	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul  ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
State Income Taxes	(2,098	(2,098	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul  ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Charitable Contribution Carryforward	253.61	253.613	-			ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
State Net Operating Loss Carryforward	42.786.097	7.839.061	-	34.947.036		The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in
Otate Not Operating 2000 Carrytoward	42,700,007	7,055,001	-	34,347,030		service that is included in rate base
Unamortized Investment Tax Credit	672,385	-	-	672,385	-	Pursuant to the requirements of ASC 740, accumulated deferred income taxes must encompass all timing
						differences regardless of whether the difference is normalized or flowed-through. These balances represent
						the deferred taxes of unamortized ITC. These amounts are removed from rate base below.
Other 190	13,519	13,519	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
FAS 109 Regulatory Liability Gross Up	56,700,569	56,700,569	-	-	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This
						balance is excluded from rate base and removed below.
Subtotal: ADIT-190 (Not Subject to Proration)	145.329.393	99,936,688	-	37.354.856	8.037.849	
· · ·				. , ,	-,,-	
Less: ASC 740 ADIT Adjustments excluded from rate bas	(672,385		-	(672,385)		
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabiliti€	(56,700,569	(56,700,569)	-	-	-	
Less: OPEB related ADIT, Above if not separately remove	(3,466,211	-	-	-	(3,466,211)	
Total: ADIT-190 (Not Subject to Proration)	84,490,228	43,236,119	-	36,682,471	4,571,638	
,						
Wages & Salary Allocator					16.08%	
Gross Plant Allocator		<del></del>		37.90%		
Transmission Allocato		<u> </u>	100.00%			
Other Allocator		0.00%				
ADIT - Transmission	14,636,714		-	13,901,601	735,113	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT-190 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Subject to Floration)	Total	Other Related	Relateu	Related	Related	Justinication
Cubbataly ADIT 400 (Cubia at tan Darantian)						
Subtotal: ADIT-190 (Subject to Proration)		-		-	•	
10071010171						
Less: ASC 740 ADIT Adjustments excluded from rate bas	<u>-</u>					
Less: ASC 740 ADIT Adjustments related to unamortized ITI	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	-					
Less: OPEB related ADIT, Above if not separately remove						
Total: ADIT-190 (Subject to Proration)	-					
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				37.90%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-					

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-190	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proration	145,329,393	99,936,688	-	37,354,856	8,037,849	
ADIT-190 (Subject to Proration	-	-		-	-	
Total - FERC Form 1, Page 234	145,329,393	99,936,688		37,354,856	8,037,849	

- Instructions for Account 190:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 I

  4. ADIT items related to Iabor and not in Columns C & B are included in Column I

  5. Deferred income taxes arise when items are included in Caum in different periods than they are included in related to Iabor.

6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(527,204,710)	227.641	-	(527,432,351		ADIT attributable to plant in service that is included in rate bas
CIAC	20,072,943	20,072,943	-	-	-	ADIT attributable to contributions-in-aid of construction excluded from rate bas
Plant Deferred Taxes - Flow-through	(15,326,374)	(15,326,374)	-	-	-	Plant related basis difference not currently includible in rate bas
AFUDC Equity	(10,604,085)	(7,818,060)	(2,786,025)	-	-	Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDC-
* *	, , , ,	* * * * * * * * * * * * * * * * * * * *				Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are
						excluded from Rate Base
Subtotal: ADIT-282 (Not Subject to Proration)	(533,062,225)	(2,843,850)	(2,786,025)	(527,432,351)	-	
Less: ASC 740 ADIT Adjustments excluded from rate bas	10,604,085	7,818,060	2,786,025		-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	15,326,374	15,326,374	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	-			-		
Less: OPEB related ADIT, Above if not separately remove	-					
Total: ADIT-282 (Not Subject to Proration)	(507,131,767)	20,300,584	-	(527,432,351)	-	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				37.90%	·	
Transmission Allocato			100.00%	· ·	·	
Other Allocator		0.00%			·	
ADIT - Transmission	(199,881,683)	-		(199,881,683)		

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(245,640,515		-	(245,640,515		ADIT attributable to plant in service that is included in rate bas
Subtotal: ADIT-282 (Subject to Proration)	(245,640,515)	-		(245,640,515)		
Less: ASC 740 ADIT Adjustments excluded from rate bas	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITI	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	-					
Less: OPEB related ADIT, Above if not separately remove	-					
Total: ADIT-282 (Not Subject to Proration)	(245,640,515)		•	(245,640,515)	-	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				37.90%		
Transmission Allocato			100.00%		<del>_</del>	
Other Allocator		0.00%				
ADIT - Transmission	(93,090,686)	-		(93,090,686)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration	(533,062,225)	(2,843,850)	(2,786,025)	(527,432,351)	-	
ADIT-282 (Subject to Proration)	(245,640,515)	-	-	(245,640,515)	-	
Total - Pg. 275 (Form 1-F filer: see note 7, below)	(778,702,740)	(2.843.850)	(2.786.025)	(773,072,865)	-	

- instructions for account (zc) to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column (
  2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column (
  2. ADIT items related to Plant and not in Columns C & Dare included in Column 1
  4. ADIT items related to be and not in Columns C & Dare included in Column 1
  4. ADIT items related to labor and not in Columns C & Dare included in Column 1
  4. ADIT items related to labor and not in Columns C & Dare included in Column 1
  6. ADIT items related to labor and not in Column 1
  7. ADIT items related to labor and not in Column 1
  8. ADIT items related to labor and not in Column 1
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  8. ADIT items related to Plant and not in Column 1
  8. ADIT items related to Plant and not in Column 1
  8. ADIT items related to Plant and not in Column 1
  8. A
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration
   Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Asset Retirement Obligation	(330,539	(330,539		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Materials Reserve	165,505	-	-	165,505		ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Other Deferred Debits	(658,471)	-	-	(658,471)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Pension Asset	(9,516,444)	-	-	-	***	Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash fundings for tax purposes
Regulatory Asset	(35,230,278	(35,230,278		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Asset - Accrued Vacation	(1,414,124	(1,414,124		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Asset - FERC Transmission True-uj	(93,328	(93,328		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Renewable Energy Credits	(824,776)	(824,776)	-	-		The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new bond issue for book purposes. Excluded here since included in Cost of Del
Unamortized Loss on Reacquired Debt	(983,311)	(983,311)	-	-		The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new bond issue for book purposes. Excluded here since included in Cost of De
Subtotal: ADIT-283 (Not Subject to Proration)	(48,885,766)	(38,876,356)	-	(492,966)	(9,516,444)	
Less: ASC 740 ADIT Adjustments excluded from rate bas	-					
Less: ASC 740 ADIT Adjustments related to unamortized IT	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	-					
Less: OPEB related ADIT, Above if not separately remove						
Total: ADIT-283 (Not Subject to Proration)	(48,885,766)	(38,876,356)	-	(492,966)	(9,516,444)	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				37.90%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(1,717,051)	-	-	(186,820)	(1,530,231)	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT- 283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Table 1 to Complete to 1 to cation,	II .	Other reduced	rtolutou	Ttolutou	riolatoa	- Continuent
Subtotal: ADIT-283 (Subject to Proration)	-	-		-		
Less: ASC 740 ADIT Adjustments excluded from rate bas	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITI	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	-					
Less: OPEB related ADIT, Above if not separately remove	-					
Total: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator Gross Plant Allocator					16.08%	
				37.90%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	<u> </u>	-	-	-	-	

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration	(48,885,766)	(38,876,356)	-	(492,966)	(9,516,444)	
ADIT-283 (Subject to Proration	-	-	-	-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(48,885,766)	(38,876,356)	-	(492,966)	(9,516,444)	

- Instructions for Account 283:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column (
  2. ADIT items related only to Transmission are directly assigned to Column D
  3. ADIT items related to Plant and not in Columns 0 & D are included in Column I
  4. ADIT items related to Iabor and not in Columns 0 & D are included in Column I
  5. Deferred income taxes arise when items are included in Calumn I
  6. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.4

(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADITC-255 (Unamortized Investment Tax Credits)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Part of 200 (Strain of 1200 in 1700 in off 1200 in off	Total	other reduced	Ttolutou	rtolatoa	rtolatoa	outinous of the second of the
Account No. 255 (Accum. Deferred Investment Tax Credits)	(2,391,980)	-	-	(2,391,980	)	<ul> <li>Atlantic City Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credi</li> </ul>
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(2,391,980)		-	(2,391,980)		-
Less: Adjustment to rate base	2,391,980			2,391,980		
Total: ADIT-255	-			-		
Wages & Salary Allocator Gross Plant Allocator				37.90%	16.08	<mark>%</mark>
Transmission Allocator			100.00%	37.90%		
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	-	-	-	-		

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F) Labor	(G)
Investment Tax Credit Amortization	Total	Distribution, or Other Related	Transmission Related	Related	Related	Justification
Investment Tax Credit Amortization	316.224	-	-	316,224		Allamic City Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income lax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization,
	310,224					
Subtotal: (Form No. 1 p. 266 & 267)	316,224	-		316,224	-	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				37.90%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	119,840		-	119,840	-	

## Atlantic City Electric Company Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated Attachment 1D - ADIT Rate Base Adjustment

Total Days in Future Test Period Preserve Proration (Actual vs Projected) (Note E) Days Per Month January February March April May June July August Septemb October Novemb 3,570,954 3,570,954 3,570,954 3,570,954 3,570,954 3,570,954 3,570,954 3,570,954 3,570,954 3,570,954 3,570,954 3,570,954 3,570,954 3,570,954 50.00% 50.00% 50.00% 50.00% 50.00% 86.45% 71.96% 57.48% 43.46% 28.97% 14.95% 0.47% (Note F) (Col. (H), Line 15 + Line 16 (Col. (M), Line 15 + Line 16 Ending Balance - Deficient / (Excess) ADIT Not Subject to Pri Ending Balance - Deficient / (Excess) ADIT Adjustment Ending Balance - Deficient / (Excess) ADIT 18 19 20 2022 Projected (Note F) (Col. (H), Line 18 + Line 19 (Col. (M), Line 18 + Line 19 ([Col. (H), Line 17 + Line 20] /2 (Col. (H), Line 13 ) (Col. (H), Line 21 + Line 22 ([Col. (M), Line 17 + Line 20] /2 (Col. (M), Line 13 ] (Col. (M), Line 21 + Line 22] 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 (48,664,518 (48,640,275 (48,616,031) (48,591,788) (48,557,545) (48,525,528) (48,490,736) (48,462,867) (48,441,796) (48,427,748) (48,420,498) (48,420,498) (48,420,271) 50.00% 50.00% 50.00% 50.00% 86.45% 71.96% 57.48% 43.46% 28.97% 14.95% 0.47% 24,243 24,243 24,243 24,243 24,243 41,916 34,892 27,869 21,071 14,048 7,250 227 Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration Beginning Balance - Deficient / (Excess) ADIT Adjustmen Beginning Balance - Deficient / (Excess) ADIT 38 39 40 (Note F) (Col. (H), Line 38 + Line 39 (10,887,586) (Col. (M), Line 38 + Line 39 41 42 43 Ending Balance - Deficient / (Excess) ADIT Not Subject to Ending Balance - Deficient / (Excess) ADIT Adjustmen/ Ending Balance - Deficient / (Excess) ADIT 2022 Projected (Note F) (Col. (H), Line 41 + Line 42 ([Col. (H), Line 40 + Line 43] /2 (Col. (H), Line 36 ) (Col. (H), Line 44 + Line 45 (5,443,793 (48,420,271 (53,864,065) ([Col. (M), Line 40 + Line 43] / (Col. (M), Line 36 | (Col. (M), Line 44 + Line 45) 44 45 46 47 January February March April May June July August September October November December Total (Sum of 48 49 50 51 52 53 54 55 56 57 58 59 60 50.00% 50.00% 50.00% 50.00% 50.00% 86.45% 71.96% 57.48% 43.46% 28.97% 14.95% 0.47% 61 62 63 (Note F) (Col. (H), Line 61 + Line 62 (Col. (M), Line 61 + Line 62) Ending Balance - Deficient / (Excess) ADIT / Ending Balance - Deficient / (Excess) ADIT / Ending Balance - Deficient / (Excess) ADIT 64 65 66 2022 Projected (Note F) (Col. (H), Line 64 + Line 65 (Cal. (M), Line 64 + Line 65 ([Col. (M), Line 63 + Line 66] /2 (Col. (M), Line 59 ) (Col. (M), Line 67 + Line 68) ([Col. (H), Line 63 + Line 66] /2 (Col. (H), Line 59 ) (Col. (H), Line 67 + Line 68 67 68 69 Deficient / (Exc ADIT - 190 ADIT - 282 ADIT - 283 Unamortized D ADIT - 190 ADIT - 282 ADIT - 283 (Col. (H), Line 23) (Col. (H), Line 46) (Col. (H), Line 69) (Entered in ATT H-(Col. (M), Line 23) (Col. (M), Line 46) (Col. (M), Line 69) Actual Monthly Activity Total Days in Future Test Period Days Per Month 74 January February March April May June July August Septembe October Novembe 75 76 77 78 79 80 81 82 83 84 85 86 87 50.00% 50.00% 50.00% 50.00% 50.00% 86.45% 71.96% 57.48% 43.46% 28.97% 14.95% 0.47% (Note F) (Col. (H), Line 88 + Line 89 2022 Projected (Note F) (Col. (H), Line 91 + Line 92 Ending Balance - Deficient / (Excess) ADIT No Ending Balance - Deficient / (Excess) ADIT Ad Ending Balance - Deficient / (Excess) ADIT (Col. (M), Line 91 + Line 92) ([Col. (H), Line 90 + Line 93] /2 (Col. (H), Line 86 ) (Col. (H), Line 94 + Line 95 ([Col. (M), Line 90 + Line 93] / (Col. (M), Line 86 ) (Col. (M), Line 94 + Line 95) Average Balance as adjusted (non-prorate Prorated Deficient / (Excess) ADIT Deficient / (Excess) ADIT - Account 190

	Deficient / (Excess) Accumulated De	eferred Income Ta	ixes - Property (Account	t No. 28									
	(A)	(B)	Days in Period (C)	(D)	(E)	Projection - Proratio (F)	n of Deficient / (Excess) (G)	ADIT ActivityNote A) (H)	(1)	Actual - Pro	ration of Deficient / (Excess (K)	(L)	(M)
	(A)	(B)	(C)		(E)	(F)		(H) Prorated	(1)				(M) Preserved Prorated
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
97	Deficient / (Excess) ADIT Subject to Pr					12/31/2021 (Actuals)							-
98	January	31		- 214	50.00%								
99 100	February March	31 28 31		- 214	50.00% 50.00%								
101	April	30		- 214			1						
102	May	31		- 214			:						:
103	June	30	18	15 214	86.45%	1				1			
104	July	31	15	4 214					-				
105	August	31	12	3 214	57.48%				-				
106	September	30	9	13 214	43.46%	-	-		-		-	-	-
107	October	31		12 214			-		-				
108 109	November	30	3	12 214	14.95%								
110	Total (Sum of Lines 98 - 109)	365		1 214	0.47%	-							
110	ross (dan or times so - ros)	505											
111	Beginning Balance - Deficient / (Exces	s) ADIT Not Subje	ct to Proration			12/31/2021 (Actuals)							-
112	Beginning Balance - Deficient / (Exces	s) ADIT Adjustmer	1			(Note F)							
113	Beginning Balance - Deficient / (Exces	s) ADIT				(Col. (H), Line 111 + Line 112		-	(Col. (M), Line 111 + Lin	ne 112			-
114 115	Ending Balance - Deficient / (Excess) /	ADIT Not Subject t	o Proration			2022 Projected		-					-
	Ending Balance - Deficient / (Excess) /	ADIT Adjustmen						-	(Cal. (M) 1 lan 444 : 1 la	- 445			
116	Ending Balance - Deficient / (Excess) A	ALJII				(Col. (H), Line 114 + Line 115			(Col. (M), Line 114 + Lin	E 110			-
117	Average Balance as adjusted (non-pro	colod				([Col. (H), Line 113 + Line 116] /2			([Col. (M), Line 113 + Li	ne 1161 /2			
118	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 109 )			(Col. (M), Line 109 )	110/12			
119	Deficient / (Excess) ADIT - Account	282				(Col. (H), Line 117 + Line 118			(Col. (M), Line 117 + Lin	ne 118			
						((-),			( (-),				-
	Deficient / (Excess) Accumulated De	eferred Income Ta	ixes - Other (Account No	o. 28									
			Days in Period				n of Deficient / (Excess)				ration of Deficient / (Excess		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) Prorated	(1)	(J)	(K)	(L)	(M) Preserved Prorated
		Davs	Prorated Days	Total Days	Proration Amount	Projected	Prorated Projected	Profested Balance	Actual Monthly	Difference	Preserve Proration	Preserve Proration	Actual Balance
Line	Month	Per Month	Per Month	Per Future			Monthly Activity		Actual Monthly Activity	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	
		Per Month	Her Month	Test Period	(Column C / Column D)	Monthly Activity	(Column E x Column F)	(Col. G Plus Col. H, Preceding Balance)	Activity	(Note C)	(Note D)	(Note E)	(Col. K + Col. L + Col. M, Preceding Balance)
				-				, Balancei					Preceding Balance:
120	ADIT Subject to Proration					12/31/2021 (Actuals)		-					
121	January	31		- 214	50.00%	-	-		-		-	-	-
122	February	28		- 214	50.00%		-		-				
123	March	31		- 214		-	-		-		-	-	
124 125	April May	30 31		- 214	50.00% 50.00%	-	-		-		-	-	
125 126	June	31	18			-	-		-	-			
127	July	31	15	4 21						1			-
128	August	31	12	3 214			1						
129	September	30	9	13 214	43.46%	_							
130	October	31	6	2 214	28.97%	_							
131	November	30	3						-				
132	December	31		1 214	0.47%								
133	Total (Sum of Lines 121 - 132)	365									-	-	
134	Beginning Balance - Deficient / (Exces	-) ADITAL- Code	et to December			12/31/2021 (Actuals)							
135	Beginning Balance - Deficient / (Exces	s) ADIT Adjustman	CLID FIGHWOIL			(Note F)							
136	Beginning Balance - Deficient / (Exces	s) ADIT				(Col. (H), Line 134 + Line 135			(Col. (M), Line 134 + Lin	ne 135			
									(),54 . La	***			
137	Ending Balance - Deficient / (Excess) A	ADIT Not Subject t	o Proration			2022 Projected		-					
138	Ending Balance - Deficient / (Excess) A	ADIT Adjustmen				(Note F)							
139	Ending Balance - Deficient / (Excess) A	ADIT				(Col. (H), Line 137 + Line 138			(Col. (M), Line 137 + Lin	ne 138			-
140													
140 141	Average Balance as adjusted (non-pro Prorated Deficient / (Excess) ADIT	named .				([Col. (H), Line 136 + Line 139] /2			([Col. (M), Line 136 + Li	ne rasj/2			
141		222				(Col. (H), Line 132 ) (Col. (H), Line 140 + Line 141		<del></del>	(Cal. (M), Line 132 ) (Cal. (M), Line 140 + Lin	m 141			·
172	Deficient / (Excess) ADIT - Account	203				(CO. (11), Ellie 140 + Ellie 141			(Out. (m), Little 140 + Lit	W 1791			
	Unamortized Deficient / (Excess) AD	IT - State (Projec				Unamortized Deficient / (Exces	s) ADIT - State (Actual						
	(A)		(B)		(C)	(D)		(E)	(F)				
Line	Deficient / (Excess) Deferred Income	Taxes	Reference		EOY Balance	Deficient / (Excess) Deferred In	come Taxes	Reference	Projected EOY Balance				
					Balance				EUY Balance				
143 144	ADIT - 190 ADIT - 282		(Col. (H), Line 95)		\$ -	ADIT - 190 ADIT - 282		(Col. (M), Line 96)	5 -				
			(Col. (H), Line 119)		-			(Col. (M), Line 119)					
145	ADIT - 283		(Col. (H), Line 142)			ADIT - 283		(Col. (M), Line 142)					
146	Unamortized Deficient / (Excess) AD	OIT - Stat	(Entered in ATT H-1A, I	Line 41b	<u>s .</u>	Unamortized Deficient / (Exces	s) ADIT - Stat	(Entered in ATT H-1A, Line 41b)	<u>s .</u>				

2. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column. H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.

- A This section is used to calculate the projected effecter ((excess) ADIT balances. The computations in columns AH of this workpaper apply the prosition rules of Reg. Sec. 1.6(71)-(1)(6)(6) to the projected annual activity of dedicent I (excess) accumulated detered isomer taxes subject to the normalization requirements. Activity related to the professor of the account balances or subject to the professor requirement are average intend of prostate. For deficient (excess) accumulated detered isomer taxes adjust to the normalization requirements and the professor activity for the professor of the professor activity to the professor of the professor activity to th
- This section is used to colorable the actual deficient (screen) ACT balances. The computation is notioners. ANI of this suchapor apply the promise notes of Reg. Sec. 1.18(1).1(1)(ii) and amonging in accordance with IRC Section 18(0)(iii) consistency regressment to the actual among addingly of deficient (screen) ACCT and the product reviews regiment and screen of deficient (screen) ACCT and the product reviews regiment will result in a product access and the in the product reviews regiment will result in an adjustment to the proposed promate deficient (screen) ACCT activity by (to precent of the other special reviews regiment will result in an adjustment to the proposed promate ACCT activity by (to precent of the other special reviews regiment will result in an adjustment to the proposed promate ACCT activity by (to precent of the other special reviews regiment will result in an adjustment to the proposed promate ACCT activity by (to precent of the other special reviews regiment will result in an adjustment to the proposed promate ACCT activity by (to precent of the other special reviews regiment will result in an adjustment to the proposed promate ACCT activity by (to precent of the other special reviews regiment and the special revie
- ture portion of the test period is averaged rather than promoted.

  Country (3) the difference schemen projected monthly and studied monthly activity (Coultem (1) minus Coultern (F)) is expected, projected and studied activity are both projected and studied with the projected and studied activity are projected and studied activity

## Atlantic City Electric Company Deficient / (Excess) Deferred Income Taxes - Transmission Allocated Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

		i cuciai be	Molenti (Excess) Dele	red Income Taxes			
			Tax Cuts and Jobs Act	of 2017			
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) December 31, 2017 ADIT	(E) December 31, 2021 BOY	(F) Current Year	(G) December 31, 202 EOY
1	Hunratested New Property		. —	Deficient / (Excess)	Balance	Amortization	Balance
2	Unprotected Non-Property  ADIT - 190	(Note A)	4 Years	\$ (831,666)			
3	ADIT - 281	(Note A)	4 Years	- (031,000)	-	-	
4 5	ADIT - 282 ADIT - 283	(Note A)	4 Years 4 Years	(5,013,302)	-	-	
6	Subtotal - Deficient / (Excess) ADIT	(NOTE A)	4 10013	\$ (5,844,968)	\$	\$	\$
				(0,044,000)	•	•	•
7	Unprotected Property	<del></del>					
8 9	ADIT - 190 ADIT - 281	(Note A) (Note A)	5 Years 5 Years	\$ -	\$ -	\$ - \$ -	\$
10	ADIT - 282	(Note A)	5 Years	(54,437,931.94)	(10,887,586)	10,887,586	
11	ADIT - 283	(Note A)	5 Years	-	-	\$ -	
12	Subtotal - Deficient / (Excess) ADIT			\$ (54,437,932)	\$ (10,887,586)	\$ 10,887,586	\$
13	Protected Property						
14	ADIT - 190	(Note A)	ARAM	\$ 3,570,954	\$ 3,570,954	\$ -	\$ 3,570,
15 16	ADIT - 281 ADIT - 282	(Note A) (Note A)	ARAM ARAM	(51,415,785)	(48,688,762)	581,842	(48,106,
17	ADIT - 283	(Note A)	ARAM	(51,415,765)	(40,000,702)	-	(40,100,
18	Subtotal - Deficient / (Excess) ADIT			\$ (47,844,831)	\$ (45,117,808)	\$ 581,842	\$ (44,535,
19	Total - Deficient / (Excess) ADIT			\$ (108,127,731)	\$ (56,005,394)	\$ 11,469,429	\$ (44,535,
			Tax Reform Act of 1	986			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
			Amortization	September 30, 2018	December 31, 2021		December 31, 20
ne	Deficient / (Excess) Deferred Income Taxes	Notes	Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
20	Protected Property			Delicient / (Excess)	Datanoo	7 UTIOTAL CALOTT	Dalarioo
21	ADIT - 190	(Note B)	ARAM	\$ -	\$ -	\$ -	S
22	ADIT - 281	(Note B)	ARAM	·	-	-	
23 24	ADIT - 282 ADIT - 283	(Note B) (Note B)	ARAM ARAM	(228,106)			
25	Subtotal - Deficient / (Excess) ADIT	(NOTE D)	AION	\$ (228,106)	\$	\$	s
26	Total - Deficient / (Excess) ADIT			\$ (228,106)	\$ -	\$ -	\$
		Total Federal	Deficient / (Excess) De	eferred Income Taxes			
	(A)	(B)	(C)	(D)	(E) December 31, 2021	(F)	(G) December 31, 2
ne	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
27	Unprotected Non-Property						
28	ADIT - 190			\$ (831,666)	\$ -	\$ -	\$
29 30	ADIT - 281 ADIT - 282			-	5	Ē	
31	ADIT - 282 ADIT - 283			(5,013,302)			
32	Subtotal - Deficient / (Excess) ADIT			\$ (5,844,968)	\$ -	\$ -	\$
33	Unprotected Property						
34	ADIT - 190			\$ -	\$ -	\$ -	\$
35 36	ADIT - 281 ADIT - 282			(E4 427 020)	(10,887,586)	10,887,586	
36	ADIT - 282 ADIT - 283			(54,437,932)	(10,887,586)	10,887,586	
38	Subtotal - Deficient / (Excess) ADIT			\$ (54,437,932)	\$ (10,887,586)	\$ 10,887,586	\$
39	Protected Property						
40	ADIT - 190	<del>_</del>		\$ 3,570,954	\$ 3.570.954	s -	\$ 3,570,
41	ADIT - 281			-	-	-	
42	ADIT - 282			(51,643,891)	(48,688,762)	581,842	(48,106
	ADIT - 283			-	-	-	
43 44	Subtotal - Deficient / (Excess) ADIT			\$ (48,072,937)	\$ (45,117,808)	\$ 581,842	\$ (44,535,

		Total Federal D	eficient / (Excess) De	ferred Income Taxes			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	December 31, 2021 BOY Balance	Current Year Amortization	December 31, 202 EOY Balance
46	ADIT - 190			\$ 2,739,288	\$ 3,570,954	\$ -	\$ 3,570,98
47 48	ADIT - 281 ADIT - 282			(106,081,823)	(59,576,348)	11,469,429	(48,106,92
49	ADIT - 283			(5,013,302)	- 1	-	-
50 51	Total - Deficient / (Excess) ADIT Tax Gross-Up Factor	ATT H-1A, Line 132b		\$ (108,355,837)	\$ (56,005,394)	\$ 11,469,429 1.39	\$ (44,535,96
52	Regulatory Asset / (Liability)	ATTIFIA, LINE 1320		\$ (150,724,491)	\$ (77,904,290)	\$ 15,954,136	\$ (61,950,15
		Federal Inco	ome Tax Regulatory	Asset / (Liability)			
	(A)	(B)	(C)	(D)	(E) December 31, 2021	(F)	(G)
Line	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	December 31, 2021 BOY Balance	Current Year Amortization	December 31, 202 EOY Balance
53	Account 182.3 (Other Regulatory Assets)	-		\$ -	\$ -	\$ -	\$ -
54 55	Account 254 (Other Regulatory Liabilities)  Total - Transmission Regulatory Asset / (Liability)			(150,724,491) \$ (150,724,491)	(77,904,290) \$ (77,904,290)	15,954,136 \$ 15,954,136	\$ (61,950,15 \$ (61,950,15
		State Defici	ent / (Excess) Deferre State Tax Rate Cha				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT	December 31, 2021 BOY	Current Year	December 31, 202 EOY
56	Unprotected Non-Property	· <del></del>	Fixed Period	Deficient / (Excess)	Balance	Amortization	Balance
57	ADIT - 190	-	4 Years	\$ -	\$ -	\$ -	\$ -
58 59	ADIT - 281 ADIT - 282		4 Years 4 Years	<u> </u>	-	Ī.	1
60	ADIT - 283		4 Years	-	-	-	-
61	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
62 63	ADIT - 190		5 Years	s -	s -	\$ -	s -
64	ADIT - 281		5 Years	-	-	-	-
65 66	ADIT - 282 ADIT - 283		5 Years 5 Years		-	-	1
67	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
68	Protected Property	-					
69 70	ADIT - 190 ADIT - 281		NA NA	\$ -	\$ -	s -	s -
71	ADIT - 282		NA	-	-	-	-
72	ADIT - 283		NA	<u>-</u>	<u>-</u>	\$ -	S -
73 74	Subtotal - Deficient / (Excess) ADIT  Total - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
/	Total - Delicient / (Excess) ADT					<u> </u>	-
	<b></b>		ficient / (Excess) Defe		<b>(5)</b>		(0)
	(A)	(B)	(C) Amortization	(D)	(E) December 31, 2021	(F)	(G) December 31, 202
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
75 76	Unprotected Non-Property  ADIT - 190	-		s -	s -	\$ -	s -
77	ADIT - 281			-	-	-	-
78 79	ADIT - 282 ADIT - 283						
80	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
81	Unprotected Property	-					
82 83	ADIT - 190 ADIT - 281			\$ -	\$ -	\$ -	\$ -
84	ADIT - 282			-	1	1	
85 86	ADIT - 283 Subtotal - Deficient / (Excess) ADIT			s -	<u>-</u>	\$ -	s -
				•	-	÷ -	•
	Protected Property ADIT - 190			s -	s -	\$ -	s -
87	UDII - 190			÷ -	-	• -	-
88 89	ADIT - 281						
88	ADIT - 282			<u> </u>	-	-	-
88 89 90				\$ -	\$ -	\$ -	\$ -

		Total Sta	te Deficient / (Exces	s) Deferred Income	Taxes					
	(A)	(B)	(C)	(D)	Decer	(E) nber 31, 2021		(F)	Decemb	(G) er 31, 2022
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Fixed Period	ADIT Deficient / (Excess	s)	BOY Balance		ent Year ertization		EOY alance
75 76 77 78	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$ -	\$	-	\$	- - -	\$	-
79	Total - Deficient / (Excess) ADIT			\$ -	\$	-	\$	-	\$	-
80	Tax Gross-Up Factor	ATT H-1A, Line 132b		1.3	39	1.39		1.39		1.39
81	Regulatory Asset / (Liability)			\$ -	\$	-	\$		\$	-
		State	Income Tax Regula	tory Asset / (Liability	)					
	(A)	(B)	(C)	(D)	Decer	(E) nber 31, 2021		(F)	Decemb	(G) er 31, 2022
Line	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess		BOY Balance		ent Year ortization		EOY alance
82 83	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$ -	\$	-	\$	-	\$	
84	Total - Transmission Regulatory Asset / (Liability)			\$ -	S		S		S	
					•		4			
		Federal and	d State Income Tax F	Regulatory Asset / (L	,		•			
	Federal an	Federal and		* /	iability)	rred Income Ta	•		·	
	Federal an			* /	.iability)  Deficient Defe	(E)	xes	(F)		(G)
Line		d State Income Tax Regula	atory Asset / (Liability	/) related to Excess /	iability)  Deficient Defe		ixes	(F) ent Year		(G) er 31, 2022 EOY
Line 85 86	(A)	d State Income Tax Regula	atory Asset / (Liability	(D) ADIT	Deficient Defe	(E) nber 31, 2021 BOY	Curr Amo	ent Year	\$	er 31, 2022 EOY

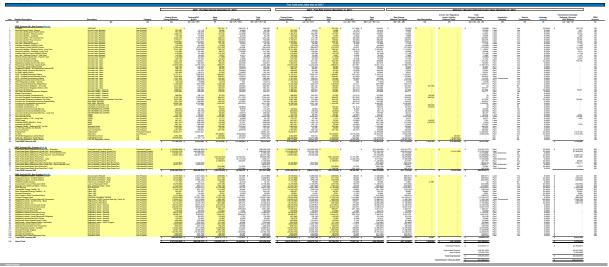
### Instructions

- 1. For transmission allocated deficient / (excess) deferred income taxes related to rate changes occurring after September 30, 2018, insert new amortization table that delineate the deficient and excess deferred taxes by protected property, unprotected property, and unprotected non-property by ADIT category.
- 2. Set the amortization period for unprotected property to 5 years and unprotected non-property to 4 years. The amortization of deficient and (excess) ADIT designated as protected will be calculated using the Average Rate Assumption Method (ARAM) or a manner that compiles with the normalization requirements.
- 3. Update applicable formulas in the "Total Federal Deficient / (Excess) Deferred income Taxes" and "Total State Deficient / (Excess) Deferred income Taxes" sections to ensure appropriate inclusion of deficient / (excess) ADIT deferred income taxes related to rate changes occurring after September 30, 2018.
- 4. Insert note explaining the event giving rise to the deficient / (excess) ADIT including the start and end date for the amortization. The amortization ceases after the related regulatory asset / liability is drawn down to zero.

### Notes

- A Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments, tax return amendments, or new IRS guidance. The amortization of protected property in excess) ADIT will be fully amortized by December 31, 2022. The unprotected property related deficient and (excess) ADIT will be fully amortized by December 31, 2022. The unprotected non-property related excess and deficient ADIT will be fully amortized by December 31, 2021. Note The amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- B The remaining unamortized excess and deficient ADIT related to the Tax Reform Act of 1986 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 et The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

Allania City Electric Company Accommission Deleveral Income Towas Remeasurement Allaniament F - Delicient / (Bassen) Deleveral Income Towas Wart



A Companion of these approximate on expensions of contract an expension good about a change is galaxies bore to inferent forces to find the contract and the co

## Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 263 Col (i)	Allocator	Allocated Amount				
Plant Related	Gross Plant Allocator						
1 Real property (State, Municipal or Local) 2 Personal property 3 City License 4 Federal Excise	2,275,831 0 0						
Total Plant Related	2,275,831	38.2300%	870,051				
Labor Related	Wage	es & Salary Alloca	ator				
5 Federal FICA & Unemployment and Unemployment( State) 6	2,727,054						
Total Labor Related	2,727,054	16.0799%	438,507				
Other Included	Gro	oss Plant Allocate	or				
7 Miscellaneous							
Total Other Included	0	38.2300%	0				
Total Included			1,308,558				
Excluded							
8 State Franchise tax	-						
9 TEFA 10 Use & Sales Tax	(383,294)						
10.1 BPU Assessment	3,454,421						
10.2 Excluded State Dist RA Amort in line 5	-						
11 Total "Other" Taxes (included on p. 263)	8,074,012						
12 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	8,074,012						
13 Difference	(0)						

### Criteria for Allocation:

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

### Attachment 3 - Revenue Credit Workpaper

		То	tal Amount	Allocation Factor	Allocation %	Total Amount Included In Rates
Account 454 - Rent from Electric Property  1 Rent from Electric Property - Transmission Related (Note 3)		S	1.630.357	Transmission	100%	\$ 1.630.357
2 Total Rent Revenues	(Sum Lines 1)	S	1,630,357	Hansinission	10076	\$ 1,630,357
2 Total Relit Revenues	(Sum Lines 1)	3	1,030,357			3 1,000,007
Account 456 - Other Electric Revenues (Note 1)						
3 Schedule 1A		\$	833,860	Transmission	100%	\$ 833,860
4 Net revenues associated with Network Integration Transmission Service (NITS) for which	the					
load is not included in the divisor (difference between NITS credits from PJM and PJM Ni	TS					
charges paid by Transmission Owner) (Note 4)				Transmission	100%	\$ -
5 Point to Point Service revenues for which the load is not included in the divisor received	by Transmission Owner (Note 4)	\$	1,692,583	Transmission	100%	\$ 1,692,583
6 PJM Transitional Revenue Neutrality (Note 1)				Transmission	100%	\$ -
7 PJM Transitional Market Expansion (Note 1)				Transmission	100%	\$ -
8 Professional Services (Note 3)				Transmission	100%	\$ -
9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		\$	619,380	Transmission	100%	\$ 619,380
10 Rent or Attachment Fees associated with Transmission Facilities (Note 3)				Transmission	100%	\$ -
11 Affiliate Credits		\$	1,802,034	Wages and Salaries	16.08%	\$ 289,765
11a Miscellaneous Credits (Attachment 5)		\$	371,242	Various		\$ 371,242
12 Gross Revenue Credits	(Sum Lines 2-11)	\$	6,949,456			\$ 5,437,187
13 Less line 18g		\$	(1,044,325)	Transmission	100%	
14 Total Revenue Credits						\$ 4,392,862

### Revenue Adjustment to determine Revenue Credit

- The continue support of the continue state o
- 16 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Takes, the associated trevelous are in its allocation in the fullar.

  The St. Standard parameter for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for selecommunications; (2) transmission lower licenses for wireless antennas; (3) right-of-way properly leases for faming, grazing or nurseries; (4) licenses of intellectual property (including a portable of degenification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, asight-wiring, transformer of latent,); and crost relative standard property in the substation arise and large customers (collectively, products). Company will retain 50% of net order to use lines 18a 18g, the utility matt tack in separate subscoorcins the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).

	taxes)		
18a	Revenues included in lines 1-11 which are subject to 50/50 sharing.		\$ 1,630,357
18b	Costs associated with revenues in line 18a	Attachment 5 - Cost Support	\$ 458,293
18c	Net Revenues (18a - 18b)		1,172,064
18d	50% Share of Net Revenues (18c / 2)		586.032
18e	Costs associated with revenues in line 17a that are included in FERC accounts recovered		
	through the formula times the allocator used to functionalize the amounts in the FERC account		-
	to the transmission service at issue.		
18f	Net Revenue Credit (18d + 18e)		586,032
18g	Line 18f less line 18a		(1,044,325)
19	Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support:		
	revenue is snown nere but not included in the total above and is explained in the Cost Support; for example revenues associated with distribution facilities. In addition, Revenues from		
	Schedule 12 are not included in the total above to the extent they are credited under Schedule		
	12.		40.595.849
20	Amount offset in line 4 above		152,889,189
21	Total Account 454, 456 and 456.1		200,434,494

## Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Α

В

Return and Taxes with 100 Basis Point increase in ROE
100 Basis Point increase in ROE (Line 127 + Line 138)
108,521,506
100 Basis Point increase in ROE
1.00%

59	alculation				
	Rate Base			(Line 39 + 58)	1,253,504,
	Long Term Interest				
00	Long Term Interest			p117.62c through 67c	58,599
01	Less LTD Interest on Securitization B(	Note P)		Attachment 8	694
)2	Long Term Interest			"(Line 100 - line 101)"	57,905
)3	Preferred Dividends		enter positive	p118.29c	
	Common Stock				
4	Proprietary Capital			p112.16c	1,554,309
5	Less Preferred Stock		enter negative	(Line 114)	
6	Less Account 216.1		enter negative	p112.12c	
7	Common Stock			(Sum Lines 104 to 106)	1,554,309
	Capitalization				
3	Long Term Debt			p112.17c through 21c	1,501,677
9	Less Loss on Reacquired Debt		enter negative	p111.81c	-3,200
)	Plus Gain on Reacquired Debt		enter positive	p113.61c	
	Less ADIT associated with Gain or Lo	oss	enter negative	Attachment 1B - ADIT EOY, Line 7	757
2	Less LTD on Securitization Bonds		enter negative	Attachment 8	-2,251
3	Total Long Term Debt			(Sum Lines 108 to 112)	1,496,983
ļ	Preferred Stock			p112.3c	
5	Common Stock			(Line 107)	1,554,309
6	Total Capitalization			(Sum Lines 113 to 115)	3,051,292
,	Debt %		Total Long Term Debt	(Line 113 / 116)	5
	Preferred %		Preferred Stock	(Line 114 / 116)	•
	Common %		Common Stock	(Line 115 / 116)	5
)	Debt Cost		Total Long Term Debt	(Line 102 / 113)	0.
,	Preferred Cost		Preferred Stock	(Line 102 / 113) (Line 103 / 114)	0.
2		Note J from Appendix A)	Common Stock	Appendix A % plus 100 Basis Pts	0.1
	W:11 10 1 (D)1		T T	(): 447 * 400)	•
3 1	Weighted Cost of Debt Weighted Cost of Preferred		Total Long Term Debt (WCLTD) Preferred Stock	(Line 117 * 120) (Line 118 * 121)	0. 0.
5	Weighted Cost of Preferred Weighted Cost of Common		Common Stock	(Line 110 121) (Line 119 * 122)	0.
3	Total Return ( R )		COMMON SLOCK	(Sum Lines 123 to 125)	0.
					00.04
•	Investment Return = Rate Base * Rate of Return			(Line 59 * 126)	96,319
os	ite Income Taxes				
	Income Tax Rates				
	FIT=Federal Income Tax Rate		(Note I from ATT H-1A)		21
		e	(Note I from ATT H-1A)		9
	SIT=State Income Tax Rate or Composit				
	Р . (	Percent of federal income tax deductible for state			
	P T				28
ı ı	P T T/ (1-T)	Percent of federal income tax deductible for state T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}			28 39
) ) a	P ( T T/(1-T) Tax Gross-Up Factor 1	Percent of federal income tax deductible for state	<u> </u>		28 39
) a b	P ( T (1-T) Tax Gross-Up Factor 1 ITC Adjustment	Percent of federal income tax deductible for state T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}	(Note U from ATT H-1A)	Av. 1 44 457	28 39 1.3
a a	P T T/(1-T) Tax Gross-Up Factor  ITC Adjustment Investment Tax Credit Amortization	Percent of federal income tax deductible for state T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}	<u> </u>	Attachment 1A - ADIT	28 39 1.3
a D	P T T/ (1-T) Tax Gross-Up Factor  ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor	Percent of federal income tax deductible for state T=1 - {[(1 - SiT) * (1 - FiT)] / (1 - SiT * FiT * p)}  *1/(1-T)	(Note U from ATT H-1A)	(Line 132b)	28 39 1.3 -10 1.3
a o	P T T/(1-T) Tax Gross-Up Factor  ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmissio	Percent of federal income tax deductible for state T=1 - {[(1 - SiT) * (1 - FiT)] / (1 - SiT * FiT * p)}  *1/(1-T)	(Note U from ATT H-1A)		28 39 1.3 -108 1.3
a b	P T T/ (1-T) Tax Gross-Up Factor  ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmissio  Other Income Tax Adjustment	Percent of federal income tax deductible for state T=1 - {[(1 - SiT) * (1 - FIT)] / (1 - SiT * FIT * p)}  *1/(1-T)	(Note U from ATT H-1A) enter negative	(Line 132b) (Line 133 * 134)	28 39 1.3 -108 1.3 -150
eabb	P T T/(1-T) Tax Gross-Up Factor  ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmissio  Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Comp	Percent of federal income tax deductible for state T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}  *1/(1-T)  n  nonent of Transmission Depreciation Expense	(Note U from ATT H-1A) enter negative  (Note T from ATT H-1A)	(Line 132b) (Line 133 * 134) Attachment 5, Line 136a	28 39 1.3 -108 1.5 -156
a b b	P T T/(1-T) Tax Gross-Up Factor  ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmissio  Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Comp Amortization Deficient / (Excess) Deferre	Percent of federal income tax deductible for state  T=1 - {{(1 - SIT) * (1 - FIT)} / (1 - SIT * FIT * p)}  *1/(1-T)  n  onent of Transmission Depreciation Expense d Taxes (Federal) - Transmission Component	(Note U from ATT H-1A) enter negative  (Note T from ATT H-1A) (Note T from ATT H-1A)	(Line 132b) (Line 133 * 134) Attachment 5, Line 136a Attachment 5, Line 136b	28 39 1.3 -108 1.5 -156
a a b c	P T T/ (1-T) Tax Gross-Up Factor  ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmissio Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Comp Amortization Deficient / (Excess) Deferre Amortization Deficient / (Excess) Deferre	Percent of federal income tax deductible for state T=1 - {[(1 - SIT)* (1 - FIT)] / (1 - SIT* FIT* p)}  1*1/(1-T)  In the content of Transmission Depreciation Expense d Taxes (Federal) - Transmission Component d Taxes (State) - Transmission Component	(Note U from ATT H-1A) enter negative  (Note T from ATT H-1A) (Note T from ATT H-1A) (Note T from ATT H-1A)	(Line 132b) (Line 133 * 134) Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c	28 39 1.3 -100 1.3 -150
a a a a a a a a a a a a a a a a a a a	P T T/(1-T) Tax Gross-Up Factor  ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmissio  Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Comp Amortization Deficient / (Excess) Deferre Amortization of Other Flow-Through Item	Percent of federal income tax deductible for state T=1 - {[(1 - SIT)* (1 - FIT)] / (1 - SIT* FIT* p)}  *1/(1-T)  n  onent of Transmission Depreciation Expense d Taxes (Federal) - Transmission Component d Taxes (State) - Transmission Component is - Transmission Component	(Note U from ATT H-1A) enter negative  (Note T from ATT H-1A) (Note T from ATT H-1A)	(Line 132b) (Line 133 * 134)  Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d	28 39 1.3 -10( 1.3 -15( 8) -11,469
	P T T/(1-T) Tax Gross-Up Factor  ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmissio  Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Comp Amortization Deficient / (Excess) Deferre Amortization Deficient / (Excess) Deferre Amortization of Other Flow-Through Item Other Income Tax Adjustments - Expens	Percent of federal income tax deductible for state T=1 - {[(1 - SIT)* (1 - FIT)] / (1 - SIT* FIT* p)}  *1/(1-T)  n  onent of Transmission Depreciation Expense d Taxes (Federal) - Transmission Component d Taxes (State) - Transmission Component is - Transmission Component	(Note U from ATT H-1A) enter negative  (Note T from ATT H-1A) (Note T from ATT H-1A) (Note T from ATT H-1A)	(Line 132b) (Line 133 * 134)  Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d (Line 136a + 136b + 136c + 136d)	28 39 1. -10 1. -15 8 -11,46
3 )) labb 3 lbcdeffg	P T T T/(1-T) Tax Gross-Up Factor  ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmissio  Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Comp Amortization Deficient / (Excess) Deferre Amortization Deficient / (Excess) Deferre Amortization of Other Flow-Through Item Other Income Tax Adjustments - Expens Tax Gross-Up Factor	Percent of federal income tax deductible for state T=1 - {[(1 - SIT)* (1 - FIT)] / (1 - SIT* FIT* p)}  *1/(1-T)  n  onent of Transmission Depreciation Expense d Taxes (Federal) - Transmission Component d Taxes (State) - Transmission Component is - Transmission Component	(Note U from ATT H-1A) enter negative  (Note T from ATT H-1A) (Note T from ATT H-1A) (Note T from ATT H-1A)	(Line 132b) (Line 133 * 134)  Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d	28 39 1.3 -108 -1.5 88 -11,469
abb stabcdeefg	P T T/ (1-T) Tax Gross-Up Factor  ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor  ITC Adjustment Allocated to Transmissio  Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Comp Amortization Deficient / (Excess) Deferre Amortization Deficient / (Excess) Deferre Amortization of Other Flow-Through Item Other Income Tax Adjustments - Expens Tax Gross-Up Factor Other Income Tax Adjustment	Percent of federal income tax deductible for state T=1 - {[(1 - SIT)* (1 - FIT)] / (1 - SIT* FIT* p)}  1*1/(1-T)  In  In  In  In  In  In  In  In  In  I	(Note U from ATT H-1A) enter negative  (Note T from ATT H-1A)	(Line 132b) (Line 133 * 134)  Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d (Line 136a + 136b + 136c + 136d) (Line 132b) (Line 136e * 136f)	0 28 39 1.3 -100 -1.5 -1.5 -1.5 -1.5 -1.5 -1.5 -1.5 -1.5
e de f	P T T T/(1-T) Tax Gross-Up Factor  ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmissio  Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Comp Amortization Deficient / (Excess) Deferre Amortization Deficient / (Excess) Deferre Amortization of Other Flow-Through Item Other Income Tax Adjustments - Expens Tax Gross-Up Factor	Percent of federal income tax deductible for state T=1 - {[(1 - SIT)* (1 - FIT)] / (1 - SIT* FIT* p)}  *1/(1-T)  n  onent of Transmission Depreciation Expense d Taxes (Federal) - Transmission Component d Taxes (State) - Transmission Component is - Transmission Component	(Note U from ATT H-1A) enter negative  (Note T from ATT H-1A)	(Line 132b) (Line 133 * 134)  Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d (Line 136a + 136b + 136c + 136d) (Line 132b)	28 39 1.3 -108 -1.5 88 -11,469

	Atlan	fac city Studios Company
lectric / Non-electric Cost Support	Att	chemind 5 - Card Support
Attachment & Line So Descriptions Nature Source	s 1 Pane Se and Instructions	Services and the Service Service Service
The Missister A Line Rs, Descriptions, Holes, Form the Missister Committee C	1 Page Rs and Instructions (liste A) p200 21c (See Attachment's, column t) (liste A) p256 (See Attachment's, column t) (liste A) p256 (See Attachment's, column g)	
24 Common Plant (Electric Only) Accumulated Deferred Income Taxes 41 Accumulated Transport Tax Court Account No. 205	(Notes A & G) p356 (See Attachment R, column d) (Notes A & G) p366 h (See Attachment 10)	1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
Materials and Supplies  17 Underhalted Supplies  17	(Notes A & 1) g266 in (See Attachment 19) (Notes A) g227 Ac & 16 c (See Attachment 9, column o)	1 2 3.70 2 13.70 2 10 Septime Christophy 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
Allocated General & Common Expension Plax Transmission Leave Payments Common David Dalla	(Nate A) g000 Dc	
	(march) 9,256	<u> </u>
mission / Non-transmission Cost Support		
Attachment A Line Fs., Descriptions, Notes, Form	1 Page #s and Instructions	Land Land Statement Statem
Plant Held for Future (Including Land) Directly Analysed AMG	(Note C) g214 (See Attachment 9, column c)	1386.38 103.08 (spin) distribute soler up per south. The Manage per southers are shaded
VIP & Expensed Lease Worksheet		
Attachment A Line Fs, Descriptions. Notes. Form	1 Page #s and Instructions	Service Servic
Plant Allocation Factors Electric Plant in Service	(Note 8) g207. 104g (See Attachment 9A, column b)	1 ARLEAN : :
Attachment A Line Ry, Descriptions, Notes, Form Part Alsocian Scales Linet Part in Service Part a Service Part a Service Part a Service Part a Service Transmission Part in Service Common Residence College Accommon Residence College Accommon Residence Transmission Exercision Transmission Accommission Transmission Tra	(Note 9) p207.58 g (See Attachment 9, column b) (Notes A & 9) p256 (See Attachment 9, line 16, column d)	\$ 1,000,000,000 s s s s s s s s s s s s s s
Accumulated Expreciation Transmission Accumulated Expreciation	(Nate II) gate (See Attachment 9, column o)	2 2 2020/207 1 2 3 504/007
RI Dues Cost Support		
Attachment A Line #s, Descriptions, Notes, Form Attachment A Line #s, Descriptions, Notes, Form Attachd General & Common Signmen	1 1 Page #s and Instructions	Set Seed Policy Biol
DISLOPEDON	(Nato E) g252-352	1 200,200 (lon figs.)
ulatory Expense Related to Transmission Cost Support		
Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instructions	Total Total State
Allocated General & Common Expenses  Less Regulatory Commission Exp Account 928  Directly Analysed AAG	(Nato E) g322.18%	1.373,207 283,707 1257,709 7557,640 (pp. 751,754,75),707 7557,640 (pp. 751,754,75),707 7557,640 (pp. 751,754,75),707 7557,707 755
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rty Related Advertising Cost Support		
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				balances that are the amounts expected to
			207.05 a. Promised monthly balances that are the	be included in 207.08 a for end of
			amounts expected to be included in 207.88 orbit end	year and records for
63 Transmission(Gross Plant In Sentur)	SA - Greek Plant & ARC	D10	of year and records for other receibs (Note I)	other months (Note I) 200-207 Mbg. plus
			207 Miles wise 200 Ales for end of ones, records for	200.5 g. for end of year, records for other
64 Ceneral & Inlangible (Cross Plant In Sensor)	SA - Gross Plant & ARC	810	other months	207.76.a.+200
				207 KLg + 204- 207 Mg. Projected monthly balances that
				are the amounts expected to be
				Included in 200- 207 87 at + 200-
			207 AT 6 + 207 76 6 + 207 AS 6 + 207 AS 6	20174 n. + 200:
65 Total Plant in Service/Asset Petiternest Chitystons)	SA - Gross Plant & ARC	010	Proposed morehly balances that are the amounts expected to be included to 207.87 g = 207.85 g + 207.85 g + 207.85 g - 207.85 g. for end of year and records to other morths.	207 KE & + 200- 207 KE & for end of year and records for other months are over at a Protection contribi-
				balances that are the amounts expected to
			207.07 a. Protected monthly betances that are the	be included in 200- 207 AT a for end of
66 Transmission(Asset Retirement Chitystone)	SA - Gross Plant & ARC	HID	amounts expected to be included in 207.07 g for end of year and records for other months.	year and records for other records 200-207 MLg. for end
ET Connect & Intergible (Asset Retirement Obligations)	SA - Gross Plant & ARC	110	207.85.g. for end of year, records for other months.	of year, records for other months. 200, 201 The for each of
EE Intanglise Areas, (Assumutated Depression & Americation)	SA - Gross Plant & ARD	F30	200.2% for end of year, records for other months	year, records for other months 200-201-21s for end of
69 Inlangible Arnol. (Asset Retrement Chippines)	SA - Gross Plant & ARC	130	200.2% for end of year, records for other months	year, records for other months 320-323-839 to 320
70 Alladowed T1A - OSSF Workpaper	TTA - CISM	107	321.83.6 to 321.112.6	323.112a 325.112a
71 Alladonesi 118 - ABS Workpaper	118 - ANG	107	323.181.6 (a.323.196.6	323.1963

## Attachment 5a - Allocations of Costs to Affiliate

	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Non - Regulated	Total
Executive Management	1,170,902	1,023,283	1,764,123	-	-	-	14,078	\$ 3,972,385.41
Support Services	9,003,895	7,334,377	15,511,198	-	-	-	8,430,541	\$ 40,280,010.52
Financial Services	6,896,338	5,774,658	10,191,270	-	-	-	5,791	\$ 22,868,056.67
Human Resources	2,464,589	1,687,432	3,758,150	-	-	-	-	\$ - \$ 7,910,171.39
Legal Services	1,471,981	1,155,282	2,131,612	-	8,145	-	18,408	\$ - \$ 4,785,429.28
Customer Services	36,810,751	34,585,867	26,868,567	-	-	-	-	\$ - \$ 98,265,185.36
Information Technology	13,295,190	12,466,961	19,638,368	-	-	-	4,124	\$ - \$ 45,404,642.76
Government Affairs	4,189,774	4,384,631	5,920,593	-	-	-	1,973	\$ - \$ 14,496,970.73
Communication Services	2,133,910	1,785,685	3,109,870	-	-	-	2,851	\$ - \$ 7,032,316.04
Regulatory Services	8,325,432	7,140,194	10,202,029	-	-	-	3,192	\$ - \$ 25,670,846.12
Regulated Electric and Gas Operation Service	33,753,691	27,358,682	43,882,129	109,486	191,245	78,880	2,652	\$ 105,376,764.34
Supply Services	793,611	640,218	1,342,025	-	-	-	165	\$ 2,776,019.88
Total \$	120,310,064	\$ 105,337,269	\$ 144,319,934	\$109,486	\$199,390	\$ 78,880	\$ 8,483,776	\$ 378,838,799

2/22,	4:42 PM			FERC Form				
Name PHI Se	of Respondent: rivice Company (1)	Report Is: I An Original I A Resubmission	Resubmission Date (Mo, Da, Yr) 12/31/2021 End of: 20					
		Schedule XVII - Analys	sis of Billing -	- Associate Companies (Account 457)				
1. F	or Services Rendered to Associate Companies (Acco	ount 457), list all of the associate companies.						
Line No.	Name of Associate Company (a)	Account 457-1 Direct Charged (b)	Costs	Account 457.2 Indirect Costs Charged (c)	Account 457.3 Compensa Use of Capital (d)	ation for	Total Amount Billed (e)	
1	Potomac Electric Company	13	39,928,436	104,381,827	9,671		144,319,93	
2	Delmarva Power & Light Company		33,023,014	87,280,747	6,303		120,310,0	
3	Atlantic City Electric Company	8	25,094,483	80,237,256	5,530		105,337,26	
4	Exelon Business Services Company, LLC			8,303,550			8,303,5	
5	Commonwealth Edison Company		8,145	191,245			199,3	
6	Baltimore Gas and Electric Company		44,572	64,914			109,4	
7	Constellation NewEnergy, Inc.			104,125			104,1	
8	PECO Energy Company			78,880			78,8	
9	Pepco Holdings LLC		20,099	22,055		13	42,1	
10	Conective Property & Investments, Inc		22,176				22,1	
11	Exelon Corporation		11,758				11,7	
12								
40	Total		98.152.683	280.664.599		21,517	378,838,79	

Service Company Billing Analysis by Utility FERC Account For the Twelve Months Ended December 31, 2021 Total PHI

108 Acc 163 Stor 182.3 Oth 184 Clea	onstr Work In Progress coumulated Provision for Depreciation	18,407,252	16,752,843							
163 Stor 182.3 Oth 184 Clea				28,367,450	83,386	166,175	68,588	-	63,845,634	Not included
182.3 Oth 184 Clea		2,030,308	1,785,072	1,385,239	17,498	0	-	-		Not included
184 Clea	ores Expense Undistributed	687,438	546,872	1,179,742				-	2,414,053	Wage & Salary Factor
	her Regulatory Assets	522,803	93,670	616,831				-		Not included
	earing Accounts - Other "	1,761,430	1,136,481	6,142,101				-	9,040,011	Not included
253 Oth	her Deferred Credits	-	-	23,347				-	23,347	Not included
254 Oth	her Regulatory Liabilities	49,900	-	-				-		Not included
416-421.2 Oth	her Income -Below the Line	47,792	55,824	237,377				8,483,776	8,824,769	Not included
426.1-426.5 Oth	her Income Deductions - Below the Line	1,972,108	1,350,190	3,696,928				-	7,019,226	Not included
430 Inte	erest-Debt to Associated Companies	3,031	2,659	4,648				-	10,339	Not included
431 Oth	her Interest Expense	(362,963)	(318,627)	(558,239)				_	(1,239,829)	Not included
557 Oth	her expenses	702,558	614,975	1,077,116				-	2,394,649	Notincluded
560 Ope	peration Supervision & Engineering	1,074,280	280,451	335,965				-	1,690,696	100% included
561.2 Loa	ad Dispatch - Monitor & Operate Transmission Sy:	16,445	13,253	5,574				-	35,272	100% included
	liability, Planning and Standards	807	3,709	· -				-	4,516	100% included
	eneration Interconnection Studies	_		2.805				_	2.805	100% included
562 Sta	ation expenses	_	3					_	. 3	100% included
566 Misc	scellaneous transmission expenses	1,164,338	1,184,654	2.086.732				_	4.435.724	100% included
567 Ber		-	_	669				_	669	100% included
568 Mai	aintenance Supervision & Engineering	288	_	-				_	288	100% included
	aint of structures	11.807	15.458	(37.902)				_	(10.638)	100% included
569.2 Mai	aintenance of Computer Software	-	,	704				_		100% included
	aintenance of station equipment	166.766	152.899	201.172				_		100% included
	aintenance of overhead lines	474,310	461,074	230,009				_		100% included
	aintenance of underground lines	100	573	13,293				_		100% included
	aintenance of miscellaneous transmission plant	6.224	1.721	15.014				_	22,959	100% included
	peration Supervision & Engineering	255,571	207.831	80.378				_		Not included
	ad dispatching	20.463	8.202	32,490						Not included
	ation expenses	4	31	23,877				_		Not included
	verhead line expenses	429	2,759	52,111				_		Not included
	derground line expenses	22,669	2,100	29,863				_		Not included
	reet liahtina	5	_	20,000				_		Not included
	eter expenses	1.630.968	615.958	24.704				_		Not included
	stomer installations expenses	407,852	140,121	378,143						Not included
	scellaneous distribution expenses	3,108,770	1,622,475	3,194,237	513	_	10,292	_		Not included
589 Ben		260	(6)	20.222	313		10,202	_		Not included
	aintenance Supervision & Engineering	14,236	2	115.979				_		Not included
	sinterialice Supervision a Engineering	368	395	5.220				_		Not included
	aintain studtures aintain equipment	75.562	107,399	534.221				_		Not included
	aintain equipment aintain overhead lines	711.127	803,970	1,208,654				_		Not included
	aintain overriead lines aintain underground line	5.935	5.035	103.963						Not included
	sintain underground line sintain line transformers	912	667	52,421				_		Not included
	aintain line transformers aintain street lighting & signal systems	1.841	1,947	6.079				-		Not included
	aintain street lighting o signal systems	1,041	1,341	4.040				-		Not included

		120,310,064	105,337,269	144,319,934	109,486	199,390	78,880	8,483,776	378,838,799	
935	Maintenance of general plant	165	15	31				-		Wage & Salary Factor
	Miscellaneous general expenses	523,195	497,462	874,497				-		Wage & Salary Factor
930.1	General ad expenses	633,651	555,611	973,830				-	2,163,092	Direct transmission Only
928	Regulatory commission expenses	1,178,317	904,145	1,786,131				-	3,868,593	Direct transmission Only
925	Injuries & damages	3	2	4				-	10	Wage & Salary Factor
924	Property insurance	23,336	20,459	35,678				-	79,473	Net Plant Factor
923	Outside services employed	40,331,308	36,177,220	57,627,647	8,089	33,215	-	-	134,177,478	Wage & Salary Factor
909	Informational & instructional advertising	576	505	880				-	1,960	Not included
908	Customer assistance expenses	2,960,788	1,781,217	4,771,721				-	9,513,725	Not included
907	Supervision - Customer Svc & Information	-	129,036	-				-	129,036	Not included
903	Customer records and collection expenses	37,965,523	37,529,050	27,284,341				-	102,778,913	Not included
902	Meter reading expenses	165,542	65,049	-				-	230,591	Not included
893	Maintenance of meters & house regulators	356,314	-	-				-	356,314	Not included
878	Meter & house regulator expense	725,245	-	-				-	725,245	Not included
841	Operation labor & expense	(115)	-	-				-	(115)	Not included
813	Other gas supply expenses	231,973	-	-				-	231,973	Not included
598	Maintain distribution plant	27,086	26,955	71,192				-	125,233	Not included
597	l'Iaintain meters	133, 164	5	4,846				-	138,015	Not included

## **Atlantic City Electric Company**

## Attachment 5b - EBSC Allocations of Costs to Affiliate

	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Non - Regulated		Total
BSC Commercial Operations Grp	16,933	14,542	28,010	82,799	291,194	43,772	4,323,032	\$	4,800,283.02
BSC Communications	784,129	674,983	1,299,467	2,063,303	5,115,519	2,029,886	14,452,138	\$	26,419,424.08
BSC Corp Development	238,669	252,019	393,734	626,138	1,471,528	615,593	45,111,189	\$	48,708,870.42
BSC Corp Secretary	410,536	356,630	673,735	1,171,709	2,380,882	1,153,136	5,074,256	\$	11,220,883.87
BSC Corp Strategy	675,298	581,274	1,118,913	1,776,675	4,172,905	1,747,844	9,421,867	\$	19,494,776.74
BSC Corporate SLA	460,673	395,621	762,035	1,210,761	2,845,020	1,190,846	6,410,919	\$	13,275,875.78
BSC Executive Services	2,570,348	2,207,644	4,252,244	6,761,202	15,874,782	6,645,878	36,399,702	\$	74,711,799.85
BSC Exelon Utilities	5,282,835	3,956,631	7,147,974	12,303,249	29,329,065	12,622,211	70,173	\$	70,712,138.39
BSC Exelon Transmission Co	-	-	-	-	-	-	19,498,185	\$	19,498,184.97
BSC Finance	7,021,275	6,081,649	12,025,514	16,983,822	31,957,720	15,208,786	89,968,105	\$	179,246,872.39
BSC Gen Company Activities	1,474,317	1,230,691	2,190,930	3,993,909	7,934,744	3,680,426	10,619,385	\$	31,124,403.33
BSC Gen Counsel	1,226,886	1,053,402	2,029,074	3,231,166	16,231,449	3,178,042	22,891,228	\$	49,841,248.59
BSC HR	2,571,588	1,747,695	4,005,463	8,283,022	17,025,920	7,407,213	33,738,140	\$	74,779,040.24
BSC Inform. Technology	76,877,929	63,587,168	103,004,504	212,299,014	351,082,543	183,721,348	418,930,136	\$	1,409,502,641.37
BSC Investment	121.799	104.845	201.908	320.579	753.188	315.405	1.837.577	\$	3.655.300.91
BSC Legal Services	1,362,590	1,272,101	2,059,810	2,773,725	5,305,663	3,177,600	15,684,601	\$	31,636,091.69
BSC Real Estate	424,357	241,850	365,331	777.110	1,786,537	769,008	4,036,102	\$	8,400,294.78
BSC Reg & Govt Affairs	709,182	609,113	1,173,245	1,866,542	4.380.059	1,833,414	10,158,803	\$	20,730,358.32
BSC Supply Srv	1,787,166	1,581,642	3,662,580	4,830,056	12.408.573	5.647.450	68,924,588	\$	98.842.055.16
BSC Unassigned Departments	106	94	180	283	141,447	279	44	Š	142,432.86
3 1					,			\$	-
Total	\$ 104,016,618	\$ 85,949,594	\$ 146,394,653	\$ 281,355,062	\$ 510,488,739	\$ 250,988,139	\$ 817,550,171	\$	2,196,742,977

# Attachment 6 True-Up Revenue Requirement Worksheet Atlantic City Electric Company

	(1)	Attachment H-1A	(3)	(4)
Line No.		Page, Line, Col.	Transmission	Allocator
1 2	Gross Transmission Plant - Total Net Transmission Plant - Total	Attach 9, line 16, column b Attach 9, line 16, column i	1,877,377,041 1,545,900,716	
3 4	O&M EXPENSE Total O&M Allocated to Transmission Annual Allocation Factor for O&M	Attach H-1A, line 85 (line 3 divided by line 1 col 3)	42,739,182 0.02	0.02
5 6	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE Total G, 1 & C Depreciation Expense Annual Allocation Factor for G, 1 & C Depreciation Expense	Attach H-1A plus line 91 plus line 96 (line 5 divided by line 1 col 3)	5,240,744 0.00	0.00
7 8	TAXES OTHER THAN INCOME TAXES Total Other Taxes Annual Allocation Factor for Other Taxes	Attach H-1A, line 99 (line 7 divided by line 1 col 3)	1,308,558 0.00	0.00
9 10	Less Revenue Credits (Enter As Negative) Annual Allocation Factor Revenue Credits	Attach H-1A, line 154 (line 9 divided by line 1 col 3)	(4,392,862) (0.00)	(0.00)
11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		0.02
12 13	INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes	Attach H-1A, line 138 (line 12 divided by line 2 col 3)	9,750,841 0.01	0.01
14 15	RETURN Return on Rate Base Annual Allocation Factor for Return on Rate Base	Attach H-1A, line 145 (line 14 divided by line 2 col 3)	90,052,456 0.06	0.06
16	Annual Allocation Factor for Return	Sum of line 13 and 15	0.06	0.06

# Attachment 6 True-Up Revenue Requirement Worksheet Atlantic City Electric Company

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	. All True-Up Items	PJM Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant or CWIP Balance	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/Amorti zation Expense	Annual Revenue Requirement	Incentive Return in basis Points	Incentive Return	Total Annual Revenue Requirement	True-Up Adjustment	Net Rev Req
			(Note C)	(Page 1 line 11)	(Col. 3 * Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & I)	(Sum Col. 5, 8 & 9)	(Note K)	(Attachment 7)	(Sum Col. 10 & 12)	(Note F)	Sum Col. 13 & 14 (Note G)
17a 17b 17c 17d 17e 17d 17e 17f 17g 17h 17i 17i 17h 17n 17n 17n 17o	Zanal   Lignate ACE portion of Deleo Tap - Mickkinn 230 kV circuit   Reglace both Monre 220/09/kV transformers   Reconducts United - Corona 138AV circuit   Reconducts United - Corona 138AV circuit   1802 10 Intall cen - 500/236V vinbation Crebus 4-506V   1802 10 Intall cen - 500/236V vinbation Crebus 4-816kv   1802 10 Intall cen - 500/236V vinbation Crebus 4-816kv   1802 10 Intall cen - 500/236V vinbation Crebus 4-816kv   1802 10 Intall cen - 500/236V vinbation   Reconducts the centing Mickelson - Geoceter - 230 KV inter  Reconducts the Corona 1   Reconducts - 120 KV inter  Reconducts - 120 KV inter  Lignal ASI 121 12360 AV Transformer  DG70.1 Orchard-Cumbertiand - Install second 250kV line   DG70.2 Corona upgrade 138kV line trap	Zonal B0205 B0276 B0210 B02110.A. B02110.A. B02127 B13985 B131600 B0277 B13985 B131600 B0210.1 B0212	\$ 1,744,409,977 \$ 4,854,609,975 \$ 7,878,071 \$ 1,722,125 \$ 18,577,212 \$ 18,577,212 \$ 1,677,212 \$ 1,677,	0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02	41,954,985 118,336 328,151 622,880 444,136 161,653 315,050 315,050 315,050 315,050 315,050 315,050 315,050 315,050	\$ 3,051,501 \$ 4,951,930 \$ 8,331,287 \$ 15,689,999 \$ 11,187,547 \$ 4,377,760 \$ 3,307,031 \$ 10,134,308 \$ 12,315,079 \$ 10,957,143	8.06 0.06 0.06 0.06 0.06 0.06 0.05 0.05 0	94,57,541 197,005 319,006 537,868 1,012,946 722,688 282,538 265,439 265,439 795,061 707,333 2,808	44,122,658 575,2588 392,088 392,085 194,190 530,633 375,433 375,463 424,057 371,429 2,000	180,435,495 144),494 173,180 1258,079 2,180,015 1,697,038 627,418 1,445,830 1,574,049 1,189,704	- 150 150 150 150 150 	26,400 	180,435,495 1497,420 173,180 1738,180 1258,079 2,515,890 1793,922 675,282 675,282 675,282 675,282 675,282 675,282 675,282 675,282 675,282 675,282	17,142,260 \$0,379 77,328 13,281 126,534 189,198 70,468 44,595 141,176 164,776 684	197,577,755 \$81,835 \$10,508 1,390,859 2,781,231 1,983,120 745,756 1,788,720 1,738,825 1,738,525 1,738,525
18	Annual Totals		1,877,377,041	<u> </u>	44,895,621	1,545,900,716		99,803,296	47,636,003	192,334,921		297,009	192,631,929	18,424,430	211,056,359

- Cons. Transmission Parts is that identified on page 2 lines. of Attachment II

  A Construction of the Construction of Parts is that identified on page 2 lines. of Attachment II

  A Construction of the Construction of Parts is that identified on page 2 lines. of Attachment II

  Project New That is the total expected activated in the same method as the gross plant value in line I. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.

  Gross plant does not include Unamoratized Abundoned Plant.

  Project New That is the Project Competition III acquired in Included III acquired I

# Attachment 6A True-Up Atlantic City Electric Company

				quirement Projected	_	Actual Revenue				
1	Rate Year being Trued-Up		For	Rate Year	Revenue Received	Requirement	Annual True-Up Calculation			
2			С	_	158,321,781		_			
	A	В	C	D % of	E	F	G	Н	I	J
			Projected	% or Total	Revenue	Actual	Net		Interest	
			Fiojecieu	Total	Revenue	Actual	Net		interest	
			Net Revenue	Revenue	Received	Net Revenue	Under/(Over)	Prior Period	Income	Total True-Up
	All True-Up Items	PJM Project Number	Requirement <sup>1</sup>	Requirement	(E. Line 2 ) x (D)	Requirement <sup>2</sup>	Collection (F)-(E)	Adjustment <sup>5</sup>	(Expense) <sup>4</sup>	(G) + (H) + (I)
3	Zonal	Zonal	163,684,611	0.93		163,684,611	16,380,564	Aujustinent	761,696	17,142,260
3a	Upgrade ACE portion of Delco Tap - Mickleton 230 kV circu	B0265	481,052	0.00	432.911	481,052	48,141	_	2,239	50,379
3b	Replace both Monroe 230/69kV transformer	B0276	738,374	0.00	664,482	738,374	73,892	_	3,436	77,328
Зс	Reconductor Union - Corson 138kV circui	B0211	1,268,155	0.01	1,141,246	1,268,155	126,909		5,901	132,811
3d	B0210 Install new 500/230kV substation Orchard-500k1	B0210.A	2,533,633	0.01	2,280,082	2,533,633	253,551	-	11,790	265,341
3e	B0210 Install new 500/230kV substation Orchard-Below 500k'	B0210.B	1,806,574	0.01	1,625,783	1,806,574	180,791	-	8,407	189,198
3f	Install a sencond Cumberland 230/138kV transform€	B0277	672,871	0.00	605,534	672,871	67,337	-	3,131	70,468
3g	Reconductor the exsting Mickleton - Goucestr - 230 Kv lin	B1398.5	425,817	0.00	383,204	425,817	42,613	-	1,982	44,595
3h	Mickleton Deptford 230kv termina	B1398.3.1	1,348,031	0.01	1,213,128	1,348,031	134,903	-	6,273	141,176
3i	Upgrade Mill T2 138/69 kV Transforme	B1600	1,573,378	0.01	1,415,924	1,573,378	157,454	-	7,322	164,776
3j	b0210.1 Orchard-Cumberland - Install second 230kV lin	B0210.1	1,388,519	0.01	1,249,564	1,388,519	138,955	-	6,461	145,416
3k	b0212 Corson upgrade 138kV line traj 2021 Annual Update Credi	B0212	6,530	0.00	5,877	6,530	654	(0.00 0.00)	30	684
31 3m	2020 Separation Costs Credi							(850,000) (175)	(39,525)	(889,525) (175)
3m	2020 Separation Costs Credi							(175)		(173)
30										
3p										
3q										
3r										
3s										
3t										
3u										
3v										
3w										
3x										
				1.00						
4	Total Annual Revenue Requirements (Note A)		175,927,543	1.00	158,321,781	175,927,543	17,605,762	(850,175)	779,143	17,534,730
						Monthly Interest Rate			0.0027	
						Interest Income (Expense)			779,143	
	N.					merest meome (Expense)			779,143	

- Notes:

  1) From Attachment 6, line 17, col. 13 for the projection for the Rate Year.

  2) From Attachment 6, line 17, col. 13 for the project based on the actual costs for the Rate Year.

  3) The "Revenue Received" on line 2, Col. (E), is the total amount of revenue distributed to company in the year as shown on pages 328-330 of the Form No 1. The Revenue Received is input on line 2, Col. E excludes any True-Up revenues.

  Column E, lines 3 are the dollar amounts of Revenue Received reflecting the %in Column D. This assigns to each project a percentage of the revenue received based on the percentage of the Projected Net Revenue Requirement in Column C. Column D, lines 3 are sourced from the projected revenue requirement for the year at issue.

  4) Interest from Attachment 6.

  5) Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

### Prior Period Adjustments

	(a)	(b)	(c)	(d)
	Prior Period Adjustments	Amount	Interest	Total
	(Note B)	In Dollars	(Note B)	Col. (b) + Col. (c)
5	Prior Period Adjustments listed in row 3j	(850,175)	(39,525)	(889,700)

6 TO calculates NITS revenues, net of true-ups, received in calendar Year 1 (e.g., 2018)

В

7 8 9	Jan-May (Year 1) Jane-Dec (Year 1)	(A) PJM Billed Revenue Received 49,800,300 103,088,889	(B) True-up (7,920,574) 2,487,982	(C ) Annual (net of true-ups) 57,720,874 100,600,907
11 12 13	TO calculates Reconciliation Revenues for Year 1 (e.g. 2018) by populating temptate with Ye Jan-Dec (Year 1)	ear 1 aduals. 175,927,543		158,321,781 175,927,543

Α

For each project or Attachment H-1A, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H-1A will then be entered in Col. (i) above. Column (ii) above contains the actual revenues received associated with Attachment H-1A and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (ii), Col. (ii) is subtracted from Col. (iii) to calculate the True-up Adjustment. The Prior Period Adjustment Then Line 5 below is input in Col. (iii). Column (ii) is the applicable interest rate from Attachment 6B. Column (ii) adds the interest on the sum of Col.(iii) and (iii). Prior Period Adjustment is the annount of an adjustment to correct an error in a prior period. The adjustment will include a gross-up for income tax purposes, as appropriate. The FERC Refund interest rate specified in CFR 35.19(a) for the period up to the date the projected rates that are subject to True Up here went into effect.

# Attachment 6B True-Up Interest Rate Atlantic City Electric Company

	Month (Note A)	[A] FERC Monthly Interest Rate
1	January	0.0028 2021
2	February	0.0025 2021
3	March	0.0028 2021
4	April	0.0027 2021
5	May	0.0028 2021
6	June	0.0027 2021
7	July	0.0028 2021
8	August	0.0028 2021
9	September	0.0027 2021
10	October	0.0028 2021
11	November	0.0027 2021
12	December	0.0028 2021
13	January	0.0028 2022
14	February	0.0025 2022
15	March	0.0028 2022
16	April	0.0027 2022
17	May	0.0028 2022
18 Average of lines 1-17 above		0.0027

Note A:

(1) The FERC Quarterly Interest Rate in column [A] is the interest applicable to the Month indicated.

40		
19	Year	
20		

)					
A	В	С	D	E	F
D : (N	PTO D : (N 1 7 1		17 Months	Monthly Interest Rate	latt
Project Name	RTO Project Number or Zonal	Amount	1 / Months		Interest
		Attachment 6A, Col. G + Col		Line 18	Col. C x Col D x C
	~ .	Н		above	E
Total  Upgrade ACE portion of Delco Tap - Mickleton 230 kV circ	Zonal	16,380,564	17 17	0.0027 0.0027	761,69 2,23
Upgrade ACE portion of Delco Tap - Mickleton 230 kV circle B Replace both Monroe 230/69kV transformers	B0276	48,141 73,892	17	0.0027	3,4:
c Reconductor Union - Corson 138kV circui	B0211	126,909	17	0.0027	5,43
d B0210 Install new 500/230kV substation Orchard-500k\	B0210.A	253,551	17	0.0027	11,79
e B0210 Install new 500/230kV substation Orchard-Below 50		180,791	17	0.0027	8,40
f Install a sencond Cumberland 230/138kV transforme	B0277	67.337	17	0.0027	3,1
Reconductor the exsting Mickleton - Goucestr - 230 Kv lin	B1398.5	42,613	17	0.0027	1,9
h Mickleton Deptford 230kv termina	B1398.3.1	134,903	17	0.0027	6,2
i Upgrade Mill T2 138/69 kV Transformer	B1600	157,454	17	0.0027	7,3
b0210.1 Orchard-Cumberland - Install second 230kV lin	B0210.1	138,955	17	0.0027	6,4
k b0212 Corson upgrade 138kV line trap	B0212	654	17	0.0027	
1 2021 Annual Update Credit		(850,000)	17	0.0027	(39,5
m		-	17	0.0027	-
n		-	17	0.0027	-
0		-	17	0.0027	
p		-	17	0.0027	-
q r		-	17	0.0027	-
		-	17 17	0.0027	-
		-	17	0.0027 0.0027	-
		-	17	0.0027	-
Total		16,755,762			779.1

## **Atlantic City Electric Company**

## Attachment 7 - Transmission Enhancement Charge Worksheet

1	New Plant Carryin	g Charge								
2	Fixed Charge Ra	e (FCR) if not a	a CIAC							
3		Formula Line								
4	Α	137	0						9.3602%	
5	В	0	0						9.9241%	
6	С		Line B less Line A	Ą					0.5640%	
7	FCR if a CIAC									
8	D	0	0						2.9042%	
v	5	Ü	·						2.001270	
9	The FCR resultin	g from Formula	a in a given year i	s used for that	vear only					
10	Therefore actual					t data for su	ubsequent yea	ar:		
11	The ROE is 10.5%	which include	es a hase ROF of	10.0% ROF nei	r FERC orde	er in Docke	t No. El 13-48	and a 50 hasis	point RTO	memhershin
	Details	winer merad	S a base NOE of	B0265 Mickelt		CI III DOCKC	110. EE10-40	B0276 Mc	•	пспъстэтър
"Yes" if a project under PJM										
OATT Schedule 12, otherwise										
12 "No"	Schedule 12	(Yes or No)	Yes				Yes			
13 Useful life of project	Life		35				35			
"Yes" if the customer has paid a										
lump sum payment in the amount										
of the investment on line 18,										
14 Otherwise "No"	CIAC	(Yes or No)	No				No			
15 Input the allowed ROE Incentive	Increased ROE (Basis	Points)	150				0			
From line 4 above if "No" on line	increased NOL (basis	i olitis)	130				O			
14 and From line 8 above if "Yes"										
16 on line 14	Base FCR		9.3602%		0.846%		9.3602%			
Line 6 times line 15 divided by										
17 100 basis points Columns A, B or C from	FCR for This Project		10.2061%				9.3602%			
18 Attachment 6	Investment		4.054.440		:+		7,878,071			
19 Line 18 divided by line 13	Annual Depreciation E	vn	138,705	may be weighted averag	je oi smaii project	S	225,088			
From Columns H, I or J from	Annual Depreciation L	vh	130,703				223,000			
20 Attachment 6	Month In Service or Mon	th for CWIP	6.00				6.00			
							0.00			
		Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
45	Base FCR	2020	3,398,262	138,705	3,259,557	443,805	5,514,650	225,088	5,289,562	720,200
46	W Increased ROE	2020	3,398,262	138,705	3,259,557	471,378	5,514,650	225,088	5,289,562	720,200
47	Base FCR	2021	3,259,557	138,705	3,120,853	430,822	5,289,562	225,088	5,064,474	699,131
48	W Increased ROE	2021	3,259,557	138,705	3,120,853	457,222	5,289,562	225,088	5,064,474	699,131
49 50	Base FCR W Increased ROE	2022 2022	3,120,853 3,120,853	138,705 138,705	2,982,148 2,982,148	417,839 443,066	5,064,474 5,064,474	225,088 225,088	4,839,386 4,839,386	678,062 678,062
50 51	Base FCR	2022	2,982,148	138,705	2,982,148	404,856	5,064,474 4,839,386	225,088	4,839,386	656,994
52	W Increased ROE	2023	2,982,148 2,982,148	138,705	2,843,444	404,856	4,839,386	225,088	4,614,299 4,614,299	656,994
53	Base FCR	2023	2,843,444	138,705	2,704,739	391,873	4,614,299	225,088	4,389,211	635,925
54	W Increased ROE	2024	2,843,444	138,705	2,704,737	391,873	4,614,299	225,088	4,389,211	635,925
55	Base FCR	2025	2,704,739	138,705	2,566,035	378,890	4,389,211	225,088	4,164,123	614,857
56	W Increased ROE	2025	2,704,739	138,705	2,566,035	378,890	4,389,211	225,088	4,164,123	614.857
57	Base FCR	2026	2,566,035	138,705	2,427,330	365,907	4,164,123	225,088	3,939,035	593,788
58	W Increased ROE	2026	2,566,035	138,705	2,427,330	365,907	4,164,123	225,088	3,939,035	593,788
59	Base FCR	2027	2,427,330	138,705	2,288,625	352,924	3,939,035	225,088	3,713,948	572,720
60	W Increased ROE	2027		138,705	(138,705)	125,722	3,939,035	225,088	3,713,948	572,720
61										
62	1									
63										_

adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, th

		B0211 Uni	on-Corson			B0210 Orc	hard-500kV		B0210 Orchard-B	elow 500kV		
	Yes 35				Yes 35				<b>Yes</b> 35			
	No				No				No			
	0				150				150			
	9.3602%				9.3602%				9.3602%			
L	9.3602%				10.2061%				10.2061%			
	13,722,120 392,061				26,046,638 744,190				18,572,212 530,635			
	9.00				7.00				7			
L												
	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
	9,311,439	392,061	8,919,378	1,226,929	17,550,473	744,190	16,806,283	2,317,286		530,635	11,983,499	1,652,310
	9,311,439	392,061	8,919,378	1,226,929	17,550,473	744,190	16,806,283	2,459,456		530,635	11,983,499	1,753,683
	8,919,378	392,061	8,527,317	1,190,232	16,806,283	744,190	16,062,093	2,247,629		530,635	11,452,864	1,602,642
	8,919,378	392,061	8,527,317	1,190,232	16,806,283	744,190	16,062,093	2,383,504		530,635	11,452,864	1,699,526
	8,527,317	392,061	8,135,257	1,153,534 1,153,534	16,062,093	744,190 744,190	15,317,904	2,177,971		530,635 530,635	10,922,229 10,922,229	1,552,974
	8,527,317	392,061 392,061	8,135,257 7,743,196	1,153,534	16,062,093 15,317,904	744,190 744,190	15,317,904	2,307,551 2,108,314		530,635	10,922,229	1,645,369 1,503,305
	8,135,257 8,135,257	392,061	7,743,196 7,743,196	1,116,837	15,317,904	744,190 744,190	14,573,714 14,573,714	2,108,314		530,635	10,391,595	1,503,305
	7,743,196	392,061	7,743,196	1,080,139	14,573,714	744,190	13,829,524	2,038,657		530,635	9,860,960	1,391,212
	7,743,196	392,061	7,351,136	1,080,139	14,573,714	744,190	13,829,524	2,155,645		530,635	9,860,960	1,537,054
	7,743,196	392,061	6,959,075	1,043,442	13,829,524	744,190	13,085,335	1,968,999		530,635	9,330,326	1,403,969
	7,351,136	392,061	6,959,075	1.043.442	13,829,524	744,190	13,085,335	2.079.693		530,635	9,330,326	1,482,897
	6,959,075	392,061	6,567,015	1,006,744	13,085,335	744,190	12,341,145	1,899,342		530,635	9,330,320 8,799,691	1,462,697
1	6,959,075	392,061	6,567,015	1,006,744	13,085,335	744,190	12,341,145	2,003,740		530,635	8,799,691	1,428,740
1	6,567,015	392,061	6,174,954	970,047	12,341,145	744,190	11,596,955	1,829,684		530,635	8,269,056	1,304,632
	0,001,010											
	6 567 015	392 061	6 174 954	970 047	12 341 145	744 190	11 596 955	1 97/ /8/	8 /99 691	530 635	8 269 056	1 374 583
I.	6,567,015	392,061	6,174,954	970,047	12,341,145	744,190	11,596,955	1,927,787	8,799,691	530,635	8,269,056	1,374,583

# us, their ROE is 12.0

	B	0277 Cumberland	Sub:2nd Xfmr		B1398.5 Red	conductor Mickleto	on - Depford - 23	0 Kv lin∈	B1398.3.1 Mickleton Deptford 230kv terminal			
<b>No</b> 35					<b>Yes</b> 35				<b>Yes</b> 35			
No					No				No			
150					0				0			
9.3	3602%				9.3602%				9.3602%			
10.2	2061%				9.3602%				9.3602%			
6,75	59,777				4,045,398				13,176,210			
	3,136				115,583				376,463			
	2				5				5			
Beginni	ina	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
	0,602	193,136	4,667,465	630,019	3,595,988	115,583	3,480,405	441,355	11,075,466	376,463	10,699,003	1,377,908
	0,602	193,136	4,667,465	669,503	3,595,988	115,583	3,480,405	441,355	11,075,466	376,463	10,699,003	1,377,908
4,66	7,465	193,136	4,474,329	611,941	3,480,405	115,583	3,364,823	430,536	10,699,003	376,463	10,322,539	1,342,670
4,66	7,465	193,136	4,474,329	649,791	3,480,405	115,583	3,364,823	430,536	10,699,003	376,463	10,322,539	1,342,670
4,47	4,329	193,136	4,281,192	593,863	3,364,823	115,583	3,249,240	419,717	10,322,539	376,463	9,946,076	1,307,433
4,47	4,329	193,136	4,281,192	630,079	3,364,823	115,583	3,249,240	419,717	10,322,539	376,463	9,946,076	1,307,433
	31,192	193,136	4,088,056	575,785	3,249,240	115,583	3,133,657	408,898	9,946,076	376,463	9,569,613	1,272,195
4,28										07/ //0	0 5 ( 0 ( 4 0	1,272,195
	31,192	193,136	4,088,056	610,368	3,249,240	115,583	3,133,657	408,898	9,946,076	376,463	9,569,613	1,272,195
4,08	31,192 38,056	193,136 193,136	4,088,056 3,894,919	610,368 557,707	3,249,240 3,133,657	115,583 115,583	3,133,657 3,018,074	408,898 398,080	9,946,076 9,569,613	376,463 376,463	9,569,613 9,193,150	1,272,195
4,08	88,056 88,056	193,136 193,136	3,894,919 3,894,919	557,707 590,656	3,133,657 3,133,657	115,583 115,583	3,018,074 3,018,074	398,080 398,080	9,569,613 9,569,613	376,463 376,463	9,193,150 9,193,150	1,236,958 1,236,958
4,08 3,89	38,056 38,056 94,919	193,136 193,136 193,136	3,894,919	557,707 590,656 539,630	3,133,657 3,133,657 3,018,074	115,583 115,583 115,583	3,018,074	398,080 398,080 387,261	9,569,613 9,569,613 9,193,150	376,463 376,463 376,463	9,193,150 9,193,150 8,816,687	1,236,958 1,236,958 1,201,720
4,08 3,89 3,89	38,056 38,056 94,919 94,919	193,136 193,136 193,136 193,136	3,894,919 3,894,919 3,701,783 3,701,783	557,707 590,656 539,630 570,944	3,133,657 3,133,657 3,018,074 3,018,074	115,583 115,583 115,583 115,583	3,018,074 3,018,074 2,902,491 2,902,491	398,080 398,080 387,261 387,261	9,569,613 9,569,613 9,193,150 9,193,150	376,463 376,463 376,463 376,463	9,193,150 9,193,150 8,816,687 8,816,687	1,236,958 1,236,958 1,201,720 1,201,720
4,08 3,89 3,89 3,70	38,056 38,056 94,919 94,919 01,783	193,136 193,136 193,136 193,136 193,136	3,894,919 3,894,919 3,701,783 3,701,783 3,508,646	557,707 590,656 539,630 570,944 521,552	3,133,657 3,133,657 3,018,074 3,018,074 2,902,491	115,583 115,583 115,583 115,583 115,583	3,018,074 3,018,074 2,902,491 2,902,491 2,786,909	398,080 398,080 387,261 387,261 376,442	9,569,613 9,569,613 9,193,150 9,193,150 8,816,687	376,463 376,463 376,463 376,463 376,463	9,193,150 9,193,150 8,816,687 8,816,687 8,440,224	1,236,958 1,236,958 1,201,720 1,201,720 1,166,482
4,08 3,89 3,89 3,70 3,70	38,056 38,056 94,919 94,919 91,783	193,136 193,136 193,136 193,136 193,136	3,894,919 3,894,919 3,701,783 3,701,783 3,508,646 3,508,646	557,707 590,656 539,630 570,944 521,552 551,233	3,133,657 3,133,657 3,018,074 3,018,074 2,902,491 2,902,491	115,583 115,583 115,583 115,583 115,583 115,583	3,018,074 3,018,074 2,902,491 2,902,491 2,786,909 2,786,909	398,080 398,080 387,261 387,261 376,442 376,442	9,569,613 9,569,613 9,193,150 9,193,150 8,816,687 8,816,687	376,463 376,463 376,463 376,463 376,463	9,193,150 9,193,150 8,816,687 8,816,687 8,440,224 8,440,224	1,236,958 1,236,958 1,201,720 1,201,720 1,166,482 1,166,482
4,086 3,896 3,896 3,70 3,70 3,506	38,056 38,056 94,919 94,919 91,783 91,783	193,136 193,136 193,136 193,136 193,136 193,136 193,136	3,894,919 3,894,919 3,701,783 3,701,783 3,508,646 3,508,646 3,315,510	557,707 590,656 539,630 570,944 521,552 551,233 503,474	3,133,657 3,133,657 3,018,074 3,018,074 2,902,491 2,902,491 2,786,909	115,583 115,583 115,583 115,583 115,583 115,583 115,583	3,018,074 3,018,074 2,902,491 2,902,491 2,786,909 2,786,909 2,671,326	398,080 398,080 387,261 387,261 376,442 376,442 365,623	9,569,613 9,569,613 9,193,150 9,193,150 8,816,687 8,816,687 8,440,224	376,463 376,463 376,463 376,463 376,463 376,463	9,193,150 9,193,150 8,816,687 8,816,687 8,440,224 8,440,224 8,063,761	1,236,958 1,236,958 1,201,720 1,201,720 1,166,482 1,166,482 1,131,245
4,086 3,896 3,896 3,70 3,70 3,506	38,056 38,056 94,919 94,919 91,783	193,136 193,136 193,136 193,136 193,136	3,894,919 3,894,919 3,701,783 3,701,783 3,508,646 3,508,646	557,707 590,656 539,630 570,944 521,552 551,233	3,133,657 3,133,657 3,018,074 3,018,074 2,902,491 2,902,491	115,583 115,583 115,583 115,583 115,583 115,583	3,018,074 3,018,074 2,902,491 2,902,491 2,786,909 2,786,909	398,080 398,080 387,261 387,261 376,442 376,442	9,569,613 9,569,613 9,193,150 9,193,150 8,816,687 8,816,687	376,463 376,463 376,463 376,463 376,463	9,193,150 9,193,150 8,816,687 8,816,687 8,440,224 8,440,224	1,236,958 1,236,958 1,201,720 1,201,720 1,166,482 1,166,482
4,086 3,896 3,896 3,70 3,70 3,506	38,056 38,056 94,919 94,919 91,783 91,783	193,136 193,136 193,136 193,136 193,136 193,136 193,136	3,894,919 3,894,919 3,701,783 3,701,783 3,508,646 3,508,646 3,315,510	557,707 590,656 539,630 570,944 521,552 551,233 503,474	3,133,657 3,133,657 3,018,074 3,018,074 2,902,491 2,902,491 2,786,909	115,583 115,583 115,583 115,583 115,583 115,583 115,583	3,018,074 3,018,074 2,902,491 2,902,491 2,786,909 2,786,909 2,671,326	398,080 398,080 387,261 387,261 376,442 376,442 365,623	9,569,613 9,569,613 9,193,150 9,193,150 8,816,687 8,816,687 8,440,224	376,463 376,463 376,463 376,463 376,463 376,463	9,193,150 9,193,150 8,816,687 8,816,687 8,440,224 8,440,224 8,063,761	1,236,958 1,236,958 1,201,720 1,201,720 1,166,482 1,166,482 1,131,245

B1600	Upgrade Mill T2 13	8/69 kV Transfo	rmer	b0210.1 Orcl	hard-Cumberlan	nd - Install seco	nd 230kV lin∈	b021	2 Corson upgra	de 138kV line	trap				
Yes 35				Yes 35				Yes 35							
35				35				35							
No				No				No							
0				0				0							
				ı											
0.04				0.040				0.0405**							
9.3602%				9.3602%				9.3602%							
9.3602%				9.3602%				9.3602%							
9.3002%				9.3002%				9.3002%							
14,841,978				13,000,000				70,000							
424,057				371,429				2,000							
								,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,							
6				1				3							
	'			1											
Beginning	Depreciation	Ending	Revenue		Depreciation	Ending	Revenue		Depreciation	Ending	Revenue	Total		Incentive Charged	Revenue Credit
13,375,221	424,057	12,951,164	1,636,307	11,885,714	371,429	11,514,286	1,449,185	48,500	2,000	46,500	6,352				\$ 11,901,657
13,375,221	424,057	12,951,164	1,636,307	11,885,714	371,429	11,514,286	1,449,185	48,500	2,000	46,500	6,352			12,212,257	¢ 11.570.000
12,951,164 12,951,164	424,057 424,057	12,527,107 12,527,107	1,596,615 1,596,615	11,514,286 11,514,286	371,429 371,429	11,142,857 11,142,857	1,414,419 1,414,419	46,500 46,500	2,000 2,000	44,500 44,500	6,165 6,165			11,869,811	\$ 11,572,802
12,527,107	424,057	12,327,107	1,556,923	11,142,857	371,429	10,771,429	1,379,652								\$ 11,243,947
12,527,107		12,100,001	1,000,720					44 500	2 000	42 500	5 4 / 8	\$ 11.243.04			
17.377.107	424.057	12.103.051	1.556.923	11.142.857		10.771.429		44,500 44,500	2,000 2.000	42,500 42,500	5,978 5,978				11/210/717
12,527,107	424,057 424,057	12,103,051 11,678,994	1,556,923 1,517,230	11,142,857 10,771,429	371,429 371,429	10,771,429 10,400,000	1,379,652 1,344,886	44,500 44,500 42,500	2,000 2,000 2,000	42,500 42,500 40,500	5,978 5,978 5,791	\$ 11,527,36	4 \$	11,527,364	
		11,678,994 11,678,994	1,556,923 1,517,230 1,517,230		371,429		1,379,652	44,500	2,000	42,500	5,978	\$ 11,527,36 \$ 10,915,09	4 \$ 2	11,527,364	
12,103,051 12,103,051 11,678,994	424,057 424,057 424,057	11,678,994 11,678,994 11,254,938	1,517,230 1,517,230 1,477,538	10,771,429 10,771,429 10,400,000	371,429 371,429 371,429 371,429	10,400,000 10,400,000 10,028,571	1,379,652 1,344,886 1,344,886 1,310,120	44,500 42,500 42,500 40,500	2,000 2,000 2,000 2,000	42,500 40,500 40,500 38,500	5,978 5,791 5,791 5,604	\$ 11,527,36 \$ 10,915,09 \$ 11,160,86 \$ 10,586,23	4 \$ 2 4 \$ 7	11,527,364 11,160,864	
12,103,051 12,103,051 11,678,994 11,678,994	424,057 424,057 424,057 424,057	11,678,994 11,678,994 11,254,938 11,254,938	1,517,230 1,517,230 1,477,538 1,477,538	10,771,429 10,771,429 10,400,000 10,400,000	371,429 371,429 371,429 371,429 371,429	10,400,000 10,400,000 10,028,571 10,028,571	1,379,652 1,344,886 1,344,886 1,310,120 1,310,120	44,500 42,500 42,500 40,500 40,500	2,000 2,000 2,000 2,000 2,000	42,500 40,500 40,500 38,500 38,500	5,978 5,791 5,791 5,604 5,604	\$ 11,527,36 \$ 10,915,09 \$ 11,160,86 \$ 10,586,23 \$ 10,819,59	4 \$ 2 4 \$ 7 7 1 \$	11,527,364 11,160,864 10,819,591	\$ 10,915,092 \$ 10,586,237
12,103,051 12,103,051 11,678,994 11,678,994 11,254,938	424,057 424,057 424,057 424,057 424,057	11,678,994 11,678,994 11,254,938 11,254,938 10,830,881	1,517,230 1,517,230 1,477,538 1,477,538 1,437,845	10,771,429 10,771,429 10,400,000 10,400,000 10,028,571	371,429 371,429 371,429 371,429 371,429 371,429	10,400,000 10,400,000 10,028,571 10,028,571 9,657,143	1,379,652 1,344,886 1,344,886 1,310,120 1,310,120 1,275,353	44,500 42,500 42,500 40,500 40,500 38,500	2,000 2,000 2,000 2,000 2,000 2,000	42,500 40,500 40,500 38,500 38,500 36,500	5,978 5,791 5,791 5,604 5,604 5,416	\$ 11,527,36 \$ 10,915,09 \$ 11,160,86 \$ 10,586,23 \$ 10,819,59 \$ 10,257,38	4 \$ 2 4 \$ 7 7 7 1 1 \$ 2 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	11,527,364 11,160,864 10,819,591	\$ 10,915,092
12,103,051 12,103,051 11,678,994 11,678,994 11,254,938 11,254,938	424,057 424,057 424,057 424,057 424,057 424,057	11,678,994 11,678,994 11,254,938 11,254,938 10,830,881 10,830,881	1,517,230 1,517,230 1,477,538 1,477,538 1,437,845 1,437,845	10,771,429 10,771,429 10,400,000 10,400,000 10,028,571 10,028,571	371,429 371,429 371,429 371,429 371,429 371,429 371,429	10,400,000 10,400,000 10,028,571 10,028,571 9,657,143 9,657,143	1,379,652 1,344,886 1,344,886 1,310,120 1,310,120 1,275,353 1,275,353	44,500 42,500 42,500 40,500 40,500 38,500 38,500	2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000	42,500 40,500 40,500 38,500 38,500 36,500 36,500	5,978 5,791 5,791 5,604 5,604 5,416 5,416	\$ 11,527,36 \$ 10,915,09 \$ 11,160,86 \$ 10,586,23 \$ 10,819,59 \$ 10,257,38 \$ 10,478,31	4 \$ 2 4 \$ 7 7 7 1 \$ 2 8 \$ \$	11,527,364 11,160,864 10,819,591 10,478,318	\$ 10,915,092 \$ 10,586,237 \$ 10,257,382
12,103,051 12,103,051 11,678,994 11,678,994 11,254,938 11,254,938 10,830,881	424,057 424,057 424,057 424,057 424,057 424,057 424,057	11,678,994 11,678,994 11,254,938 11,254,938 10,830,881 10,830,881 10,406,825	1,517,230 1,517,230 1,477,538 1,477,538 1,437,845 1,437,845 1,398,153	10,771,429 10,771,429 10,400,000 10,400,000 10,028,571 10,028,571 9,657,143	371,429 371,429 371,429 371,429 371,429 371,429 371,429 371,429	10,400,000 10,400,000 10,028,571 10,028,571 9,657,143 9,285,714	1,379,652 1,344,886 1,344,886 1,310,120 1,310,120 1,275,353 1,275,353 1,240,587	44,500 42,500 42,500 40,500 40,500 38,500 38,500 36,500	2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000	42,500 40,500 40,500 38,500 38,500 36,500 36,500 34,500	5,978 5,791 5,791 5,604 5,604 5,416 5,416 5,229	\$ 11,527,36 \$ 10,915,09. \$ 11,160,86 \$ 10,586,23 \$ 10,819,59 \$ 10,257,38. \$ 10,478,31: \$ 9,928,52	4 \$ 2	11,527,364 11,160,864 10,819,591 10,478,318	\$ 10,915,092 \$ 10,586,237
12,103,051 12,103,051 11,678,994 11,678,994 11,254,938 11,254,938 10,830,881	424,057 424,057 424,057 424,057 424,057 424,057 424,057 424,057	11,678,994 11,678,994 11,254,938 11,254,938 10,830,881 10,830,881 10,406,825 10,406,825	1,517,230 1,517,230 1,477,538 1,477,538 1,437,845 1,437,845 1,398,153 1,398,153	10,771,429 10,771,429 10,400,000 10,400,000 10,028,571 10,028,571 9,657,143 9,657,143	371,429 371,429 371,429 371,429 371,429 371,429 371,429 371,429 371,429	10,400,000 10,400,000 10,028,571 10,028,571 9,657,143 9,285,714 9,285,714	1,379,652 1,344,886 1,344,886 1,310,120 1,310,120 1,275,353 1,275,353 1,240,587	44,500 42,500 42,500 40,500 40,500 38,500 36,500 36,500	2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000	42,500 40,500 40,500 38,500 36,500 36,500 34,500 34,500	5,978 5,791 5,791 5,604 5,604 5,416 5,416 5,229 5,229	\$ 11,527,36 \$ 10,915,09 \$ 11,160,86 \$ 10,586,23 \$ 10,819,52 \$ 10,257,38 \$ 10,478,31 \$ 9,928,52 \$ 10,137,04	4 \$ 2 4 \$ 7 7 1 1 \$ 2 2 8 8 \$ 7 7 5 5 \$	11,527,364 11,160,864 10,819,591 10,478,318 10,137,045	\$ 10,915,092 \$ 10,586,237 \$ 10,257,382 \$ 9,928,527
12,103,051 12,103,051 11,678,994 11,678,994 11,254,938 11,254,938 10,830,881 10,830,881	424,057 424,057 424,057 424,057 424,057 424,057 424,057 424,057 424,057	11,678,994 11,678,994 11,254,938 11,254,938 10,830,881 10,830,881 10,406,825 10,406,825 9,982,768	1,517,230 1,517,230 1,477,538 1,477,538 1,437,845 1,437,845 1,398,153 1,398,153 1,358,460	10,771,429 10,771,429 10,400,000 10,400,000 10,028,571 10,028,571 9,657,143 9,657,143 9,285,714	371,429 371,429 371,429 371,429 371,429 371,429 371,429 371,429 371,429	10,400,000 10,400,000 10,028,571 10,028,571 9,657,143 9,657,143 9,285,714 9,285,714 8,914,286	1,379,652 1,344,886 1,344,886 1,310,120 1,310,120 1,275,353 1,275,353 1,240,587 1,240,587 1,205,821	44,500 42,500 42,500 40,500 40,500 38,500 38,500 36,500 36,500 34,500	2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000	42,500 40,500 40,500 38,500 36,500 36,500 34,500 34,500 32,500	5,978 5,791 5,791 5,604 5,604 5,416 5,416 5,229 5,229 5,042	\$ 11,527,36 \$ 10,915,09 \$ 11,160,86 \$ 10,586,23 \$ 10,819,59 \$ 10,257,38 \$ 10,478,31 \$ 9,928,52 \$ 10,137,04 \$ 9,599,67	4 \$ 2 4 \$ 7 7 1 1 \$ 2 2 8 \$ 7 7 5 5 \$ 2 2	11,527,364 11,160,864 10,819,591 10,478,318 10,137,045	\$ 10,915,092 \$ 10,586,237 \$ 10,257,382
12,103,051 12,103,051 11,678,994 11,678,994 11,254,938 10,830,881 10,830,881 10,406,825 10,406,825	424,057 424,057 424,057 424,057 424,057 424,057 424,057 424,057 424,057 424,057	11,678,994 11,678,994 11,254,938 11,254,938 10,830,881 10,406,825 10,406,825 9,982,768 9,982,768	1,517,230 1,517,230 1,477,538 1,477,538 1,437,845 1,437,845 1,398,153 1,398,153	10,771,429 10,771,429 10,400,000 10,400,000 10,028,571 10,028,571 9,657,143 9,657,143 9,285,714 9,285,714	371,429 371,429 371,429 371,429 371,429 371,429 371,429 371,429 371,429 371,429	10,400,000 10,400,000 10,028,571 10,028,571 9,657,143 9,285,714 9,285,714 8,914,286 8,914,286	1,379,652 1,344,886 1,344,886 1,310,120 1,310,120 1,275,353 1,275,353 1,240,587	44,500 42,500 40,500 40,500 40,500 38,500 36,500 36,500 34,500 34,500	2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000	42,500 40,500 40,500 38,500 36,500 36,500 34,500 34,500 32,500 32,500	5,978 5,791 5,791 5,604 5,604 5,416 5,416 5,229 5,229 5,042 5,042	\$ 11,527,36 \$ 10,915,09 \$ 11,160,86 \$ 10,586,23 \$ 10,819,59 \$ 10,257,38 \$ 10,478,31 \$ 9,928,52 \$ 10,137,04 \$ 9,599,67	4 \$ 2 4 \$ 7 7 1 1 \$ 2 2 8 \$ 7 7 5 5 \$ 2 2	11,527,364 11,160,864 10,819,591 10,478,318 10,137,045 9,568,570	\$ 10,915,092 \$ 10,586,237 \$ 10,257,382 \$ 9,928,527
12,103,051 12,103,051 11,678,994 11,678,994 11,254,938 11,254,938 10,830,881 10,830,881 10,406,825 10,406,825	424,057 424,057 424,057 424,057 424,057 424,057 424,057 424,057 424,057 424,057	11,678,994 11,678,994 11,254,938 11,254,938 10,830,881 10,830,881 10,406,825 10,406,825 9,982,768 9,982,768	1,517,230 1,517,230 1,477,538 1,477,538 1,437,845 1,437,845 1,398,153 1,398,153 1,358,460 1,358,460	10,771,429 10,771,429 10,400,000 10,400,000 10,028,571 10,028,571 9,657,143 9,285,714 9,285,714	371,429 371,429 371,429 371,429 371,429 371,429 371,429 371,429 371,429 371,429	10,400,000 10,400,000 10,028,571 10,028,571 9,657,143 9,285,714 9,285,714 9,285,714 8,914,286 8,914,286	1,379,652 1,344,886 1,344,886 1,310,120 1,275,353 1,275,353 1,240,587 1,240,587 1,205,821 1,205,821	44,500 42,500 40,500 40,500 38,500 38,500 36,500 36,500 34,500	2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000	42,500 40,500 40,500 38,500 36,500 36,500 34,500 32,500 32,500	5,978 5,791 5,791 5,604 5,604 5,416 5,416 5,229 5,229 5,042	\$ 11,527,36 \$ 10,915,09 \$ 11,160,86 \$ 10,586,23 \$ 10,819,59 \$ 10,257,38 \$ 10,478,31 \$ 9,928,52 \$ 10,137,04 \$ 9,599,67	4 \$ 2 4 \$ 7 7 1 1 \$ 2 2 8 \$ 7 7 5 5 \$ 2 2	11,527,364 11,160,864 10,819,591 10,478,318 10,137,045 9,568,570	\$ 10,915,092 \$ 10,586,237 \$ 10,257,382 \$ 9,928,527 \$ 9,599,672

# **Atlantic City Electric Company**

## Attachment 8 - Company Exhibit - Securitization Workpaper

Line #	Lawa Tawa Interest		
101	Long Term Interest  Less LTD Interest on Securitization Bonds	694,223	
440	Capitalization		
112	Less LTD on Securitization Bonds	-	
	Calculation of the above Securitization Adjustments		
	Inputs from Atlantic City Electric Company 2020 FER		
	Pages 256-257 "Long Term Debt (Account 221, 222, Line 22 "Note Payable to ACE Transition Funding - variable		
	LTD Interest on Securitization Bonds in column (i) LTD on Securitization Bonds in column (h)		
	ETD off Securitization Bonds in column (ii)		

# Attachment 9 Rate Base Worksheet Atlantic City Electric Company

	(Note G)		Fross Plant In Service			Accumulated Depreciation		Accumula	ted Amortization		Net Plant In Service	
Line No Attachment H-1A, Line No:	Month (a)	Transmission (b) 19	General & Intangible (c) 23	Common (d) 24	Transmission (e) 30	General (f) 31	Common (g) 12	Intangible (h) 10	Common (i) 11	Transmission (j)	General & Intangible (k)	Common (l)
		207.58.g minus 207.57.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note E)		page 356 for end of year,		219.28.e for end of year, records for other months			Electric Only, Form No 1, page 356 for end of year, records for other months	Col. (b) - Col. (e)	Col. (c) - Col. (f) - Col. (h)	Col (d) - Col (g) - Col (i)
<ol> <li>December Prior Year</li> </ol>		1,794,463,770	300,144,952	records for other months	309,129,625	63,307,121	records for other months	38,664,841	mondis	1,485,334,145		201. (u) - Col. (g) - Col. (l)
2 January		1,796,184,078	314,971,048		312.941.990	63,575,371	_	40,109,437	_	1,483,242,088		
3 February		1,798,954,389			****	64,599,043	_	41.682.614	-	1,482,203,923		
4 March		1,801,414,940	325,786,687	_	320,540,583	65,645,694	_	43,283,993	-	1.480.874.357		-
5 April		1,806,027,309	328,546,653	_	324,280,196	66,716,895	_	44,904,860	-	1,481,747,113		-
6 May		1,903,911,739				67,790,235	_	46,487,958		1,576,621,931	210,930,317	
7 June		1,912,938,372	329,475,795		220.010.000	68,836,703	_	48.032.057	-	1,582,027,594		
8 July		1,914,249,496		_	334,914,296	69,879,485	_	49,586,879	-	1,579,335,200		-
9 August		1,917,339,387	335,892,580	_	220 044 420	70,960,512	_	51,149,647	-	1,578,424,947	213,782,421	-
10 September		1,928,395,406			0.00.004.444	72,070,108	_	52,751,177	_	1,585,463,992		
11 October		1,931,683,297	347,935,533	_	346,970,570	73,186,856	_	54,429,587	-	1,584,712,727	220,319,089	_
12 November		1,938,238,197	351,172,380	_	350,756,282	74,336,205	_	56,153,590	-	1,587,481,915	220,682,585	_
13 December		1,962,101,146	355,209,473	_	352,861,767	75,495,330	_	57,865,966	-	1,609,239,379	221,848,178	_
14 Average of the 13 Monthly Ba	lances (Attachment 9A	1,877,377,041	331,224,306	-	331,476,324	68,953,812	-	48,084,816	-	1,545,900,716	214,185,678	-
15 Less Merger Cost to Achieve (			-			-		-		=	-	-
16 Average of the 13 Monthly Ba	lances Less Merger Cost to Achieve	1,877,377,041	331,224,306	-	331,476,324	68,953,812	-	48,084,816	-	1,545,900,716	214,185,678	-

### Adjustments to Rate Base

Line N	o Month (a)	CWIP CWIP in Rate Base	PHFU Held for Future Use	Materials & Supplie	Undistributed S Stores Expense	Prepayments	Unamortized Regulatory Asset	Account No. 282 Accumulated Deferred Income Taxes (Note C)	Account No. 283 Accumulated Deferred Income Taxes (Note C)	Account No. 190 Accumulated Deferred Income Taxes (Note C)	Account No. 255 Accumulated Deferred Investment Credit
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(k)
	Attachment H-1A, Line No:	43a	28	50	47	45					
				227. 8. c + 227.5.c (see A							
					of (227.16.c * Labor Ratio) for						
		AL . D	214 for end of year, records for		end of year, records for other	OL - E	21				
17	December Prior Year	(Note B)	other months 782,029	months 5,055,75	months	(Note F) 6,549,797	(Note A)	Attachment 1	Attachment 1	Attachment 1	Attachment 1
	January		782,029 782,029			6,918,602					
10	February		782,029			6,755,836					
	March		782,029			6,432,393					
			782,029			6,299,506					
21	April		782,029 782,029			6,299,306					
22	May June		782,029 782,029			5,804,871					
	July		782,029			5,600,712					
24	August		782,029			5,408,102					
	September		782,029			5,180,979					
	October		782,029			5,023,473					
	November		782,029			4,839,914					
	December		782,029			4,537,889					
	Average of the 13 Monthly Balances (except ADIT - see Attachment 1		- 782,029 - 782,029			5,799,871		•	*	•	
30	Average of the 13 Monthly Balances (except ADT1 - see Attachment 1		- /82,029	3,/01,3		3,/99,0/1	-				

- Notes:

  A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.

  B Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) abe will show that monthly bels and recretis on to contain entries for AFUDC for each CWIP project in rate base.

  C ADIT and Accumulated Deferred home. Tax Credits are computed using the average of the end of the year and the projection of the year balances

  C C Calculate using 13 monthly average balance, except ADIT

  E Projected balances are for the calculator, except ADIT

  E Projected balances are for the calculated and records for other months

  G In the true-up calculation, actual monthly balance records are used

# Attachment 9A Rate Base Worksheet - Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations) Atlantic City Electric Company

	(Note A)		Gross Plant In Service				Asset Retir	ement Obligations			Gross Plant in Service Less Projecto	ed Asset Retirement Obligations	
	Month (a)	Total Plant in Service (b)	Transmission (c)	General & Intangible (d)	Common (e)	Total Plant in Service (f)	Transmission (g)	General & Intangible (h)	Common (i)	Total Plant in Service (j)	Transmission (k)	General & Intangible (I)	Common (m)
achment H-1A,	, Line No									6			
						207.57.g. + 207.74.g. +							
						207.83.g. + 207.98.g.							
						Projected monthly balances							
						that are the amounts expected	207 57 a Projected monthly						
		n207 104 a Projected monthly balances	207.58.g. Projected monthly balances that are			to be included in 207.57.g. +							
			the amounts expected to be included in		Electric Only, Form No 1,		expected to be included in	•	Electric Only, Form No 1, pa	ne			
			207.58.g for end of year and records for other	207 99 a plus 205 5 a for end o				207.98 a for end of year	356 for end of year, records f				
				year, records for other months	records for other months		records for other months	records for other months	other months	Col. (b) - Col. (f)	Col. (c) - Col. (g)	Col. (d) - Col. (h)	Col. (e) - Col. (i)
cember Prior Ye	car	4,861,343,292	1,794,463,770	300,202,451	records for other months	5,627,860	records for other months	57,49		- 4,855,715,432		300,144,952	Col. (c) - Col. (l)
nuary	cui	4,896,072,877	1,796,184,078	315.028.547		5,626,749		57,49		- 4,890,446,127			
bruary		4,909,153,675	1.798,954,389	318.318.292		5,620,974		57.49		- 4,903,532,701			
arch		4,928,488,471	1,801,414,940	325,844,186		5,620,974		57.49		- 4,922,867,496			
ril		4,947,091,398	1,806,027,309	328,604,151		5,620,974		57.49		- 4,941,470,424		328,546,653	
v		5.078.274.932	1,903,911,739	325,266,009		5,620,974		57.49		- 5,072,653,958		325,208,510	
e		5,099,931,286	1.912.938.372	329,533,294		5,620,974		57.49		- 5,094,310,312			
lv		5,112,064,009	1.914.249.496	332,444,821		5,620,974		57.49		- 5,106,443,035		332.387.322	
igust		5,127,633,035	1,917,339,387	335,950,079		5,620,974		57.49		- 5,122,012,061		335,892,580	
ptember		5,152,289,254	1,928,395,406	340,981,756		5,620,974		57.49		- 5,146,668,280			
ctober		5,173,257,020	1,931,683,297	347,993,032		5,620,974		57.49		- 5,167,636,046		347,935,533	
November		5,194,844,523	1,938,238,197	351,229,879		5,620,974		57,49		- 5,189,223,548		351,172,380	
cember		5.243.325.328	1 962 101 146	355,266,972		5,620,974		57.49		- 5.237.704.354		355 209 473	
	erage of the 13 Monthly Balances	5,055,674,546	1.877.377.041	331,281,805	-	5,621,948	_	57.49	) -	5.050.052.598		331,224,306	
	-												
			Accu	mulated Depreciation & Amor	tization					Asset Retir	rement Obligations		
	Month	Total Plant in Service	Transmission	General Depr.	Intangible Amort.	Common Depr.	Common Amort.	Total Plant in Service	Transmission	General Depr.	Intangible Amort.	Common Depr.	Common Amort.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)
achment H-1A,	, Line No												
								219.29.c Projected monthly	219.25.c Projected monthly				
		210 20 a Projected monthly belonger that	219.25.c Projected monthly balances that are					balances that are the amounts	balances that are the amounts				
		are the amounts expected to be included in				Electric Only, Form No 1.	Electric Only, Form No. 1	expected to be included in	expected to be included in			Electric Only, Form No 1, page 35	Electric Only Form No.1
			219.25.c for end of year and records for other	210 280 for and of year records	200 21a for and of year	page 356 for end of year,		219.29.c for end of year and	219.25.c for end of year and	210 280 for and of year records for	200.21c for end of year, records for		
				for other months	records for other months	records for other months			records for other months	other months	other months	months	other months
cember Prior Yo	car	1.006.437.437	309.129.625	63,412,063		records for other months	records for other month:	- 598 08		104.942		monns	other months
uary	cui	1,002,251,526	312,941,990	63,679,749				- 648,39		104,377			
bruary		1.013.666.367	316.750.466	64,702,856				- 694.04		103,813			
oruary irch		1,013,666,367	320,540,583	65,748,942				- 745.46		103,813			
ril		1,036,852,874	324,280,196	66,820,143				- 745,46		103,248			
ni V		1,036,832,874	327,289,809	67,893,482		-		- 745,46 - 745,46		103,246			
e e		1,047,481,300	330,910,778	68,939,950		-		- 745,46 - 745.46		103,248		-	
y		1,071,091,271	334,914,296	69,982,733				- 745,46		103,248			
y gust		1,083,263,351	338,914,439	71,063,760				- 745,46 - 745.46		103,246			
eptember		1,095,584,179	342,931,414	72,173,356				- 745,46		103,248			
		1,107,918,815	346,970,570	73,290,104				- 745,46		103,248			
ctoher		1,120,206,778	350,756,282	74,439,453				- 745,46		103,246			
			352.861.767	75,598,577				- 745,46		103,248			
November								722.70		103,508			
lovember December	erage of the 13 Monthly Balances	1,127,078,067	331,476,324	69,057,321	48,084,816								
November December	erage of the 13 Monthly Balances	1,127,078,067	331,476,324	,,	.,,.			722,70				-	
November December	erage of the 13 Monthly Balances	1,127,078,067		,,	.,,.	gations		722,70				<u>-</u>	
October November December Ave	Month	1,127,078,067 1,061,238,185 Total Plant in Service	331,476,324  Projected Accumulated Deprecia  Transmission	,,	ected Asset Retirement Obli	gations  Common Depreciation	Common Amortization	722,70					
November December Ave	Month (a)	1,127,078,067 1,061,238,185	331,476,324  Projected Accumulated Deprecia  Transmission (c)	tion & Amortization Less Proj	ected Asset Retirement Obli Intangible Amortization (e)	Common Depreciation (f)	(g)	122,70					
November December Ave	Month (a) .Line No	1,127,078,067 1,061,238,185 Total Plant in Service (b)	331,476,324  Projected Accumulated Deprecia  Transmission (c) 30	tion & Amortization Less Proj General Depreciation (d) 31	Intangible Amortization (e) 32	Common Depreciation (f)	(g) 11	722,70					
November December	Month (a) Line No	1,127,078,067 1,061,238,185 Total Plant in Service (b)	331,476,324  Projected Accumulated Deprecia  Transmission (c) 30	tion & Amortization Less Proj	Intangible Amortization (e) 32 Col. (e) - Col. (k)	Common Depreciation (f)	(g)	J				-	

			Projected Accumulated Dep	eciation & Amortization Less Proj	ected Asset Retirement Obl	igations	
Line No	Month	Total Plant in Service	Transmission	General Depreciation	Intangible Amortization	Common Depreciation	Common Amortization
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Attachment H-1A, Line No	9	30	31	32	12	-11
		Col. (b) - Col. (h)	Col. (c) - Col. (i)	Col. (d) - Col. (j)	Col. (e) - Col. (k)	Col. (f) - Col. (l)	Col. (g) - Col. (m)
29	December Prior Year	1,005,839,351	309,129,6				
30	January	1,001,603,129	312,941,9				
31	February	1,012,972,322	316,750,4	66 64,599,043	41,682,614		
32	March	1,024,553,845	320,540,5	83 65,645,694	43,283,993		
33	April	1,036,107,407	324,280,1	96 66,716,895	44,904,860		
34	May	1,046,736,033	327,289,8	09 67,790,235	46,487,958		
35	June	1,058,219,461	330,910,7	78 68,836,703	48,032,057		
36	July	1,070,345,804	334,914,2	96 69,879,485	49,586,879		
37	August	1.082.517.884	338,914.4	39 70,960,512	51,149,647		
38	September	1.094.838.712	342,931.4	14 72.070.108			
39	October	1,107,173,348	346,970,5				
40	November	1.119.461.310	350,756,2				
41	December	1.126.332.599	352.861.7				
42	Average of the 13 Monthly Balances		331,476,3				

Note  $A \qquad \text{In the true-up calculation, actual monthly balance records are used.} \\$ 

## Atlantic City Electric Company

Attachment 10 - Merger Costs

	Attachment 10 - Merger Costs						
	(a)	(b)	(c)	(d)	()	(x)	)
	O&M Cost To Achieve FERC Account	Total	Allocation to Trans.			Tot	al
1	Transmission O&M	-	100.00%			\$	-
2	A&G	13,51				s	2,173
3						\$	-
4	Total	\$ 13,51	14			\$	2,173
5 6	Depreciation & Amortization Expense Cost To Achieve						
7	FERC Account	Total	Allocation to Trans.			Tot	al
8	General Plant	-	16.08%			\$	-
9	Intangible Plant	-	16.08%			s	-
10 11	Total	s -				s s	-
•••	Total						
	Capital Cost To Achieve included in the General and Intangible Plant	General	Intangible				
	Gross Plant					Tot	al
12 13	December Prior Year January	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!			#DIV/0! #DIV/0!	
14	February	#DIV/0!	#DIV/0!			#DIV/0!	
15	March	#DIV/0!	#DIV/0!			#DIV/0!	
16	April	#DIV/0!	#DIV/0!			#DIV/0!	
17 18	May June	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!			#DIV/0! #DIV/0!	
19	July	#DIV/0!	#DIV/0!			#DIV/0!	
20	August	#DIV/0!	#DIV/0!			#DIV/0!	
21	September	#DIV/0!	#DIV/0!			#DIV/0!	
22 23	October November	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!			#DIV/0! #DIV/0!	
24	December	#DIV/0!	#DIV/0!			#DIV/0!	
25	Average	#DIV/0!	#DIV/0!				-
	Accumulated Depreciation	General	Intangible			Tot	al
26	December Prior Year	General	intangible -			\$	-
27	January	-	-			\$	-
28	February	-	-			s	-
29 30	March	-	-			s s	-
31	April May	-				s	-
32	June	-	-			s	-
33	July	-	-			s	-
34	August	-	-			S	-
35 36	September October	-	-			s s	-
37	November	-				s	-
38	December	-	-			S	-
39	Average	-	-				-
	Atlantic City Electric Co	ompany					
	Attachment 10 Manage Costs						
	Attachment 10 - Merger Costs	(b)	(c)	(d)	( )	(x	1
	Attachment 10 - Merger Costs  (a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above	(b) General	(c) Intangible	(d)	()	(x) Tot	
40	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year	General #DIV/0!	Intangible #DIV/0!	(d) -	()	Tot #DIV/0!	
41	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January	General #DIV/0! #DIV/0!	Intangible #DIV/0! #DIV/0!	(d) -	-	Tot #DIV/0! #DIV/0!	
41 42	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February	General #DIV/0! #DIV/0! #DIV/0!	Intangible #DIV/0! #DIV/0! #DIV/0!	(d) - -	-	Tot #DIV/0! #DIV/0! #DIV/0!	
41 42 43	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March	General #DIV/0! #DIV/0! #DIV/0! #DIV/0!	Intangible #DIV/0! #DIV/0! #DIV/0! #DIV/0!	- - -	-	Tot #DIV/0! #DIV/0! #DIV/0! #DIV/0!	
41 42 43 44 45	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May	General #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	Intangible #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	- - -	- - - -	Tot #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	
41 42 43 44 45 46	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June	General #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	Intangible #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	- - - - -	- - - -	Tot #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	
41 42 43 44 45 46 47	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July	General #DIV/0!	Intangible #DIV/0!	- - - - - - -	- - - - - - -	Tot #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	
41 42 43 44 45 46	(a)  Net Plant – Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August	General #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	Intangible #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	- - - - -	- - - -	Tot #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	
41 42 43 44 45 46 47 48 49 50	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October	General #DIV/0!	Intangible #DIV/0!	- - - - - - - - -	- - - - - - - - -	Tot #DIV/0!	
41 42 43 44 45 46 47 48 49 50	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November	General #DIV/0!	Intangible #DIV/0!	- - - - - - - -	- - - - - - -	Tot #DIV/0!	
41 42 43 44 45 46 47 48 49 50 51 52	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December	General #DIV/0!	Intangible #DIV/0!	- - - - - - - - -	- - - - - - - - -	Tot #DIV/0!	
41 42 43 44 45 46 47 48 49 50	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November	General #DIV/0!	Intangible #DIV/0!	- - - - - - - - -	- - - - - - - - -	Tot #DIV/0!	
41 42 43 44 45 46 47 48 49 50 51 52	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December	General #DIV/0!	Intangible #DIV/0!	- - - - - - - - -	- - - - - - - - -	Tot #DIV/0!	
41 42 43 44 45 46 47 48 49 50 51 52 53	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average	General #DIV/0!	Intangible #DIV/0!	- - - - - - - - -	- - - - - - - - -	Tot #DIV/0!	al
41 42 43 44 45 46 47 48 49 50 51 52 53	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January	General #DIV/0!	Intangible #DIV/0!	- - - - - - - - -	- - - - - - - - -	Tot #DIV/0!	al
41 42 43 44 45 46 47 48 49 50 51 52 53	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average	General #DIV/0!	Intangible #DIV/0!	- - - - - - - - -	- - - - - - - - -	Tot #DIV/0!	al al
41 42 43 44 45 46 47 48 49 50 51 52 53	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April	General #DIV/0!	Intangible #DIV/0!	- - - - - - - - -	- - - - - - - - -	Tot #DIV/0!	al
41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May May May	General #DIV/0!	Intangible #DIV/0!	- - - - - - - - -	- - - - - - - - -	Tot #DIV/0!	al
41 42 43 44 45 46 47 48 49 50 51 52 53 53	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June June June	General	Intangible #DIV/0!	- - - - - - - - -	- - - - - - - - -	Tot #DIV/0! \$  Tot \$ \$ \$ \$ \$ \$ \$	al
41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June June June June June June June June	General #DIV/0!	Intangible #DIV/0!	- - - - - - - - -	- - - - - - - - -	Tot #DIV/0!	al
41 42 43 44 45 46 47 48 49 50 51 52 53 53	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June June June	General #DIV/0!	Intangible #DIV/0!	- - - - - - - - -	- - - - - - - - -	Tot #DIV/0! \$  Tot \$ \$ \$ \$ \$ \$ \$	al
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 59 60 61 62 63	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July June July August September October October October January February March April May June July August September October	General #DIV/0!	Intangible #DIV/0!	- - - - - - - - -	- - - - - - - - -	Tot #DIV/0! #D	al
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 60 61 62 63 64	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October Average	General	Intangible #DIV/0!	- - - - - - - - -	- - - - - - - - -	Tot #DIV/0!	al
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 60 61 62 63 64 65	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average	General #DIV/0!	Intangible #DIV/0!	- - - - - - - - -	- - - - - - - - -	Tot #DIV/0! #D	al
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 60 61 62 63 64	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October Average	General	Intangible #DIV/0!	- - - - - - - - -	- - - - - - - - -	Tot #DIV/0!	al
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 60 61 62 63 64 65	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January March April May June July August September October October September October October November December Average	General	Intangible #DIV/0!	- - - - - - - - -	- - - - - - - - -	Tot #DIV/0! #D	al
41 42 43 44 45 46 47 48 49 50 51 52 53 56 67 57 58 59 60 61 62 63 64 65 66	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total  Capital Cost To Achieve included in Total Electric Plant in Service	General #DIV/0! #DIV	Intangible #DIV/0!	- - - - - - - - -	- - - - - - - - -	Tot #DIV/0! #D	al
41 42 43 44 45 46 47 48 49 50 51 52 53 56 67 62 63 64 65 66	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) Jenuary February March April May June July August September October November December Total	General	Intangible #DIV/0!	- - - - - - - - -	- - - - - - - - -	Tot #DIV/0! #D	al
41 42 43 44 45 46 47 48 49 50 51 52 53 56 67 57 58 59 60 61 62 63 64 65 66	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total  Capital Cost To Achieve included in Total Electric Plant in Service	General #DIV/0!	Intangible #DIV/0!	- - - - - - - - -	- - - - - - - - -	Tot #DIV/0! #D	al
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 67 78 62 63 64 65 66	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average  Capital Cost To Achieve included in Total Electric Plant in Service December Total	General	Intangible #DIV/0!	- - - - - - - - -	- - - - - - - - -	Tot #DIV/0! #D	al
41 42 43 44 45 46 47 48 49 50 51 52 53 56 66 61 62 63 64 65 66 67 68 69 70 71	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total  Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February January February January July August September October November December Total	General	Intangible #DIV/0!	- - - - - - - - -	- - - - - - - - -	Tot #DIV/0! #D	al
411 422 43 444 45 50 51 52 53 53 54 55 66 66 67 68 69 70 71 72	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total  Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May	General	Intangible #DIV/0!	- - - - - - - - -	- - - - - - - - -	Tot #DIV/0! #D	al
41 42 43 44 45 46 47 48 49 50 51 52 53 56 66 61 62 63 64 65 66 67 68 69 70 71	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total  Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February January February January July August September October November December Total	General	Intangible #DIV/0!	- - - - - - - - -	- - - - - - - - -	Tot #DIV/0! #D	al
411 422 43 444 45 50 51 51 52 53 55 56 60 61 62 63 64 65 66 67 70 71 72 73 74 75	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Arch April May June July August September October November December Total  Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January March April May June July August August August April May June July August April August August April August April August Apus August April August Apus August Apus August April August August Apus August August April August Apus August April August August August April August August August April August August April August August August April August August April August August August April August August August April August August August August April August August August August August August April August August August August April August	General	Intangible #DIV/0!	- - - - - - - - -	- - - - - - - - -	Tot #DIV/0! #D	al
411 422 43 444 45 50 51 52 53 56 67 68 69 70 71 72 73 74 75 76	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total  Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June July August September October November December Total  Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June July August September October November December Prior Year January February March April May June July August September	General	Intangible #DIV/0!	- - - - - - - - -	- - - - - - - - -	Tot #DIV/0! #D	al
411 422 43 444 45 46 47 48 49 50 50 51 52 53 55 56 60 61 62 63 64 65 66 67 70 70 71 72 73 74 75 76 77	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total  Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January March April May June June January Tebruary March April May June January March April May June July August September October October October	General	Intangible #DIV/0!	- - - - - - - - -	- - - - - - - - -	Tot #DIV/0! #D	al
411 422 43 444 45 50 51 52 53 56 67 68 69 70 71 72 73 74 75 76	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total  Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June July August September October November December Total  Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June July August September October November December Prior Year January February March April May June July August September	General	Intangible #DIV/0!	- - - - - - - - -	- - - - - - - - -	Tot #DIV/0! #D	al
411 422 433 444 455 506 51 522 53 54 556 567 588 59 60 61 62 63 64 65 66 66 67 70 71 72 73 74 75 76 77 78	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Arch April Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June July August September October November Pebruary March April May June July August September April May June July August September April May June July August September October April May June July August September October November September October November	General	Intangible #DIV/0!	- - - - - - - - -	- - - - - - - - -	Tot #DIV/0! #D	al

# Atlantic City Electric Company Attachment 11A - O&M Workpaper

(a) (b) (c) 321.83.b to 321.112.b

			Total	Non-Recoverable	Dire	ectly Assigned
1	Operation, Supervision & Engineering	560.0	\$ 3,876,375		\$	3,876,375
2	Load Dispatch-Reliability	561.1	-		\$	-
3	Load Dispatch-Monitor & Oper Tran Sys	561.2	945,849		\$	945,849
4	Load Dispatch-Trans Svc & Scheduling	561.3	-		\$	-
5	Scheduling, Sys Control & Dispatch Svc	561.4	(2,353)		\$	(2,353)
6	Reliability Planning & Standards Devel	561.5	3,729		\$	3,729
7	Transmission Service Studies	561.6	-		\$	-
8	Generation Interconnection Studies	561.7	-		\$	-
9	Reliability Planning & Standard Devel	561.8	596		\$	596
10	Station Expenses	562.0	337		\$	337
11	Overhead Line Expenses	563.0	-		\$	-
12	Underground Line Expenses	564.0	-		\$	-
13	Transmission of Electricity by Others	565.0	-		\$	-
14	Miscellaneous Transmission Expenses	566.0	4,240,399		\$	4,240,399
15	Rents	567.0	-		\$	-
16	Maintenance, Supervision & Engineering	568.0	-		\$	-
17	Maintenance of Structures	569.0	1,160,046		\$	1,160,046
18	Maintenance of Computer Hardware	569.1	-		\$	-
19	Maintenance of Computer Software	569.2	-		\$	-
20	Maintenance of Communication Equipment	569.3	-		\$	-
21	Maintenance of Misc Regional Transmission Plant	569.4	-		\$	-
22	Maintenance of Station Equipment	570.0	8,051,460		\$	8,051,460
23	Maintenance of Overhead Lines	571.0	9,555,463		\$	9,555,463
24	Maintenance of Underground Lines	572.0	104,770		\$	104,770
25	Maintenance of Misc Transmission Plant	573.0	232,639		\$	232,639
26	Transmission Expenses - Total (Sum of lines 1-25)		\$ 28,169,310	\$ -	\$	28,169,310

Transmission O&M Total 28,169,310

# Atlantic City Electric Company Attachment 11B - A&G Workpaper

			32	23.181.b to 323.196.b		. ,	• • • • • • • • • • • • • • • • • • • •		• • • • • • • • • • • • • • • • • • • •
				Total	S	S&W Allocation	Net Plant Allocation	Non-Recoverable	Directly Assigned
1	Administrative and General Salaries	920.0	\$	3,701,492	\$	3,701,492			\$ -
2	Office Supplies and Expenses	921.0	\$	2,175,830		2,175,760		70	-
3	Administrative Expenses Transferred-Credit	922.0	\$	-		-			-
4	Outside Service Employed	923.0	\$	71,111,774		69,350,552		1,761,222	-
5	Property Insurance	924.0	\$	679,946			679,946		-
6	Injuries and Damages	925.0	\$	685,667		685,667			-
7	Employee Pensions and Benefits	926.0	\$	9,767,132		9,767,132			-
8	Franchise Requirements	927.0	\$	-		-			-
9	Regulatory Commission Expenses	928.0	\$	1,375,321		-		1,012,179	363,142
10	Duplicate Charges-Credit	929.0	\$	-		-			-
11	General Advertising Expenses	930.1	\$	670,077				670,077	-
12	Miscellaneous General Expenses	930.2	\$	1,130,180		838,163		292,017	-
13	Rents	931.0	\$	-		-			-
14	Maintenance of General Plant	935	\$	136,840	\$	136,840			\$ -
15	Administrative & General - Total (Sum of lines 1-14)		\$	91,434,259	\$	86,655,606	\$ 679,946	\$ 3,735,565	\$ 363,142
16				Allocation Factor		16.08%	40.10%	0.00%	100.00%
17				Transmission A&G 1		13,934,103	272,627	-	363,142
18								Total <sup>2</sup>	\$14,569,872

**(b)** 

(a)

(d)

(e)

(c)

<sup>&</sup>lt;sup>1</sup> Multiply total amounts on line 15, columns (b)-(e) by allocation factors on line 16.

<sup>&</sup>lt;sup>2</sup> Sum of line 17, columns (b), (c), (d), (e).

## Atlantic City Electric Company Attachment 12 - Depreciation Rates

(A)	(B)	(C)
Number	Plant Type	Applied Depreciation Rate
Ele	ectric Transmission	
L	and and Land Rights	-
S	Structures and Improvements	2.22%
S	Station Equipment	2.50%
Т	owers and Fixtures	1.82%
P	Poles and Fixtures	3.03%
C	Overhead Conductors and Devices	2.27%
U	Inderground Conduit	2.00%
U	Inderground Conductors and Devices	2.56%
R	Roads and Trails	-

	Electric General	
390	Structures and Improvements	1.29%
390.1	Structures and Improvements	2.40%
390.2	Structures and Improvements	3.59%
390.3	Structures and Improvements	2.48%
391	Office Furniture and Equipment	20.00%
391.1	Office Furniture and Equipment	5.00%
392	Transportaion Equipment	9.08%
392.1	Transportaion Equipment	9.08%
393	Stores Equipment	4.00%
394	Tools, Shop, Garage Equipment	4.00%
394.1	Tools, Shop, Garage Equipment	4.00%
395	Laboratory Equipment	0.00%
396	Power Operated Equipment	0.00%
397.1	Communication Equipment	6.67%
397.2	Communication Equipment	4.78%
398.1	Miscellaneous Equipment	5.01%
	Electric Intangible	
302	Franchises and Consents	
303	Miscellaneous Intangible Plant	
303.1	2-year plant	50.00%
303.2	3-year plant	33.33%
303.3	4-year plant	25.00%
303.4	5-year plant	20.00%
303.5	7-year plant	14.29%
303.6	10-year plant	10.00%
303.7	12-year plant	8.33%
303.8	15-year plant	6.67%

Note: Depreciation and amortization rates as approved by FERC in Docket #



## ATTACHMENT H-1A

	intic City Electric Company				
or	mula Rate Appendix A		Notes	FERC Form 1 Page # or Instruction	2021 True-Up
	ded cells are input cells				
1	Wages & Salary Allocation Factor Transmission Wages Expense			p354.21b	\$ 5,534,57
2	Total Wages Expense Less A&G Wages Expense			p354.28b p354.27b	\$ 37,549,56 \$ 3,130,28
4	Total			(Line 2 - 3)	34,419,2
5	Wages & Salary Allocator			(Line 1 / 4)	16.0799
6	Plant Allocation Factors Electric Plant in Service		(Note B)	p207.104g (See Attachment 9A, line 14, column j)	\$ 4,711,080,33
6a 7 8	Less Merger Costs to Achieve Common Plant In Service - Electric Total Plant In Service			Attachment 10, line 80, column b (Line 24 - 24a) (Line 6 - 6a +7)	\$ 298,25 4,710,782,0
9	Accumulated Depreciation (Total Electric Plant)			p219.29c (See Attachment 9A, line 42, column b) Attachment 10, line 39, column b	\$ 953,528,17
9a 10	Less Merger Costs to Achieve Accumulated Intangible Amortization		(Note A)	p200.21c (See Attachment 9, line 14, column h)	\$ 17,76 \$ 33,900,41 \$ 166,81
10a 11	Less Merger Costs to Achieve Accumulated Common Amortization - Electric		(Note A)	Attachment 9, line 15, column h p356 (See Attachment 9, line 14, column i)	\$ 166,81
11a 12	Less Merger Costs to Achieve Accumulated Common Plant Depreciation - Electric		(Note A)	Attachment 9, line 15, column i p356 (See Attachment 9, line 14, column g)	
12a 13	Less Merger Costs to Achieve Total Accumulated Depreciation			Attachment 9, line 15, column g (Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)	987,244,0
14	Net Plant			(Line 8 - 13)	3,723,538,0
15	Transmission Gross Plant			(Line 29 - Line 28)	1,785,250,8
16	Gross Plant Allocator			(Line 15 / 8)	37.897
17	Transmission Net Plant			(Line 39 - Line 28)	1,476,847,
18	Net Plant Allocator			(Line 17 / 14)	39.662
ant	Calculations				
19	Plant In Service Transmission Plant In Service		(Note B)	p207.58.g (See Attachment 9, line 14, column b)	\$ 1,740,104,6
19a 20	Less Merger Costs to Achieve This Line Intentionally Left Blank		(Note B)	Attachment 9, line 15, column b	Ψ 1,740,104,0
21	This Line Intentionally Left Blank			(1) (A) (A)	
22	Total Transmission Plant In Service			(Line 19 -19a)	1,740,104,
23 3a	General & Intangible Less Merger Costs to Achieve			p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c	281,060 298
24 4a	Common Plant (Electric Only)  Less Merger Costs to Achieve		(Notes A & B)	p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d	
25 26	Total General & Common Wage & Salary Allocation Factor			(Line 23 -23a + 24 - 24a) (Line 5)	280,762, 16.0798
27	General & Common Plant Allocated to Transmission			(Line 25 * 26)	45,146,
28	Plant Held for Future Use (Including Land)		(Note C)	p214 (See Attachment 9, line 30, column c)	782,
29	TOTAL Plant In Service			(Line 22 + 27 + 28)	1,786,032,
	Accumulated Depreciation				
30	Transmission Accumulated Depreciation		(Note B)	p219.25.c (See Attachment 9, line 14, column e)	293,523,
0a 0b	Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to	Achieve		Attachment 9, line 15, column e (Line 30 - 30a)	293,523,
31	Accumulated General Depreciation			p219.28.c (See attachment 9, line 14, column f)	58,822,
1a 32	Less Merger Costs to Achieve Accumulated Intangible Amortization			Attachment 9, line 15, column f (Line 10 - 10a)	17, 33,733,
33	Accumulated Common Amortization - Electric			(Line 11 - 11a)	35,735,
35	Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation			(Line 12 - 12a) (Line 31 - 31a + 32 + 33 + 34)	92,538,
36 37	Wage & Salary Allocation Factor General & Common Allocated to Transmission			(Line 5) (Line 35 * 36)	16.0798 14,879,
38	TOTAL Accumulated Depreciation			(Line 30b + 37)	308,403,
39	TOTAL Net Property, Plant & Equipment			(Line 29 - 38)	1,477,629,
ius	iment To Rale Base				, ,,,,,,
	Accumulated Deferred Income Taxes (ADIT)				
0a 0b	Account No. 190 (ADIT) Account No. 281 (ADIT - Accel. Amort)	True-up Adjustment True-up Adjustment	(Note V) (Note V)	Attachment 1A - ADIT Summary, Line 23 Attachment 1A - ADIT Summary, Line 46	14,881,
Ос	Account No. 282 (ADIT - Other Property)	True-up Adjustment	(Note V)	Attachment 1A - ADIT Summary, Line 69	-281,141,
Od Oe	Account No. 283 (ADIT - Other) Account No. 255 (Accum. Deferred Investment Tax Credits)	True-up Adjustment True-up Adjustment	(Note V) (Note U)	Attachment 1A - ADIT Summary, Line 92 Attachment 1A - ADIT Summary, Line 115	-1,863
Of	Accumulated Deferred Income Taxes Allocated To Transmissi	on		(Line 40a + 40b + 40c + 40d + 40e)	-268,124
1a	Unamortized Deficient / (Excess) ADIT Unamortized Deficient / (Excess) ADIT - Federal	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 73	-62,674,
1b	Unamortized Deficient / (Excess) ADIT - State	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 73 Attachment 1D - ADIT Rate Base Adjustment, Line 146 (Line 41a + 41b)	-62,674,
12	Unamortized Deficient / (Excess) ADIT Allocated to Transmiss			(Line 41a + 41b) (Line 40f + 42)	
13	Adjusted Accumulated Deferred Income Taxes Allocated To T				-330,799
3а	· ·	age palances)	(Note B)	p216.43.b (See Attachment 9, line 30, column b)	
14	Transmission O&M Reserves Total Balance Transmission Related Account Reserves		Enter Negative	Attachment 5	-6,383,
	Prepayments				
45 46	Prepayments Total Prepayments Allocated to Transmissior		(Note A)	Attachment 9, line 30, column f (Line 45)	5,799, 5,799,
	Materials and Supplies				
47 48	Undistributed Stores Exp Wage & Salary Allocation Factor		(Note A)	p227.6c & 16.c (See Attachment 9, line 30, column e) (Line 5)	16.0
49	Total Transmission Allocated		***	(Line 47 * 48)	
	Transmission Materials & Supplies Total Materials & Supplies Allocated to Transmission		(Note AA)	p227.8c + p227.5c (See Attachment 9, line 30, column d) (Line 49 + 50)	5,701, 5,701,
50 51				•	.,,
	Cash Working Capital				
	Cash Working Capital Operation & Maintenance Expense 1/8th Rule			(Line 85) x 1/8	42,736 12.

	Network Credits				
55 56	Outstanding Network Credits Less Accumulated Depreciation Associated with Facilities with Ou	statanding Natural Cradita	(Note N) (Note N)	From PJM From PJM	0
57	Net Outstanding Credits	istanding Network Credits	(Note N)	(Line 55 - 56)	0
58	TOTAL Adjustment to Rate Base			(Line 43 + 43a + 44 + 46 + 51 + 54 - 57)	-320,339,631
59	Rate Base			(Line 39 + 58)	1,157,289,960
O&M					
Odin	Torontolog COM				
60	Transmission O&M Transmission O&M			Attachment 11A, line 27, column c	28,169,310
61 62	Less extraordinary property loss Plus amortized extraordinary property loss			Attachment 5 Attachment 5	0
63 63a	Less Account 565 Less Merger Costs to Achieve			p321.96.b Attachment 10, line 1, column x	0
64 65	Plus Schedule 12 Charges billed to Transmission Owner and boo Plus Transmission Lease Payments	oked to Account 565	(Note O) (Note A)	PJM Data p200.3.c	0
66	Transmission O&M		(1101071)	(Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)	28,169,310
	Allocated General & Common Expenses				
67 68	Common Plant O&M Total A&G		(Note A)	p356 Attachment 11B, line 15, column a	91,434,259
68a 68b	For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve	3	(Note S)	Attachment 5 Attachment 10, line 2, column b	-2,115,717 13,514
68c 69	Less Other Less Property Insurance Account 924			Attachment 5 p323.185b	1,806,521 679,946
70 71	Less Regulatory Commission Exp Account 928		(Note E)	p323.189b p323.191b	1,375,321
72	Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds			p335.b	670,077 0
73 74	Less EPRI Dues General & Common Expenses		(Note D)	p352-353 (Lines 67 + 68) - Sum (68b to 73)	233,274 86,655,606
75 76	Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission			(Line 5) (Line 74 * 75)	16.0799% 13,934,103
	Directly Assigned A&G				
77 78	Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1		(Note G) (Note K)	p323.189b p323.191b	363,142 0
79	Subtotal - Transmission Related		(HOIOTI)	(Line 77 + 78)	363,142
80	Property Insurance Account 924			p323.185b	679,946
81 82	General Advertising Exp Account 930.1 Total		(Note F)	p323.191b (Line 80 + 81)	679,946
83 84	Net Plant Allocation Factor  A&G Directly Assigned to Transmission			(Line 18) (Line 82 * 83)	39.66% 269,683
85	Total Transmission O&M			(Line 66 + 76 + 79 + 84)	42,736,238
				<u> </u>	
Depre	ciation & Amortization Expense				
	Depreciation Expense				
86	Transmission Depreciation Expense			P336.7b&c (See Attachment 5)	43,754,276
87 87a	General Depreciation Less Merger Costs to Achieve			p336.10b&c (See Attachment 5) Attachment 10, line 8, column b	12,567,738 5,930
88 88a	Intangible Amortization Less Merger Costs to Achieve		(Note A)	p336.1d&e (See Attachment 5) Attachment 10, line 9, column b	11,797,795 43,668
89 90	Total Wage & Salary Allocation Factor			(Line 87 - 87a + 88 - 88a) (Line 5)	24,315,936 16.0799%
91	General Depreciation Allocated to Transmission			(Line 89 * 90)	3,909,969
92	Common Depreciation - Electric Only		(Note A)	p336.11.b (See Attachment 5)	0
93 94	Common Amortization - Electric Only Total		(Note A)	p356 or p336.11d (See Attachment 5) (Line 92 + 93)	0
95 96	Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmissior			(Line 5) (Line 94 * 95)	16.0799%
97	Total Transmission Depreciation & Amortization			(Line 86 + 91 + 96)	47,664,245
Taxes	Other than Income				
98	Taxes Other than Income			Attachment 2	1,300,981
99	Total Taxes Other than Income			(Line 98)	1,300,981
Return	/ Capitalization Calculations				
T.C.C.	Long Term Interest				
100	Long Term Interest		(Note D)	p117.62c through 67c	58,599,236
101 102	Less LTD Interest on Securitization Bonds  Long Term Interest		(Note P)	Attachment 8 "(Line 100 - line 101)"	694,223 57,905,013
103	Preferred Dividends		enter positive	p118.29c	-
	Common Stock				
104 105	Proprietary Capital Less Preferred Stock		enter negative	p112.16c (Line 114)	1,554,309,748 0
106 106a	Less Account 216.1 Less Account 219		enter negative enter negative	p112.12c p112.15c	0
107	Common Stock		(Note Z)	(Sum Lines 104 to 106a)	1,554,309,748
400	Capitalization			2440 47 House 604	4 504 077 700
108 109	Long Term Debt Less Loss on Reacquired Debt		enter negative	p112.17c through 21c p111.81c	1,501,677,768 (3,200,706)
110 111	Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss		enter positive enter positive	p113.61c Attachment 1B - ADIT EOY, Line 7	0 899,718
112 113	Less LTD on Securitization Bonds Total Long Term Debt	(Note P)	enter negative (Note X)	Attachment 8 (Sum Lines 108 to 112)	(2,251,230) 1,497,125,551
114 115	Preferred Stock Common Stock		(Note Y)	p112.3c (Line 107)	0 1,554,309,748
116	Total Capitalization			(Sum Lines 113 to 115)	3,051,435,299
117		otal Long Term Debt	(Note Q)	(Line 113 / 116)	50.0%
118 119	Preferred % P Common % C	referred Stock ommon Stock	(Note Q) (Note Q)	(Line 114 / 116) (Line 115 / 116)	0.0% 50.0%
120		otal Long Term Debt		(Line 102 / 113)	0.0387
121 122		referred Stock ommon Stock	(Note J)	(Line 103 / 114) Fixed	0.0000 0.1050
123		otal Long Term Debt (WCLTD)		(Line 117 * 120)	0.0193
124 125	Weighted Cost of Preferred P	referred Stock ommon Stock		(Line 118 * 121) (Line 119 * 122)	0.0000 0.0525
126	Total Return ( R )			(Sum Lines 123 to 125)	0.0718
127	Investment Return = Rate Base * Rate of Return			(Line 59 * 126)	83,138,241

19   SIT - Salate income Tax Rate or Composite   Percent of Moderal income tax deductable for states purposed 1 and purposed	Compo	site Income Taxes				
19   19   19   19   19   19   19   19		Income Tax Rates				
P						21.00%
15   T			(Passant of fodoral income toy dody within for a			
132   Tri (First)   Tri (Fir	130	T T	T=1 - [[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * P)	tate purposes)		
The Content of a Credit Amortization   Price		T/ (1-T)	1-1-11(1-011) (1-111)]/(1-011-111-1)	<i>j</i> –		39.10%
	132b		1*1/(1-T)			1.3910
		ITO A Produced		01-4-10		
1	133	Investment Tay Credit Amortization			Attachment 1B - ADIT FOV	-110.840
Time		Tax Gross-Up Factor	Cit	ter riegative	(Line 132b)	
186	135	ITC Adjustment Allocated to Transmission			(Line 133 * 134)	-166,699
186						
186	126-	Other Income Tax Adjustment	Danzasiation Evanue	(Nata T)	Attachment E. Line 126a	70.750
Amonitation Deficient (Facuse) Deferred Taxes (Stele) - Transmission Component (Note 1)   Attachment 5, the 1360   13,226,736   13,22		Amortization Deficient / (Excess) Deferred Taxes (Federal) - Tra	nepreciation Expense	(Note T)	Attachment 5 Line 136h	
Amouttagion of Other Flore-Through Herns - Transmission Component (Net T)   Attachment 5, ten 1368   1, 12, 12, 12, 13, 13, 13, 13, 13, 13, 13, 13, 13, 13						0
Tax Gross-Lip Factor   Cline 13291   Cline 13292   Cline	136d	Amortization of Other Flow-Through Items - Transmission Comp			Attachment 5, Line 136d	0
The forcem Tax Adjustment   Cite   The Tax Component   Cite   Third   The Tax Component   Cite   Third   Thi		Other Income Tax Adjustments - Expense / (Benefit)				
137 Income Tax Component = CIT=(TIT-T)* Investment Return *(I-(WCLTDR)) = (Line 132 * 127 * (I-(122 / 126)))		Other Income Tay Adjustment				
138   Total Income Taxass	1309	Otter Income Lax Adjustment			(Line 130e 1301)	-10,402,703
Summary	137	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCI	.TD/R)) =	(Line 132a * 127 * (1-(123 / 126)))	23,757,123
Summary	138	Total Income Taxes			(Line 135 + 136g +137)	5,187,661
193   Nef Property, Flant & Equipment   (Line 59)	REVEN	IUE REQUIREMENT				
193   Nef Property, Flant & Equipment   (Line 59)		Summany				
Adjustment to Rate Base	139				(Line 39)	1,477,629,591
142   OAM	140	Adjustment to Rate Base			(Line 58)	-320,339,631
143	141	Rate Base			(Line 59)	1,157,289,960
143						
Taxes Other than Income						
145						
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities	145					83,138,241
Adjustment to Remove Requirements Associated with Excluded Transmission Facilities  (Line 19)  1.740,104,660  1	146	Income Taxes			(Line 138)	5,187,661
Transmission Plant In Service   (Line 19)   1,740,104,680	147	Gross Revenue Requirement			(Sum Lines 142 to 146)	180,027,366
Transmission Plant In Service   (Line 19)   1,740,104,680		Adjustment to Remove Revenue Requirements Associated with Exclu	ided Transmission Facilities			
149   Excluded Transmission Facilities   (Line 150   148 - 149)   (Line 150   148)   (L	148				(Line 19)	1,740,104,660
150   Included Transmission Facilities   (Line 148 - 149)   (Line 150 / 148)   (100 00%)     151   Inclusion Ratio   (Line 150 / 148)   (Line 150 / 148)   (100 00%)     152   Gross Revenue Requirement   (Line 151 * 152)   (Line 152 * 152)     154   Revenue Credits   Revenue Credits   Revenue Credits   Revenue Credits   (Line 151 * 152)   (Line 151 * 152)   (Line 152 * 1	149	Excluded Transmission Facilities		(Note M)	Attachment 5	0
151	150			,		1,740,104,660
153   Adjusted Gross Revenue Requirement   (Line 151*152)   180,027,366     Revenue Credits & Interest on Network Credits   Attachment 3   4,392,862     154   Revenue Requirement   (Line 153 - 154 + 155)   175,634,505     Net Revenue Requirement   (Line 153 - 154 + 155)   175,634,505     Net Revenue Requirement   (Line 156)   175,634,505     Net Plant Carrying Charge   (Line 167 - 86)   188   144,6581,355     157   Net Plant Carrying Charge   (Line 167 - 86)   188   198   198     158   Net Transmission Plant   (Line 157 - 86)   188   198   198     159   Net Plant Carrying Charge without Depreciation   (Line 167 - 86)   188   198     161   Net Plant Carrying Charge without Depreciation   (Line 157 - 86)   188   3.018%     162   Net Plant Carrying Charge without Depreciation   (Line 157 - 86)   188   3.018%     163   Net Plant Carrying Charge without Depreciation   (Line 157 - 86)   188   3.018%     164   Net Plant Carrying Charge without Depreciation   (Line 158 - 145 - 146)   (Line 157 - 86 - 127 - 138)   158   3.018%     163   Increased Return and Taxes   (Line 156 - 145 - 146)   (Line 157 - 86 - 127 - 138)   158   (Line 157 - 86 - 127 - 138)   158   (Line 157 - 86 - 127 - 138)   158   (Line 157 - 86 - 127 - 138)   158   (Line 157 - 86 - 127 - 138)   158   (Line 158 - 145 - 146)   (Line 158 - 145	151					100.00%
Revenue Credits & Interest on Network Credits   Revenue Credits   Revenue Credits   Revenue Credits   Revenue Credits   Revenue Credits   Revenue Requirement   (Note N)   PJM Data   -1	152	Gross Revenue Requirement			(Line 147)	180,027,366
Attachment 3	153	Adjusted Gross Revenue Requirement			(Line 151 * 152)	180,027,366
Attachment 3		Payanua Cradita & Interest on Natwork Cradita				
155   Interest on Network Credits	154	Revenue Credits  Revenue Credits			Attachment 3	4 392 862
Net Revenue Requirement   (Line 153 - 154 + 155)   175,634,505				(Note N)		1,002,002
Net Plant Carrying Charge				· /		
157         Net Revenue Requirement         (Line 156)         175,634,505           158         Net Transmission Plant         (Line 19 - 30)         1,436,813,55           159         Net Plant Carrying Charge         (Line 157 - 186) / 158         12,141,3%           160         Net Plant Carrying Charge without Depreciation         (Line 157 - 86 - 127 - 138) / 158         9,1167           161         Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes         (Line 157 - 86 - 127 - 138) / 158         3,0108%           Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE         (Line 156 - 145 - 146)         8,73,08,603         3,633           162         Net Revenue Requirement per 100 Basis Point increase in ROE         (Line 162 + 163)         8,73,08,603           163         Increased Return and Taxes         Attachment 4         96,374,935           164         Net Revenue Requirement per 100 Basis Point increase in ROE         (Line 162 + 163)         13,683,633           165         Net Transmission Plant         (Line 167 + 163)         13,683,633           166         Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation         (Line 162 + 163)         12,6978%           167         Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation         (Line 164 - 86) / 165         9,673,435	156	Net Revenue Requirement			(Line 153 - 154 + 155)	175,634,505
157         Net Revenue Requirement         (Line 156)         175,634,505           158         Net Transmission Plant         (Line 19 - 30)         1,436,813,55           159         Net Plant Carrying Charge         (Line 157 - 186) / 158         12,141,3%           160         Net Plant Carrying Charge without Depreciation         (Line 157 - 86 - 127 - 138) / 158         9,1167           161         Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes         (Line 157 - 86 - 127 - 138) / 158         3,0108%           Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE         (Line 156 - 145 - 146)         8,73,08,603         3,633           162         Net Revenue Requirement per 100 Basis Point increase in ROE         (Line 162 + 163)         8,73,08,603           163         Increased Return and Taxes         Attachment 4         96,374,935           164         Net Revenue Requirement per 100 Basis Point increase in ROE         (Line 162 + 163)         13,683,633           165         Net Transmission Plant         (Line 167 + 163)         13,683,633           166         Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation         (Line 162 + 163)         12,6978%           167         Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation         (Line 164 - 86) / 165         9,673,435		Not Plant Carrying Charge				
158         Net Transmission Plant         (Line 19 - 30)         1,446,581,355           159         Net Plant Carrying Charge         (Line 157, 158)         12,141,351           160         Net Plant Carrying Charge without Depreciation         (Line 157 - 86) / 158         9,1167%           161         Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes         (Line 157 - 86 - 127 - 138) / 158         3,0108%           Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE         (Line 156 - 145 - 146)         87,308,603           163         Increased Return and Taxes         Attachment 4         96,374,935           164         Net Revenue Requirement per 100 Basis Point increase in ROE         (Line 162 + 163)         183,683,583           165         Net Transmission Plant         (Line 162 + 163)         183,683,583           166         Net Transmission Plant         (Line 162 + 163)         183,683,583           166         Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation         (Line 164 + 165)         12,6978%           167         Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation         (Line 164 + 86) / 165         9,67374           168         Net Revenue Requirement         (Line 156)         175,634,505           169	157	Net Revenue Requirement			(Line 156)	175,634.505
159	158	Net Transmission Plant			(Line 19 - 30)	1,446,581,355
Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes   Line 157 - 86 - 127 - 138) / 158   3.018%					(Line 157 / 158)	12.1413%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE		Net Plant Carrying Charge without Depreciation	_		(Line 157 - 86) / 158	
162     Net Revenue Requirement Less Return and Taxes     (Line 156 - 145 - 148)     87,308,603       163     Increased Return and Taxes     Attachment 4     96,374,935       164     Net Revenue Requirement per 100 Basis Point increase in ROE     (Line 162 + 163)     183,683,538       165     Net Plant Carrying Charge per 100 Basis Point increase in ROE     (Line 164 - 165)     12,6978%       167     Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation     (Line 164 - 86) / 165     9,6731%       168     Net Revenue Requirement     (Line 165)     17,534,505       170     Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects     Attachment 6A, line 4, column j     -       171     Facility Credits under Section 30,9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515     Attachment 6, line 18, column 12     293,038       172     Net Zonal Revenue Requirement     (Note L)     PJM Data     2,631       173     1 CP Peak     (Note L)     PJM Data     2,631       174     Rate (\$/MW-Year)     66,887	161	Net Plant Carrying Charge without Depreciation, Return, nor Inc	come Taxes		(Line 157 - 86 - 127 - 138) / 158	3.0108%
162     Net Revenue Requirement Less Return and Taxes     (Line 156 - 145 - 148)     87,308,603       163     Increased Return and Taxes     Attachment 4     96,374,935       164     Net Revenue Requirement per 100 Basis Point increase in ROE     (Line 162 + 163)     183,683,538       165     Net Plant Carrying Charge per 100 Basis Point increase in ROE     (Line 164 - 165)     12,6978%       167     Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation     (Line 164 - 86) / 165     9,6731%       168     Net Revenue Requirement     (Line 165)     17,534,505       170     Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects     Attachment 6A, line 4, column j     -       171     Facility Credits under Section 30,9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515     Attachment 6, line 18, column 12     293,038       172     Net Zonal Revenue Requirement     (Note L)     PJM Data     2,631       173     1 CP Peak     (Note L)     PJM Data     2,631       174     Rate (\$/MW-Year)     66,887		Net Plant Carrying Charge Calculation per 100 Basis Point increase in	ROF			
163         Increased Return and Taxes         Attachment 4         98,374,395           164         Net Revenue Requirement per 100 Basis Point increase in ROE         (Line 162 + 163)         183,683,535           165         Net Transmission Plant         (Line 19 - 30)         1,446,581,355           166         Net Plant Carrying Charge per 100 Basis Point increase in ROE         (Line 164 / 165)         12,6978           167         Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation         (Line 166 / 165)         175,634,505           168         Net Revenue Requirement         (Line 156)         175,634,505           169         True-up amount         Attachment 6, line 4, column j         -           170         Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects         Attachment 6, line 18, column 12         293,038           171         Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515         Attachment 6, line 18, column 12         230,035           172         Net Zonal Revenue Requirement         (Line 168 + 169 + 170 + 171)         175,927,543           173         1 CP Peak         PJM Data         2,631           174         Rate (\$IMW-Year)         PJM Data         2,631           (Line 172 / 173)         66,867	162	Net Revenue Requirement Less Return and Taxes	=		(Line 156 - 145 - 146)	87.308 603
164     Net Revenue Requirement per 100 Basis Point increase in ROE     (Line 162 + 163)     183,683,583       165     Net Transmission Plant     (Line 19 - 30)     1,436,681,383       166     Net Transmission Plant     (Line 164 / 165)     12,6978%       167     Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation     (Line 164 - 86) / 165     12,6978%       168     Net Revenue Requirement     (Line 166)     17,534,505       169     True-up amount     Attachment 6A, line 4, column j     293,038       170     Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects     Attachment 6, line 18, column 12     293,038       172     Net Zonal Revenue Requirement     (Line 168 + 169 + 170 + 171)     175,927,543       173     1 CP Peak     (Note L)     PJM Data     2,631       174     Rate (\$/MW-Year)     66,887	163	Increased Return and Taxes			Attachment 4	96,374,935
166         Net Plant Carrying Charge per 100 Basis Point increase in ROE         (Line 164 / 165)         12.6978%           167         Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation         (Line 164 - 86) / 165         9.6731%           168         Net Revenue Requirement         (Line 165)         17.534,505           169         True-up amount         Attachment 6A, line 4, column j         293,038           170         Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects         Attachment 6B, line 18, column j         293,038           171         Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515         (Line 168 + 169 + 170 + 171)         17.5927,543           173         Network Zonal Service Rate         (Note L)         PJM Data         2.631           174         Rate (\$/MW-Year)         66,887	164				(Line 162 + 163)	183,683,538
167         Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation         (Line 164 - 86) / 165         9.6731%           168         Net Revenue Requirement         (Line 156)         175,634,505           169         True-up amount         Attachment 6A, line 4, column j         -           170         Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects         Attachment 6, line 18, column 12         293,038           171         Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515         (Line 168 + 169 + 170 + 171)         175,927,543           Network Zonal Service Rate         1 CP Peak         PJM Data         2,631           173         1 CP Peak         PJM Data         2,631           174         Rate (\$IMW-Year)         66,867						
169         True-up amount         Attachment 6A, line 4, column j         -           170         Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects         Attachment 6A, line 18, column 12         293,038           171         Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515         Attachment 5         -           172         Network Zonal Service Rate         (Note L)         PJM Data         2.631           173         1 CP Peak         (Note L)         PJM Data         2.631           174         Rate (\$/MW-Year)         66,867		Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without I	: Depreciation		(Line 164 / 165) (Line 164 - 86) / 165	12.6978% 9.6731%
169         True-up amount         Attachment 6A, line 4, column j         -           170         Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects         Attachment 6A, line 18, column 12         293,038           171         Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515         Attachment 5         -           172         Network Zonal Service Rate         (Note L)         PJM Data         2.631           173         1 CP Peak         (Note L)         PJM Data         2.631           174         Rate (\$/MW-Year)         66,867	160	Net Revenue Requirement			(Line 156)	175 694 FOE
170     Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects     Attachment 6, line 18, column 12     293,038       171     Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515     Attachment 6, line 18, column 12     293,038       Net Zonal Revinue Requirement     Inchested Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515     (Line 188 + 169 + 170 + 171)     175,927,543       Network Zonal Service Rate       173     1 CP Peak     (Note L)     PJM Data     2,631       174     Rate (\$/MW-Year)     66,867					Attachment 6A, line 4, column i	1/5,054,505
171         Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515         Attachment 5 (Line 168 + 169 + 170 + 171)         -           172         Network Zonal Service Rate         Note L)         PJM Data (Line 172 / 173)         2.631 (Line 172 / 173)           173         Rate (\$/MW-Year)         66.867	170	Plus any increased ROE calculated on Attachment 7 other than	PJM Sch. 12 projects			293,038
Network Zonal Service Rate         (Note L)         PJM Data         2,631           173         1 CP Peak         (Ine 172 / 173)         66,867           174         Rate (\$/MW-Year)         (Line 172 / 173)         66,867	171	Facility Credits under Section 30.9 of the PJM OATT and Facility	y Credits to Vineland per settlement in ER05-515	i	Attachment 5	-
173         1 CP Peak         (Note L)         PJM Data         2,631           174         Rate (\$/MW-Year)         (Line 172 / 173)         66,867	172	Net Zonal Revenue Requirement			(Line 168 + 169 + 170 + 171)	175,927,543
174 Rate (\$IMW-Year) (Line 172 / 173) 66,867	170			(Nata I.)	D IM Date	A 44.
				(NOTE L)		
175 Network Service Rate (\$/MW/Year) (Line 174) 66,867					,	·
	175	Network Service Rate (\$/MW/Year)			(Line 174)	66,867

- Electric portion only
- Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plan that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. New Transmission plant expect to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) detailed on Attachments 9 or 9. For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in servi CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive)

- CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive)
  Transmission Portion Only
  All EPRI Annual Membership Dues
  All Regulatory Commission Expenses
  Salety related advertising included in Account 930.1
  Salety related advertising included in Account 930.1
  Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.
  Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.
  The currently reflective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the tiltlity includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
  The ROE is 10.5% which includes a base ROE of 10.0% ROE for FIERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the Education and outreach expenses relating to transmission, for example siting or billing.

  As provided for in Section 34.1 of the PLIM OATT and the PLIM OATT

- As provided for in Section 34.1 of the PUM OATT and the PUM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-51 Amount of transmission plant excluded from rates per Attachment 5
- Amount of transmission plant excluded from rates per Attachment 5
  Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payment
  (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A
  Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 15!
  Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M
  If they are booked to Acct 565, they are included in on line 64
- Securitization bonds may be included in the capital structure per settlement in ER05-515.
- ACE capital structure is initially fixed at 50% common equity and 50% debt per settlement in ER05-515 subject to moratorium provisions in the settlement
- Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial month

- Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial month: effective on the date FERC approves the settlement in ER05-515.

  See Attachment 5 Cost Support, section entitled "PBDP Expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27 and ER16-456

  See Attachment 5 Cost Support, section entitled "DBDP Expense in FERC Account 926" for additional information

  Allamitic City Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amort reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization (Form 1, 266.8.7) multiplicible by (1/11-7).

  The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary infrascounts and expenses and reduces the recombination of the Investment and Control of the ONE Towns of the Control of the ONE Towns of the ONE Town
- The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, theses balances appropriately exclude ADIT anounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(I)-1(h)(6) and averaged in accordance with IRC Section 168(I)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease and actual monthly ADIT activity is a formation of actual monthly ADIT activity is a decrease and actual monthly ADIT activity is a formation of actual monthly ADIT activity is a formation of actual monthly ADIT activity is an increase. So percent of actual monthly ADIT activity is used. For the Annual Update (Projected) filing, see Attachment 1A ADIT Summary, Column M for inputs.
- These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. To preserve rate base neutrality and consistent with the exclusion of ADIT amounts associated with income tax-related regulatory assets and liabilities as described in Note V; regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) fling, see Attachment 10 ADIT Rate Base Adjustment, Column F for the Annual Update (Projected) fling, see Attachment 10 ADIT Rate Base Adjustment, Column F for the Annual Update (Projected) fling see Attachment 10 ADIT Rate Base Adjustment, Column F for the Annual Update (Projected) fling see Attachment 10 ADIT Rate Base Adjustment Column F for the Annual Update (Projected) fling see Attachment 10 ADIT Rate Base Adjustment Column F for the Annual Update (Projected) fling see Attachment 10 ADIT Rate Base Adjustment Column F for the Annual Update (Projected) fling see Attachment 10 ADIT Rate Base Adjustment Column F for the Annual Update (Projected) fling see Attachment 10 ADIT Rate Base Adjustment Column F for the Annual Update (Projected) fling see Attachment 10 ADIT Rate Base Adjustment Column F for the Annual Update (Projected) fling see Attachment 10 ADIT Rate Base Adjustment Column F for the Annual Update (Projected) fling see Attachment 10 ADIT Rate Base Adjustment Column F for the Annual Update (Projected) fling see Attachment 10 ADIT Rate Base Adjustment Column F for the ADIT Rate Base Adjustment Column F for th
- Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18 c & d to 21 c & d in the Form No. 1. The balances for January through November shall represent the actual balances in ACE's books and records (trial balance or monthly balance sheet).

  Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in ACE's books and records (trial balance or monthly balance sheet).
- z Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in ACE's books and records (trial balance or monthly balance sheet).
- used. The tra

# Atlantic City Electric Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocatec Attachment 1A - ADIT Summary

Rate Year = Actuals for the 12 Months Ended December 31, 2021

Accumulated Deferred Income Taxes (Account No. 190)
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	Accumulated Deferred Income Taxes (Account No. 190)		Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)							
	(4)	(5)	Days in Period	(5)	(E)	Projection -	Proration of Deferred Tax	Activity (Note A)	0		- Proration of Deterred Tax A	(L)	(M)
	(A)	(B)	(C)	(D)	(E)	(F)	(6)	(n)	(1)	(J)	(K)	(L)	()
		Days	Remaining Days	Total Days	Proration Amount	Projected	Prorated Projected	Prorated Projected Balance	Actual Monthly	Difference	Preserve Proration	Preserve Proration	Preserved Prorated Actual Balance
Line	Month	Per Month	Per Month	in Future	(Column C / Column D)	Monthly Activity	Monthly Activity	(Col. G Plus Col. H. Preceding	Actual Montnly Activity	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	(Col. K + Col. L + Col. M,
		Per Month	Per Month	Test Period	(Column C / Column D)	Monthly Activity	(Column E x Column F)	(Col. G Plus Col. H, Preceding Balance)	Activity	(Note C)	(Note D)	(Note E)	Preceding Balance)
								Dalalice)					r receding balance)
1	ADIT Subject to Proration					12/31/2020 (Actual)			12/31/2020 (Actual)				
1	ADIT Subject to Proration					12/31/2020 (Actual)		-	12/31/2020 (Actual)				-
2	January	31		- 214	50.00%			_		_	_	_	_
3	February	28		- 214	50.00%	_		_	_	-	_	-	_
4	March	31 30 31		- 214	50.00%	_		_	_	-	_	-	_
5	April	30		- 214	50.00%	-			-	-	-	-	-
6	May	31		- 214 35 214	50.00%	-		-	-	-	-		-
7	June	30				-	-	-	-	-	-	-	-
8	July	31 31	15	54 214		-		-	-	-	-		-
10	August September	30	14	23 214 93 214	43.46%	-		-	-	-	-	-	-
11	October	31		52 214									
12	November	30		32 214	14.95%			_		_	_		_
13	December	31		1 214	0.47%	-			-	-	-	-	-
14	Total (Sum of Lines 2 - 13)	365				-			-	-	-	-	
15	Beginning Balance - ADIT Not Subject to	o Proratior				12/31/2020 (Actual)		15,125,590	12/31/2020 (Actual)				15,125,590
16 17	Beginning Balance - ADIT Adjustment Beginning Balance - DTA / (DTL)					(Note F) (Col. (H), Line 15 + Line 16)		15.125.590	(Col. (M), Line 15 + Line	16)			15.125.590
"	Sognining balance - DTA (DTL)					(Oo. (11), Line 10 - Line 10)		15,125,590	(OOI. (WI), LINE TO T LINE	,			15,125,590
18	Ending Balance - ADIT Not Subject to P	roratior				2021 Projected		16,211,638	12/31/2021 (Actual)				14,636,714
19	Ending Balance - ADIT Adjustment					(Note F)		_					-
20	Ending Balance - DTA / (DTL)					(Col. (H), Line 18 + Line 19)		16,211,638	(Col. (M), Line 18 + Line	19)			14,636,714
21	Average Balance as adjusted (non-prora	ated				([Col. (H), Line 17 + Line 20]	[72]	15,668,614	([Col. (M), Line 17 + Line	20] /2)			14,881,152
22 23	Prorated ADIT  Amount for Attachment H-1A, Line 40	10				(Col. (H), Line 13 ) (Col. (H), Line 21 + Line 22)		15,668,614	(Col. (M), Line 13 ) (Col. (M), Line 21 + Line	22)			14,881,152
20	Amount for Attachment H-1A, Line 40	ra				(JOI. (11), LINE 21 ∓ LINE 22)		15,668,614	(SOL (W), LINE Z I ∓ LINE				14,881,152
	Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281)												
	Taxos		Days in Period			Projection -	Proration of Deferred Tax	Activity (Note A)		Actual	- Proration of Deferred Tax A	Activity (Note B)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) Prorated	(1)	(J)	(K)	(L)	(M) Preserved Prorated
				Total Days			Prorated Projected			Difference	Preserve Proration	Preserve Proration	
Line	Month	Days	Prorated Days	Per Future	Proration Amount	Projected	Monthly Activity	Projected Balance	Actual Monthly	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	Actual Balance
		Per Month	Per Month	Test Period	(Column C / Column D)	Monthly Activity	(Column E x Column F)	(Col. G Plus Col. H, Preceding Balance)	Activity	(Note C)	(Note D)	(Note E)	(Col. K + Col. L + Col. M,
							ļ.,	Balance)					Preceding Balance)
24	ADIT Subject to Proration					12/31/2020 (Actual)		-	12/31/2020 (Actual)				-
	•												
25	January	31		- 214	50.00%			-	-	-	-	-	-
26 27	February	28		- 214	50.00%				-	-	-	=	-
27	March	31 30		- 214 - 214	50.00%		-	-	-	-	-	-	-
28	April Mav	30		- 214	50.00% 50.00%				-	-	-	-	-
29	May June	30	41	- 214 35 214	86.45%				-	-	-	-	-
31	July	31						_		_	_		_
32	August	31 31	10	54 214 23 214	57.48%			_	_	-	_	-	_
33	September	30 31	1	93 214 52 214	43.46%				-	-	-	-	-
29 30 31 32 33 34 35	October	31		52 214	28.97%			-	-	-	-	-	-
35	November	30		32 214	14.95%			-	-	-	-	-	-
36 37	December Total (Sum of Lines 25 - 36)	31 365		1 214	0.47%				-	-	-	-	
31	Total (Sulli of Lines 25 - 30)	365				-			-	-	-	-	
38	Beginning Balance - ADIT Not Subject to	o Prorotion				12/31/2020 (Actual)		_	12/31/2020 (Actual)				
38 39	Beginning Balance - ADIT Not Subject to Beginning Balance - ADIT Adjustment	o i rorauoli				(Note F)			/E/O //EOEO (Motual)				
40	Beginning Balance - DTA / (DTL)					(Col. (H), Line 38 + Line 39)			(Col. (M), Line 38 + Line	39)			
41	Estimated Ending Balance - ADIT Not S Ending Balance - ADIT Adjustment	ubject to Proration				2021 Projected		-	12/31/2021 (Actual)				
42	Ending Balance - ADIT Adjustment					(Note F)		-					
43	Ending Balance - DTA / (DTL)					(Col. (H), Line 41 + Line 42)		=	(Col. (M), Line 41 + Line	42)			-
44	Average Balance as adjusted (non-prora	ated				([Col. (H), Line 40 + Line 43]	1/2)		([Col. (M), Line 40 + Line	431/2)			
45	Prorated ADIT	ano a				(Col. (H), Line 36 )	····	-	(Col. (M), Line 36 )	-01/2/			
46	Amount for Attachment H-1A, Line 40	)b				(Col. (H), Line 44 + Line 45)			(Col. (M), Line 44 + Line	45)			
	Accumulated Deferred Income Taxes	- Property (Accou	unt No. 282)										
	(1)	(5)	Days in Period	(8)		Projection -	Proration of Deferred Tax	Activity (Note A)		Actual	- Proration of Deferred Tax A	Activity (Note B)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) Prorated	(1)	(J)	(K)	(L)	(M) Preserved Prorated
		Days	Prorated Days	Total Days	Proration Amount	Projected	Prorated Projected	Projected Balance	Actual Monthly	Difference	Preserve Proration	Preserve Proration	Actual Balance
Line	Month	Per Month	Per Month	Per Future	(Column C / Column D)	Monthly Activity	Monthly Activity	(Col. G Plus Col. H, Preceding	Activity	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	(Col. K + Col. L + Col. M,
				Test Period	(22.200 O / Goldini D)	monany roundy	(Column E x Column F)	Balance)	, wave, y	(Note C)	(Note D)	(Note E)	Preceding Balance)
				•				Dalanco				•	-
47	ADIT Subject to Proration					12/31/2020 (Actual)		(89,697,238)	12/31/2020 (Actual)				(89,697,238
40					50								
48	January	31		- 214	50.00% 50.00%	(465,580 (462,924	(232,790	) (89,930,027 2 (90,161,489	(306,245)	159,335 159,638	(153,122 (151,643		(89,850,360 (90,002,003
49 50	February March	28 31		- 214 - 214		(462,924 (423,198			(303,286)	159,638 108,146	(151,643	•	(90,002,003
51	April	30		- 214		(423,198			(295,210)	108,146	(157,526		(90,159,529
51 52	May	31		- 214		(403,749			(288,729)	115,020	(144,365		(90,451,498
53 54	June	30	18	35 214	86.45%	(394,752	(341,257	(91,122,996)	(305,475)	89,276	(264,079		(90,715,578
54	July	31	15	54 214	71.96%	(390,499	(281,013	(91,404,009)	(277,656)	112,843	(199,809		(90,915,386
55	August	31	12	23 214	57.48%	(387,591	(222,774	(91.626.784)	(272,218)	115,373	(156,462		(91,071,848
55 56 57	September	30	1	93 214	43.46%	(384,788	(167,22	(91,794,005	(300,785)	84,004	(130,715		(91,202,563
57 58	October November	31 30		52 214 32 214	28.97% 14.95%	(381,636 (378,775	(110,567	7 (91,904,572 9 (91,961,211	(268,129) (265,249)	113,507 113,527	(77,682 (39,663	-	(91,280,245 (91,319,909
59		30		32 214 1 214	0.47%	(378,775	(173		(205,249)	113,527	(39,063		(91,319,909
60	Total (Sum of Lines 48 - 59)	365		. 214	5.47.70	(4,858,922			(3,393,449)	1,465,473	(1,623,584		[81,020,022
		000				(.,500,522	(=,=00,112	•	(2,230,440)	.,100,410	(.,520,004		

# Atlantic City Electric Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocatec Attachment 1A - ADIT Summary

						Attaoni	mont in Abii Guiii						
	Rate Year =	Actuals for the	e 12 Months Ended D	December 31, 20	21								
61	Beginning Balance - ADIT Not Subject t	to Proration				12/31/2020 (Actual)		(179,760,361)	12/31/2020 (Actual)				(179,760,361)
62 63	Beginning Balance - ADIT Depreciation Beginning Balance - DTA / (DTL)	Adjustment				(Note F) (Col. (H), Line 61 + Line 62)		(179,760,361)	(Col. (M), Line 61 + Line	62)			(179,760,361
64	Estimated Ending Balance - ADIT Not S	Subject to Proration				2021 Projected		(188,855,433)	12/31/2021 (Actual)				(199,881,683
65 66	Ending Balance - ADIT Depreciation Ad Ending Balance - DTA / (DTL)	ljustment				(Note F) (Col. (H), Line 64 + Line 65)		(188,855,433)	(Col. (M), Line 64 + Line	65)			(199,881,683
67	Average Balance as adjusted (non-prore	ated				([Col. (H), Line 63 + Line 66]	/2)	(184,307,897)	([Col. (M), Line 63 + Lin	e 66] /2)			(189,821,022
68 69	Prorated ADIT Amount for Attachment H-1A, Line 40	0c				(Col. (H), Line 59 ) (Col. (H), Line 67 + Line 68)		(91,962,949 (276,270,846)	(Col. (M), Line 59 ) (Col. (M), Line 67 + Line	68)			(91,320,822 (281,141,844
	Accumulated Deferred Income Taxes	- Other (Account	No. 283)										
	(A)	(B)	Days in Period (C)	(D)	(E)	(F)	Proration of Deferred Tax (G)	(H)	(I)	(J)	- Proration of Deferred Tax (K)	Activity (Note B) (L)	(M)
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity	Prorated Projected Balance (Col. G Plus Col. H, Preceding	Actual Monthly Activity	Difference Projected vs. Actual	Preserve Proration (Actual vs Projected)	Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M,
				Test Period	(,		(Column E x Column F)	Balance)		(Note C)	(Note D)	(Note E)	Preceding Balance)
70	ADIT Subject to Proration					12/31/2020 (Actual)		-	12/31/2020 (Actual)				-
71 72	January February	31 28		- 214 - 214	50.00%	-			1	:	-		-
73	March	31 30		- 214	50.00%	-			-		-		-
74 75	April May	30		- 214	50.00% 50.00%								
76	June	30	18	85 214	86.45%			-	-		-		
77 78	July	31 31	15	54 214 23 214				=	-				-
79	August September	30	9	93 214				- -			:		
80	October	31		62 214	28.97%	-		-		-			
81 82	November	30		32 214		-		-		-			· -
83	Total (Sum of Lines 71 - 82)	365		1 214	0.4776	-		<del></del>	-		-		<del></del>
84	Beginning Balance - ADIT Not Subject t	to Proretion				12/31/2020 (Actual)		(2,010,012	12/31/2020 (Actual)				(2,010,012
85	Beginning Balance - ADIT Adjustment	io i rorador				(Note F)		-					-
86	Beginning Balance - DTA / (DTL)					(Col. (H), Line 84 + Line 85)		(2,010,012	(Col. (M), Line 84 + Line	85)			(2,010,012
87	Estimated Ending Balance - ADIT Not S	Subject to Proration				2021 Projected		(1,659,743	12/31/2021 (Actual)				(1,717,051
88 89	Ending Balance - ADIT Adjustment Ending Balance - DTA / (DTL)					(Note F) (Col. (H), Line 87 + Line 88)		(1,659,743	(Col. (M), Line 87 + Line	88)			(1,717,051
90	Average Balance as adjusted (non-prore	ated				([Col. (H), Line 86 + Line 89]	(2)	(1,834,878	([Col. (M), Line 86 + Line	n 801 /2\			(1,863,531
91 92	Prorated ADIT  Amount for Attachment H-1A, Line 40					(Col. (H), Line 82 ) (Col. (H), Line 90 + Line 91)	,2,	(1.834.878	(Col. (M), Line 82 ) (Col. (M), Line 90 + Line				(1.863.531
92						(Col. (H), Line 90 + Line 91)		(1,834,878	(Coi. (M), Line 90 + Line	191)			(1,863,531
	Accumulated Deferred Investment Ta		nt No. 255) Days in Period			Projection - Proration of Deferred ITC Activity (Note A)			Actual - Proration of Deferred ITC Activity (Note B)				Ī
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)
			B	Total Days		D. C. A. A.	Prorated Projected	Prorated Projected Balance	Actual Monthly	Difference	Preserve Proration	Preserve Proration	Preserved Prorated
Line	Month	Days Per Month	Prorated Days Per Month	Per Future	Proration Amount (Column C / Column D)	Projected Monthly Activity	Monthly Activity	(Cal. C. Diva Cal. I.I. Danasadina	Actual Montnly Activity	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	Actual Balance (Col. K + Col. L + Col. M,
				Test Period	(======================================	,	(Column E x Column F)	Balance)	,	(Note C)	(Note D)	(Note E)	Preceding Balance)
93	DITC Subject to Proration					12/31/2020 (Actual)		-	12/31/2020 (Actual)				-
94	January	31		- 214	50.00%	-		-	-	-	-		-
95 96	February March	28 31		- 214		-			-		-		=
97	April	30		- 214	50.00%						:		
98	May	31		- 214	50.00%	-		-		-			
99 100	June July	30 31	18	B5 214 54 214		-		-	-	-	-		-
101	August	31	15	214 23 214							:		·
102	September	30		93 214	43.46%	-			-				
103 104	October	31		62 214		-			-		-	•	-
105	November December	30 31		32 214 1 214									
106	Total (Sum of Lines 94 - 105)	365		. 214	5.41 N	-			-	-	-		
407	B					40/04/0000 (4 1 1)			40/04/0000 / 8 / 1 / 1				
107 108	Beginning Balance - DITC Not Subject t Beginning Balance - DITC Adjustment	to moration				12/31/2020 (Actual) (Note F)		•	12/31/2020 (Actual)				
109	Beginning Balance - DITC					(Col. (H), Line 107 + Line 108	3)	-	(Col. (M), Line 107 + Lin	ie 108)			-
110	Estimated Ending Balance - DITC Not S	Subject to Proration				2021 Projected			12/31/2021 (Actual)				
111	Ending Balance - DITC Adjustment	,				(Note F)							
112	Ending Balance - DITC					(Col. (H), Line 110 + Line 111	1)		(Col. (M), Line 110 + Lin	e 111)			-
113	Average Balance as adjusted (non-prore	ated				([Col. (H), Line 109 + Line 11	2] /2)	-	([Col. (M), Line 109 + Li	ne 112] /2)			•
114 115	Prorated DITC Amount for Attachment H-1A, Line 40	Nο				(Col. (H), Line 105 ) (Col. (H), Line 113 + Line 114	1)	<del>-</del>	(Col. (M), Line 105 ) (Col. (M), Line 113 + Lin	ne 114)			
	A, Lille 40					,,	•		,	•			

# Atlantic City Electric Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

Rate Year = Actuals for the 12 Months Ended December 31, 2021

Instructions

1. For purposes of calculating transmission allocated projected activity, use Columns (F), (G), and (H) and set the "Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up" adjustment, use Columns (I), (J), (K), (L), and (M) and set the "Rate Year" below to "True-Up Adjustment"

Rate Year True-up Adjustment Che

2. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.

### 110100

- A The computations on this workpaper apply the proration rules of Reg. Sec. 1.167(i)-1(h)(6) to the annual activity of accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorate. For accumulated deferred income taxes subject to the normalization requirements, activity for months prior to the future portion of the test period is averaged instead of prorate. This section is used to prorate the projected ADIT balances.
- B The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(i)-1(i)(i)(i) and averaged in accordance with IRC Section 168(i)(i)(i)(i) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the projected prorated ADIT activity by 50 percent of a ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference attributable to under-projection. Difference attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference attributable to under-projection. Difference attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference attributable to under-projection. Difference attributable to the ADIT activity and the activity will be used. This section is used to activity will be used. This section is used to activity and the activity will be used. This section is used to activity and the activity will be used. This section is used to activity and the activity will be used. This section is used to activity and the activity will be used. This section is used to activity will be used. This section is used to active ADIT activity and activity will be used. This section is used
- c Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity). If projected activity) are both negative, a negative in Column J represents under-projection (amount of projected activity) are projected activity are projected activity are projected activity over projected activity over projected activity over projected activity over projected activity and activity over projected activity) and activity over projected activity and activity activity over projected activity and activity activity over projected activity and activity over projected activity over projected activity and activity over projected activity over projected activity and activity activity over projected activity and activity activity activity over projected activity and activity activity over projected activity activity over projected activity and activity activity over projected activity and activity activity over projected activity over projected activity activity over projected activity activity over projected activity activity over projected activity over projected activity over projected activity over projected activity activity over projected activity ove
- D Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column II/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L). In other situations, enter zero.
- E Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter
- F IRS normalization adjustment for timing when accelerated tax depreciation should affect rate base.

### Atlantic City Electric Company Accumulated Deferred Income Taxes (ADIT) Attachment 1B - ADIT Worksheet - End of Year

		December 31, 2021 (Projected)								
Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related				
1	ADIT-190	14,636,714			13,901,601	735,113				
2	ADIT-281	-			-	-				
3	ADIT-282	(199,881,683)			(199,881,683)	-				
4	ADIT-283	(1,717,051)			(186,820)	(1,530,231)				
5	ADITC-255	-			- '	-				
6	Subtotal - Transmission ADIT	(186,962,020)			(186,166,902)	(795,118)				
Line	Description	Total								

7 ADIT (Reacquired Debt) (699,718)

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283. Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-1A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-1A, Line 111. The ADIT balance is based on the 13 month average.

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) Gas, Production, Distribution, or	(D) Only Transmission	(E)	(F)	( <b>G</b> )
ADIT-190 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Benefits	828.342	Other Related	Related	Kelateu		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accided Belletia	020,342		-		020,342	recoverable in the transmission formula
Accrued Bonuses & Incentives	1,896,836		-	-	1,896,836	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
						recoverable in the transmission formula
Accrued Environmental Liability	264,695	264,695	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Liability - Lega	51,30	51,301	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued OPEB	3,466,211		-	-	3,466,211	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accrued Other Expenses	1,667,913	1.667.913				recoverable in the transmission formula  ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Payroll Taxes - AIP	142,028	1,00,100,1			142.026	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accided Fayroli Faxes - All	142,020	·	-			recoverable in the transmission formula
Accrued Severance	3,738	-	-	-	3,73	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
						recoverable in the transmission formula
Accrued Vacation	904,894	904,894	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Worker's Compensation	2,970,821	-	-	1,291,968	1,678,853	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
						recoverable in the transmission formula
Allowance for Doubtful Accounts	17,982,112	17,982,112	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Asset Retirement Obligation	2,475,361	2,475,361	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Deferred Compensation	21,840	-	-	-	21,840	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
						recoverable in the transmission formula
Deferred Revenue	3,025,880	3,025,880	-		-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
NJ AMA Credit	443,467	-	-	443,467	-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Other Deferred Credits	49 150	49 150				recoverable in the transmission formula  ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Other Deterred Credits Regulatory Liability	49,15t 8,686,15f	49,15L 8,686,155	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul  ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Sales & Use Tax Reserve	24.56	24,560	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul  ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
State Income Taxes	(2,098	(2,098	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul  ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Charitable Contribution Carryforward	253.61	253.613	-			ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
State Net Operating Loss Carryforward	42.786.097	7.839.061	-	34.947.036		The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in
Otate Not Operating 2000 Carrytoward	42,700,007	7,055,001	-	34,347,030		service that is included in rate base
Unamortized Investment Tax Credit	672,385	-	-	672,385	-	Pursuant to the requirements of ASC 740, accumulated deferred income taxes must encompass all timing
						differences regardless of whether the difference is normalized or flowed-through. These balances represent
						the deferred taxes of unamortized ITC. These amounts are removed from rate base below.
Other 190	13,519	13,519	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
FAS 109 Regulatory Liability Gross Up	56,700,569	56,700,569	-	-	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This
						balance is excluded from rate base and removed below.
Subtotal: ADIT-190 (Not Subject to Proration)	145.329.393	99,936,688	-	37.354.856	8.037.849	
· · ·				. , ,	-,,-	
Less: ASC 740 ADIT Adjustments excluded from rate bas	(672,385		-	(672,385)		
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabiliti€	(56,700,569	(56,700,569)	-	-	-	
Less: OPEB related ADIT, Above if not separately remove	(3,466,211	-	-	-	(3,466,211)	
Total: ADIT-190 (Not Subject to Proration)	84,490,228	43,236,119	-	36,682,471	4,571,638	
,						
Wages & Salary Allocator					16.08%	
Gross Plant Allocator		<del></del>		37.90%		
Transmission Allocato		<u> </u>	100.00%			
Other Allocator		0.00%				
ADIT - Transmission	14,636,714		-	13,901,601	735,113	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT-190 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Subject to Floration)	Total	Other Related	Relateu	Related	Related	Justinication
Cubbataly ADIT 400 (Cubia at tan Darantian)						
Subtotal: ADIT-190 (Subject to Proration)		-		-	•	
10071010171						
Less: ASC 740 ADIT Adjustments excluded from rate bas	<u>-</u>					
Less: ASC 740 ADIT Adjustments related to unamortized ITI	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	-					
Less: OPEB related ADIT, Above if not separately remove						
Total: ADIT-190 (Subject to Proration)	-					
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				37.90%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-					

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-190	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proration	145,329,393	99,936,688	-	37,354,856	8,037,849	
ADIT-190 (Subject to Proration	-	-		-	-	
Total - FERC Form 1, Page 234	145,329,393	99,936,688		37,354,856	8,037,849	

- Instructions for Account 190:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 I

  4. ADIT items related to Iabor and not in Columns C & B are included in Column I

  5. Deferred income taxes arise when items are included in Caum in different periods than they are included in related to Iabor.

6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(527,204,710	227.641	-	(527,432,351		ADIT attributable to plant in service that is included in rate bas
CIAC	20,072,943	20,072,943	-	-	-	ADIT attributable to contributions-in-aid of construction excluded from rate bas
Plant Deferred Taxes - Flow-through	(15,326,374)	(15,326,374)	-	-	-	Plant related basis difference not currently includible in rate bas
AFUDC Equity	(10,604,085)	(7,818,060)	(2,786,025)	-	-	Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDC-
	, , , , ,	* * * * * * * * * * * * * * * * * * * *				Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are
						excluded from Rate Base
Subtotal: ADIT-282 (Not Subject to Proration)	(533,062,225)	(2,843,850)	(2,786,025)	(527,432,351)	-	
Less: ASC 740 ADIT Adjustments excluded from rate bas	15,326,374	15,326,374				
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	10,604,085	7,818,060	2,786,025	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	-	-	-	-		
Less: OPEB related ADIT, Above if not separately remove	-					
Total: ADIT-282 (Not Subject to Proration)	(507,131,767)	20,300,584	-	(527,432,351)	-	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				37.90%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(199,881,683)	-	-	(199,881,683)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(245,640,515		-	(245,640,515		ADIT attributable to plant in service that is included in rate bas
Subtotal: ADIT-282 (Subject to Proration)	(245,640,515)	-		(245,640,515)		
Less: ASC 740 ADIT Adjustments excluded from rate bas	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITI	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	-					
Less: OPEB related ADIT, Above if not separately remove	-					
Total: ADIT-282 (Not Subject to Proration)	(245,640,515)		•	(245,640,515)	-	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				37.90%		
Transmission Allocato			100.00%		<del>_</del>	
Other Allocator		0.00%				
ADIT - Transmission	(93,090,686)	-		(93,090,686)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration	(533,062,225)	(2,843,850)	(2,786,025)	(527,432,351)	-	
ADIT-282 (Subject to Proration)	(245,640,515)	-	-	(245,640,515)	-	
Total - Pg. 275 (Form 1-F filer: see note 7, below)	(778,702,740)	(2.843.850)	(2.786.025)	(773,072,865)	-	

- instructions for account (zc) to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column (
  2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column (
  2. ADIT items related to Plant and not in Columns C & Dare included in Column 1
  4. ADIT items related to be and not in Columns C & Dare included in Column 1
  4. ADIT items related to labor and not in Columns C & Dare included in Column 1
  4. ADIT items related to labor and not in Columns C & Dare included in Column 1
  6. ADIT items related to labor and not in Column 1
  7. ADIT items related to labor and not in Column 1
  8. ADIT items related to labor and not in Column 1
  8. ADIT items related to labor and not in Column 1
  8. ADIT items related to labor and not in Column 1
  8. ADIT items related to labor and not in Column 1
  8. ADIT items related to Plant and not in Column 1
  8. ADIT items related to Plant and not in Column 1
  8. ADIT items related to Plant and not in Column 1
  8. ADIT items related to Plant and not in Column 1
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  8. ADIT items related to Plant and not in Column 1
  8. ADIT items related to Plant and not in Column 1
  8. ADIT items related to Plant and not in Column 1
  8. ADIT items related to Plant and not in Column 1
  8. ADIT items related to Plant and not in Column 1
  8. A
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration
   Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Asset Retirement Obligation	(330,539	(330,539		_		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Materials Reserve	165,505	-	-	165,505		ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission
						formula.
Other Deferred Debits	(658,471)	-	-	(658,471)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission
						formula.
Pension Asset	(9,516,444)	-	-	-	(9,516,444	Included because the pension asset is included in rate base. Related to accrual recognition of expense for
						book purposes & deductibility of cash fundings for tax purposes
Regulatory Asset	(35,230,278	(35,230,278	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Asset - Accrued Vacation	(1,414,124	(1,414,124		_		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Renewable Energy Credit:	(93,328	(93,328		_		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Unamortized Loss on Reacquired Debt	(824,776)	(824,776)	-	-		The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new
						bond issue for book purposes. Excluded here since included in Cost of Del
Subtotal: ADIT-283 (Not Subject to Proration)	(47,902,455)	(37,893,045)	-	(492,966)	(9,516,444)	
Less: ASC 740 ADIT Adjustments excluded from rate bas	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITI	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	-					
Less: OPEB related ADIT, Above if not separately remove	-					
Total: ADIT-283 (Not Subject to Proration)	(47.902.455)	(37.893.045)	-	(492.966)	(9.516.444)	
	( , , , , , , , , , , , , , , , , , , ,	(- ,,-		, , , , , , ,	(1)	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				37.90%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(1.717.051)	_	_	(186 820)	(1.530.231)	
FIRST TRANSPORT	(1,717,031)	-1		(100,020)	(1,330,231)	+

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Subtotal: ADIT-283 (Subject to Proration)	-				-	
Less: ASC 740 ADIT Adjustments excluded from rate bas						
Less: ASC 740 ADIT Adjustments excluded from rate bas	-					
Less: ASC 740 ADIT Adjustments related to unamortized IT	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	-					
Less: OPEB related ADIT, Above if not separately remove	-					
Total: ADIT-283 (Subject to Proration)	-			-	-	
Wages & Salary Allocator		·			16.08%	
Gross Plant Allocator		·		37.90%		
Transmission Allocato			100.00%			
Other Allocator		0.00	%			
ADIT - Transmission	-				-	

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration	(47,902,455)	(37,893,045)	-	(492,966)	(9,516,444)	
ADIT-283 (Subject to Proration	-	-	-	-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(47,902,455)	(37,893,045)	-	(492,966)	(9,516,444)	

- Instructions for Account 283:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column ( 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 I
  4. ADIT items related to labor and not in Columns C & D are included in Column I

- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.4

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADITC-255 (Unamortized Investment Tax Credits)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)	Total	Other Related	Relateu	Related		Atlantic City Electric Company elected to amortize investment tax credits against recoverable income tax
Account No. 255 (Account Deletted Investment Tax Orealis)	(2,391,980)		-	(2,391,980	)	expense, rather than to reduce rate base by unamortized investment tax credi
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(2,391,980)			(2,391,980)		
Subtotal. April-255 (Form No. 1 p. 256 & 257)	(2,531,500)	_	-	(2,531,300)	-	
Less: Adjustment to rate base	2,391,980			2,391,980		
Total: ADIT-255	-	-		-	-	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				37.90%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	-		-	-	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Investment Tax Credit Amortization	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization	316,224	-	-	316,224		Aliantic City Electric Company elected to amortize investment tax credits against recoverable income tax expenses, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization
	010,224					
Subtotal: (Form No. 1 p. 266 & 267)	316,224	-	-	316,224	-	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				37.90%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	119,840	-	-	119,840	-	

### Atlantic City Electric Company Accumulated Deferred Income Taxes (ADIT) Attachment 1B - ADIT Worksheet - End of Year

				December 31, 2020 (Actual)	)	
			Gas, Production, Distribution, or	Only Transmission	Plant	Labor
Line	ADIT (Not Subject to Proration)	Total	Other Related	Related	Related	Related
1	ADIT-190	15,125,590			14,229,289	896,301
2	ADIT-281	and the second s			-	-
3	ADIT-282	(179,760,361)			(179,760,361)	-
4	ADIT-283	(2,010,012)		- (378,604)	51,643	(1,683,050)
5	ADITC-255	· ·			-	-
6	Subtotal - Transmission ADIT	(166,644,783)		- (378,604)	(165,479,429)	(786,749)
Line	Description	Total				

7 ADIT (Reacquired Debt) (1,038,322)

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283. Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-1A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-1A, Line 111. The ADIT balance is based on the 13 month average.

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) Gas. Production.	(D) Only	(E)	(F)	(G)
ADIT-190 (Not Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Accrued Benefits	910,738	-	-	-	910,738	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Bonuses & Incentives	2,337,728	-	-	-	2,337,728	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Environmental Liabilit	335,677	335,677	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Liability - Lega	17,569	17,569	-	-	-	
Accrued OPEB	4,854,641	-	-	-	4,854,641	FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life insurance benefits for book purposes. These amounts are removed from rate base below.
Accrued Other Expenses	2,181,575	2,181,575		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Payroll Taxes - AIP	172,674	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Retention	2,249	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Severance	2,462	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Vacation	877,645	877,645	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Worker's Compensation	3,027,490	-	-	-	3,027,490	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Allowance for Doubtful Accounts	12,178,747	12,178,747		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Asset Retirement Obligation	1,593,988	1,593,988		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Deferred Compensatior	20,114	20,114	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Deferred Revenue	3,289,206	3,289,206	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
NJ AMA Credit Other Deferred Credits	443,461 49.150	49 150	-	443,467		ADIT relates to all functions and attributable to plant in service that is included in rate ba:  ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Prepaid Taxes	(130.870	(130.870		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul  ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Liability	8,082,488	8,082,488		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Sales & Use Tax Reserve	305.98	305.989				ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
State Income Taxes	(210	(210			-	State Income Taxes
Charitable Contribution Carryforward	173,732	173,732		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
State Net Operating Loss Carryforward	37,719,224	-	-	37,719,224	-	The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in service that is included in rate base
Unamortized Investment Tax Credit	761,276		-	761,276	-	Pursuant to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the deferred taxes of unamortized ITC. These amounts are removed from rate base below.
Other 190	2,327	2,327		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
FAS 109 Regulatory Liability Gross Up	76,260,428	76,260,428	-	-		Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. T balance is excluded from rate base and removed below.
Merger Commitment: Long-term Incentive Plan	-	-		:		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Subtotal: ADIT-190 (Not Subject to Proration)	155,469,505	105,237,555	-	38,923,967	11,307,983	recoverable in the transmission formula
Less: ASC 740 ADIT Adjustments excluded from rate bas						
Less: ASC 740 ADIT Adjustments excluded from rate bas  Less: ASC 740 ADIT Adjustments related to unamortized ITI	(761,276)			(761,276)		
Less: ASC 740 ADIT Adjustments related to difamolitized 111  Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	(76,260,428)	(76.260.428)		(701,270)		
Less: OPEB related ADIT, Above if not separately remove	(4,854,641)	(10,200,420)		-	(4,854,641)	
Total: ADIT-190 (Not Subject to Proration)	73.593.161	28.977.127		38.162.691	6.453.342	
	73,383,101	20,977,127	-	30,102,091	2, 22,	
Wages & Salary Allocator Gross Plant Allocator				37.29%	13.89%	
Gross Plant Allocator Transmission Allocator			100.00%	37.29%		
Other Allocator		0.00%	100.00%			
ADIT - Transmission	15.125.590	0.00%		14.229.289	896.301	
Part Hammington	10,120,090		-	14,223,209	090,301	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT-190 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Subtotal: ADIT-190 (Subject to Proration)	-			-	-	
Less: ASC 740 ADIT Adjustments excluded from rate bas	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITI	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitic	-					
Less: OPEB related ADIT, Above if not separately remove	-					
Total: ADIT-190 (Subject to Proration)	-			-	-	
Wages & Salary Allocator					13.89%	
Gross Plant Allocator				37.29%		
Transmission Allocato			100.00%	·	·	
Other Allocator		0.009	<del>%</del>			
ADIT - Transmission	-	· · · · · · · · · · · · · · · · · · ·	-	-	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-190	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proration	155,469,505	105,237,555	-	38,923,967	11,307,983	
ADIT-190 (Subject to Proration	-	-		-	-	
Total - FERC Form 1, Page 234	155,469,505	105,237,555		38,923,967	11,307,983	

- Instructions for Account 196:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 I

  4. ADIT items related to Itabor and not in Columns C & D are included in Column I

  5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(479,224,919	2,889,069	-	(482,113,989	-	ADIT attributable to plant in service that is included in rate bas
CIAC	19,662,643	19,662,643	-	-	-	ADIT attributable to contributions-in-aid of construction excluded from rate bas
AFUDC Equity	(10,079,579)	(7,546,254)	(2,533,326)	-	-	Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDQ-
	, , , ,					Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are excluded from Rate Base
Plant Deferred Taxes - Flow-through	(15,583,707)	-	-	(15,583,707)		Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of wheth
	1			, , ,		the difference is normalized or flowed-through. These items are removed below.
Subtotal: ADIT-282 (Not Subject to Proration)	(485,225,563)	15,005,459	(2,533,326)	(497,697,696)	-	
Less: ASC 740 ADIT Adjustments excluded from rate bas	-	-	-		-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	10,079,579	7,546,254	2,533,326	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	15,583,707			15,583,707		
Less: OPEB related ADIT, Above if not separately remove	-					
Total: ADIT-282 (Not Subject to Proration)	(459,562,276)	22,551,712	-	(482,113,989)	-	
Wages & Salary Allocator					13.89%	
Gross Plant Allocator				37.29%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(179,760,361)	-		(179,760,361)		

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(240,566,345			(240,566,345		ADIT attributable to plant in service that is included in rate bas
Subtotal: ADIT-282 (Subject to Proration)	(240,566,345)			(240,566,345)	-	
Less: ASC 740 ADIT Adjustments excluded from rate bas	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITI	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	-					
Less: OPEB related ADIT, Above if not separately remove	-					
Total: ADIT-282 (Not Subject to Proration)	(240,566,345)		-	(240,566,345)		
Wages & Salary Allocator					13.89%	
Gross Plant Allocator				37.29%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(89,697,238)		-	(89,697,238)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration	(485,225,563)	15,005,459	(2,533,326)	(497,697,696)	-	
ADIT-282 (Subject to Proration)	(240,566,345)	-	-	(240,566,345)	-	
Total - Pg. 275 (Form 1-F filer: see note 7, below)	(725,791,908)	15,005,459	(2.533.326)	(738.264.041)	-	

- instructions for account (zc) to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column (
  2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column (
  2. ADIT items related to Plant and not in Columns C & Dare included in Column 1
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  8. A
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration
   Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Property Taxes	((	-		((	-	
Asset Retirement Obligation	(216,515	(216,515		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Materials Reserve	138,50	-	-	138,505	-	ADIT relates to all functions and attributable materials and supplies included in rate ba
Other Deferred Debits	(532,485	(532,485		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Pension Asset	(12,117,913)	-		-	(12,117,913	included because the pension asset is included in rate base. Related to accrual recognition of expense for
						book purposes & deductibility of cash funding's for tax purposes
Regulatory Asset	(36,650,800	(36,650,800		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Asset - Accrued Vacation	(1,416,613	(1,416,613		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Asset - FERC Transmission True-up	(378,604)	-	(378,604)	-	-	ADIT relates to transmission function and included in rate base.
Renewable Energy Credits	(107.221	(107.221				ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Unamortized Loss on Reacquired Debt	(983,311)	(983,311		-		The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the n
						bond issue for book purposes. Excluded here since included in Cost of Debt
Subtotal: ADIT-283 (Not Subject to Proration)	(52,264,957)	(39,906,945)	(378,604)	138,505	(12,117,913)	
Less: ASC 740 ADIT Adjustments excluded from rate bas	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITI	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	-					
Less: OPEB related ADIT, Above if not separately remove	-					
Total: ADIT-283 (Not Subject to Proration)	(52,264,957)	(39,906,945)	(378,604)	138,505	(12,117,913)	
	1		,			
Wages & Salary Allocator					13.89%	
Gross Plant Allocator				37.29%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(2,010,012)	-	(378,604)	51,643	(1,683,050)	

	(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
	ADIT- 283 (Subject to Proration)	Total					Justification
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Less: ASC 740 DATT Adjustments related to unamortized IT         -	Subtotal: ADIT-283 (Subject to Proration)	-			-	-	
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Less: AC 740 ADIT balances related to income tax regulatory assets / (iabilitie         -	Less: ASC 740 ADIT Adjustments excluded from rate bas	-					
Less: OPER related ADIT, Above find separately remove		-					
Total: ADIT-283 (Subject to Proration)         -	Less. AGC 740 ADT1 balances related to income tax regulatory assets / (nabilitie						
Wages & Salary Allocator         13.89%           Gross Plant Allocator         37.29%           Transmission Allocato         100.00%           Ofter Allocator         0.00%		-					
Gross Plant Allocato         37.29%           Transmission Allocato         100.00%           Offer Allocator         0.00%	Total: ADIT-283 (Subject to Proration)	-		-	-	-	
Gross Plant Allocato         37.29%           Transmission Allocato         100.00%           Offer Allocator         0.00%							
Transmision Allocato 100.00% 1							
Other Allocator 0.00%				400.000			
			0.00		4		
	Other Allocator ADIT - Transmission		0.00	<del>%</del>			

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only	(E)	(F)	(G)
			Transmission	Plant	Labor	
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration	(52,264,957)	(39,906,945)	(378,604)	138,505	(12,117,913)	
ADIT-283 (Subject to Proration	-	-	-	-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(52,264,957)	(39,906,945)	(378,604)	138,505	(12,117,913)	

- Instructions for Account 283:

  1. ADT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column (
  2. ADT items related only to Transmission are directly assigned to Column D
  3. ADT items related to Plant and not in Columns C & D are included in Column 1
  4. ADT items related to labor and not in Columns C & D are included in Column 1
  5. Deferred income taxes arise when items are included in come in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.4

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(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADITC-255 (Unamortized Investment Tax Credits)	Total	Other Related	Related	Related	Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)	(2,708,204)			(2,708,204)		Atlantic City Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credi
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(2,708,204)		-	(2,708,204)		
Less: Adjustment to rate base	2,708,204			2,708,204		
Total: ADIT-255	-	-	-	-		
Wages & Salary Allocator					13.899	
Gross Plant Allocator				37.29%		
Transmission Allocato			100.00%			
Other Allocator		0.00%			·	
Unamortized Investment Tax Credit - Transmission	-	-	-	-		

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
Investment Tax Credit Amortization	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization	325,763			325,763		Atlantic City Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization
Subtotal: (Form No. 1 p. 266 & 267)	325,763		-	325,763	-	
Wages & Salary Allocator Gross Plant Allocator Transmission Allocator			100.00%	37.29%	13.89%	
Other Allocator Investment Tax Credit Amortization - Transmission	121,464	0.00%		121,464	-	

# Atlantic City Electric Company Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated Attachment 10 - ADIT Rate Base Adjustment

Actual - Proration of Deficient / (Excess) ADIT Activity/colo Total Days in Future Test Period Days Per Month January February March April May June July August Septemb October Novemb 3,570,954 3,570,954 3,570,954 3,570,954 3,570,954 3,570,954 3,570,954 3,570,954 3,570,954 3,570,954 3,570,954 3,570,954 3,570,954 214 214 214 214 214 214 214 214 214 214 50.00% 50.00% 50.00% 50.00% 50.00% 86.45% 71.96% 57.48% 43.46% 28.97% 14.95% 0.47% 15 16 17 (Note F) (Col. (H), Line 15 + Line 16 (Col. (M), Line 15 + Line 16 Ending Balance - Deficient / (Excess) ADIT Not Subject to Ending Balance - Deficient / (Excess) ADIT Adjustmen/ Ending Balance - Deficient / (Excess) ADIT 18 19 20 2021 Projected (Note F) (Col. (H), Line 18 + Line 19 (Col. (M), Line 18 + Line 19 ([Col. (H), Line 17 + Line 20] /2 (Col. (H), Line 13 ) (Col. (H), Line 21 + Line 22 ([Col. (M), Line 17 + Line 20] /2 (Col. (M), Line 13 ] (Col. (M), Line 21 + Line 22] 21 22 23 38,309 38,309 38,309 38,309 66,236 55,137 44,038 33,297 22,198 11,457 358 (49,610,120 (49,571,810 (49,533,501) (49,495,191) (49,495,892) (49,390,646) (49,395,509) (49,291,471) (49,258,174) (49,258,174) (49,259,76) (49,224,519) (49,224,161) 25 26 27 28 29 30 31 32 33 34 35 36 37 50.00% 50.00% 50.00% 50.00% 86.45% 71.96% 57.48% 43.46% 28.97% 14.95% 0.47% 3,353 3,353 3,353 3,353 3,353 3,353 3,353 3,353 3,353 3,353 3,353 41,663 41,663 41,663 41,663 41,663 69,589 58,490 47,391 36,650 25,551 14,810 3,711 38 39 40 (Note F) (Col. (H), Line 38 + Line 39 (21,775,173 (Col. (M), Line 38 + Line 39 (21,775,173 41 42 43 Ending Balance - Deficient / (Excess) ADIT Not Subject to Ending Balance - Deficient / (Excess) ADIT Adjustmen/ Ending Balance - Deficient / (Excess) ADIT 2021 Projected (Note F) (Col. (H), Line 41 + Line 42 12/31/2021 (Actuals) (Col. (M), Line 41 + Line 42) (10,887,586) 10,887,586 ([Col. (H), Line 40 + Line 43] /2 (Col. (H), Line 36 ) (Col. (H), Line 44 + Line 45 ([Col. (M), Line 40 + Line 43] / (Col. (M), Line 36 | (Col. (M), Line 44 + Line 45) 44 45 46 (16,331,380 (49,224,161 (65,555,541) (16,331,380 (49,183,920 (65,515,300) 47 January February March April May June July August September October November December Total (Sum of 48 49 50 51 52 53 54 55 56 57 58 59 60 214 214 214 214 214 214 214 214 214 214 50.00% 50.00% 50.00% 50.00% 50.00% 66.45% 71.96% 43.46% 28.97% 14.95% 0.47% 61 62 63 (Note F) (Col. (H), Line 61 + Line 62 (Col. (M), Line 61 + Line 62) Ending Balance - Deficient / (Excess) ADIT Ending Balance - Deficient / (Excess) ADIT Ending Balance - Deficient / (Excess) ADIT 64 65 66 2021 Projected (Note F) (Col. (H), Line 64 + Line 65 12/31/2021 (Actuals) (Col. (M), Line 64 + Line 65 (626.663) ([Col. (M), Line 63 + Line 66] /2 (Col. (M), Line 59 ) (Col. (M), Line 67 + Line 68) (626.663 ([Col. (H), Line 63 + Line 66] /2 (Col. (H), Line 59 ) (Col. (H), Line 67 + Line 68 67 68 69 Deficient / (Exc ADIT - 190 ADIT - 282 ADIT - 283 ADIT - 190 ADIT - 282 ADIT - 283 (Col. (H), Line 23) (Col. (H), Line 46) (Col. (H), Line 69) (Entered in ATT H-(Col. (M), Line 23) (Col. (M), Line 46) (Col. (M), Line 69) Total Days in Future Test Period Actual Monthly Activity Days Per Month January February March April May June July August Septembe October Novembe 75 76 77 78 79 80 81 82 83 84 85 86 87 50.00% 50.00% 50.00% 50.00% 50.00% 86.45% 71.96% 57.48% 43.46% 28.97% 14.95% 0.47% (Note F) (Col. (H), Line 88 + Line 89 (Col. (M), Line 88 + Line 89 91 92 93 2021 Projected (Note F) (Col. (H), Line 91 + Line 92 Ending Balance - Deficient / (Excess) ADIT N Ending Balance - Deficient / (Excess) ADIT Ar Ending Balance - Deficient / (Excess) ADIT 12/31/2021 (Actuals) (Col. (M), Line 91 + Line 92) ([Col. (H), Line 90 + Line 93] /2 (Col. (H), Line 86 ) (Col. (H), Line 94 + Line 95 ([Col. (M), Line 90 + Line 93] / (Col. (M), Line 86 ) (Col. (M), Line 94 + Line 95) Average Balance as adjusted (non-prorate Prorated Deficient / (Excess) ADIT Deficient / (Excess) ADIT - Account 190

	Deficient / (Excess) Accumulated De	aferred Income Tax	es - Property (Account	No. 28				Actual - Proration of Deficient / (Excess) ADIT Activity lote B)					
	Days in Period   (A)   (B)   (C)   (D)   (E)					Projection - Proration (F)	n of Deficient / (Excess) A (G)	ADIT ActivityNote A) (H)	(1)	Actual - Pro (J)	ration of Deficient / (Excess) (K)	(L)	(M)
	(A)	(6)	(0)		(E)	(4)		Prorated	(0)				Preserved Prorated
Line	Month	Days Per Month	Prorated Days Per Month	Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
97	Deficient / (Excess) ADIT Subject to Pr	roration				12/31/2020 (Actual)		-	12/31/2020 (Actual)				
98	January	31 28	1	- 214	50.00%	-		-					
99 100	February March	28 31	1	- 214 - 214	50.00% 50.00%		1.0						
101	April	30		- 214						-			
102	May	31		- 214	50.00%	_			-	-			
103	June	30	185	5 214						-			
104 105	July	31	154	4 214 3 214		-		-		-	-	-	-
106	August September	31 30	123 93	3 214			1						
107	October	31	62	2 214	28.97%	1							
108	November	30	32	2 214	14.95%					-			-
109	December	31		214	0.47%						-		
110	Total (Sum of Lines 98 - 109)	365				-							
111	Beginning Balance - Deficient / (Exces	s) ADIT Not Subject	t to Proration			12/31/2020 (Actual)			12/31/2020 (Actual)				
112	Beginning Balance - Deficient / (Exces	s) ADIT Adjustmen				(Note F)			(Pictori)				
113	Beginning Balance - Deficient / (Exces	s) ADIT				(Col. (H), Line 111 + Line 112			(Col. (M), Line 111 + Lin	e 112			
114 115	Ending Balance - Deficient / (Excess) / Ending Balance - Deficient / (Excess) /	ADIT Adjustmen	Proration			2021 Projected			12/31/2021 (Actuals)				1
116	Ending Balance - Deficient / (Excess) /	ADIT				(Col. (H), Line 114 + Line 115			(Col. (M), Line 114 + Lin	e 115			
117 118	Average Balance as adjusted (non-pro	rated				([Col. (H), Line 113 + Line 116] /2			([Col. (M), Line 113 + Lir	ne 116] /2			-
118	Prorated Deficient / (Excess) ADIT Deficient / (Excess) ADIT - Account :	202				(Col. (H), Line 109 ) (Col. (H), Line 117 + Line 118			(Col. (M), Line 109 ) (Col. (M), Line 117 + Lin	- 440			
119	Delicient / (Excess) ADIT - Account	202				(Col. (H), Line 117 + Line 118			(COL (M), LINE 117 + LII	E 110			
	Deficient / (Excess) Accumulated De	aferred Income Tax	xes - Other (Account No	. 28									
			lays in Period				n of Deficient / (Excess) A				ration of Deficient / (Excess		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) Prorated	(1)	(J)	(K)	(L)	(M) Preserved Prorated
		Davs	Prorated Days	Total Days	Proration Amount	Projected	Prorated Projected	Projected Balance	Actual Monthly	Difference	Preserve Proration	Preserve Proration	Actual Balance
Line	Month	Per Month	Per Month	Per Future	(Column C / Column D)	Monthly Activity	Monthly Activity	(Col. G Plus Col. H, Preceding	Activity	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	(Cal. K + Cal. L + Cal. M,
				Test Period			(Column E x Column F)	Balance)		(Note C)	(Note D)	(Note E)	Preceding Balancel
120	ADIT Subject to Proration					12/31/2020 (Actual)			12/31/2020 (Actual)				
	ADIT GUDJEG ID I IGIBIGI					12/3 (12020 (ACIDIE)			12/01/2020 (ACIDIN)				
121	January	31	1	- 214	50.00%					-			
122 123	February March	28 31		- 214 - 214	50.00% 50.00%	-			-	-	-	-	
124	April	30		- 214						-			
125	May	31		- 214	50.00%	1							
126	June	30	185	5 214									
127	July	31	154		71.96%								
128 129	August September			4 214		1							
		31	123	3 214	57.48%		:	:	:	:	:	:	:
		30	123 93	3 214 3 214	57.48% 43.46%		1				:		:
130 131	October November	31 30 31 30	123	3 214 3 214 2 214	57.48% 43.46% 28.97%			Ė					:
131 132	October November December	30 31 30 31	123 93 62	3 214 3 214 2 214	57.48% 43.46% 28.97% 14.95%			: : : :		- - - - - -	- - - -	- - - - - -	:
131	October November	30 31 30	123 93 62	3 214 3 214 2 214 2 214	57.48% 43.46% 28.97% 14.95%		-	<u>:</u>		- - - - - - - - -	- - - - - - -		:
131 132 133	October November December Total (Sum of Lines 121 - 132)	30 31 30 31 365	123 93 62 32 1	3 214 3 214 2 214 2 214	57.48% 43.46% 28.97% 14.95%	12/31/2020 (Actual)		<u>:</u>	12/31/2020 (Actual)	-	-	-	:
131 132 133 134 135	October November December Total (Sum of Lines 121 - 132) Beginning Balance - Deficient / (Exces Beginning Balance - Deficient / (Exces	30 31 30 31 365 is) ADIT Not Subject	123 93 62 32 1 t to Proration	3 214 3 214 2 214 2 214	57.48% 43.46% 28.97% 14.95%	12/31/2020 (Actual) (Note F)	-	<u>:</u>	12/31/2020 (Actual)	-	-	-	:
131 132 133	October November December Total (Sum of Lines 121 - 132) Beginning Balance - Deficient / (Exces	30 31 30 31 365 is) ADIT Not Subject	123 93 62 32 1 t to Proration	3 214 3 214 2 214 2 214	57.48% 43.46% 28.97% 14.95%	12/31/2020 (Actual) (Note F) (Col. (H), Line 134 + Line 135	-	: :	12/31/2020 (Actual) (Col. (M), Line 134 + Lin	e 135	-	-	<u>:</u>
131 132 133 134 135 136	October November December Total (Sum of Lines 121 - 132) Beginning Balance - Deficient / (Exces Beginning Balance - Deficient / (Exces Beginning Balance - Deficient / (Exces	30 31 30 31 365 ss) ADIT Not Subject ss) ADIT Adjustmen ss) ADIT	123 93 62 32 1 t to Proration	3 214 3 214 2 214 2 214	57.48% 43.46% 28.97% 14.95%	(Note F) (Col. (H), Line 134 + Line 135	-	<u>:</u>	(Col. (M), Line 134 + Lin	e 135	-	:	:
131 132 133 134 135	October November December Total (Sum of Lines 121 - 132) Beginning Balance - Deficient / (Exces Beginning Balance - Deficient / (Exces Beginning Balance - Deficient / (Exces Ending Balance - Deficient / (Excess)	30 31 30 31 365 is) ADIT Not Subject is) ADIT Adjustmen is) ADIT	123 93 62 32 1 t to Proration	3 214 3 214 2 214 2 214	57.48% 43.46% 28.97% 14.95%	(Note F)				e 135		-	
131 132 133 134 135 136	October November December Total (Sum of Lines 121 - 132) Beginning Balance - Deficient / (Exces Beginning Balance - Deficient / (Exces Beginning Balance - Deficient / (Exces	30 31 30 31 365 38) ADIT Not Subject as) ADIT Adjustmen so) ADIT Not Subject to ADIT Adjustmen	123 93 62 32 1 t to Proration	3 214 3 214 2 214 2 214	57.48% 43.46% 28.97% 14.95%	(Note F) (Col. (H), Line 134 + Line 135 2021 Projected	-		(Col. (M), Line 134 + Lin		- - - - - - - - - - - - - - - - - - -		
131 132 133 134 135 136 137 138	October November December Total (Sum of Lines 121 - 132)  Beginning Balance - Deficient / (Exces Beginning Balance - Deficient / (Exces Beginning Balance - Deficient / (Exces Beginning Balance - Deficient / (Exces) Ending Balance - Deficient / (Excess) Ending Balance - Deficient / (Excess) Ending Balance - Deficient / (Excess)	30 31 30 31 365 365 365 365 365 365 365 365 365 365	123 93 62 32 1 t to Proration	3 214 3 214 2 214 2 214	57.48% 43.46% 28.97% 14.95%	(Note F) (Col. (H), Line 134 + Line 135 2021 Projected (Note F) (Col. (H), Line 137 + Line 138		: :	(Col. (M), Line 134 + Lin 12/31/2021 (Actuals) (Col. (M), Line 137 + Lin	e 138		-	: :
131 132 133 134 135 136 137 138 139	October November December December Total (Sum of Lines 121 - 132) Beginning Balance - Deficient / (Exces Beginning Balance - Deficient / (Exces Beginning Balance - Deficient / (Exces Ending Balance - Deficient / (Exces) Ending Balance - Deficient / (Excess) Ending Balance - Deficient / (Excess) Average Balance as adjusted (non-pro	30 31 30 31 365 365 365 365 365 365 365 365 365 365	123 93 62 32 1 t to Proration	3 214 3 214 2 214 2 214	57.48% 43.46% 28.97% 14.95%	(Note F) (Col. (H), Line 134 + Line 135 2021 Projected (Note F) (Col. (H), Line 137 + Line 138 ([Col. (H), Line 136 + Line 139]/2	-		(Col. (M), Line 134 + Lin 12/31/2021 (Actuals) (Col. (M), Line 137 + Lin ((Col. (M), Line 136 + Lin	e 138	:		
131 132 133 134 135 136 137 138	October November December Total (Sum of Lines 121 - 132) Beginning Balance - Decleant / (Excess Beginning Balance - Decleant / (Excess Beginning Balance - Decleant / (Excess Beginning Balance - Decleant / (Excess) Ending Balance - Deficient / (Excess) Ending Balance - Deficient / (Excess) Average Balance as adjusted (non-pro- Provided Decleant / (Excess) ADIT	30 31 30 31 365 ss) ADIT Not Subject to shall T Adjustmen ADIT ADIT Adjustmen ADIT ADIT ADIT ADIT ADIT ADIT ADIT ADIT	123 93 62 32 1 t to Proration	3 214 3 214 2 214 2 214	57.48% 43.46% 28.97% 14.95%	(Nobe F) (Col. (H), Line 134 + Line 135 2021 Projected (Nobe F) (Col. (H), Line 137 + Line 138 ([Col. (H), Line 136 + Line 139] /2 (Col. (H), Line 132)	- - - - - -		(Col. (M), Line 134 + Lin 12/31/2021 (Actuals) (Col. (M), Line 137 + Lin ([Col. (M), Line 136 + Li (Col. (M), Line 132 )	e 138 ne 139] /2	:		
131 132 133 134 135 136 137 138 139 140 141	October November December December Total (Sum of Lines 121 - 132) Beginning Balance - Deficient / (Exces Beginning Balance - Deficient / (Exces Beginning Balance - Deficient / (Exces Ending Balance - Deficient / (Exces) Ending Balance - Deficient / (Excess) Ending Balance - Deficient / (Excess) Average Balance as adjusted (non-pro	30 31 30 31 365 ss) ADIT Not Subject to shall T Adjustmen ADIT ADIT Adjustmen ADIT ADIT ADIT ADIT ADIT ADIT ADIT ADIT	123 93 62 32 1 tto Proration	3 214 3 214 2 214 2 214	57.48% 43.46% 28.97% 14.95%	(Note F) (Col. (H), Line 134 + Line 135 2021 Projected (Note F) (Col. (H), Line 137 + Line 138 ([Col. (H), Line 136 + Line 139]/2			(Col. (M), Line 134 + Lin 12/31/2021 (Actuals) (Col. (M), Line 137 + Lin ((Col. (M), Line 136 + Lin	e 138 ne 139] /2	:		
131 132 133 134 135 136 137 138 139 140 141	October November December December Total (Burn of Lines 121 - 132) Beginning Balance - Decliner! (Exces Beginning Balance - Decliner! (Exces Beginning Balance - Decliner! (Exces) Beginning Balance - Decliner! (Exces) Ending Balance - Decliner! (Exces) Ending Balance - Decliner! (Exces) Ending Balance - Decliner! (Exces) Average Balance as adjusted (non-pro- Prozede Decliner! (Excess) ADIT - Account: Deficient! (Excess) ADIT - Account:	30 31 30 31 365 sis) ADIT Not Subject sis) ADIT Adjustmen ADIT Adjustmen ADIT Adjustmen ADIT Adjustmen ADIT Adjustmen ADIT Adjustmen	123 93 62 32 31 1 to Proration	3 214 3 214 2 214 2 214	57.48% 43.46% 28.97% 14.95%	(Note F) (Cot. (H), Line 134 + Line 135 2021 Projected (Note F) (Cot. (H), Line 137 + Line 138 ([Cot. (H), Line 136 + Line 139] /2 (Cot. (H), Line 132 2) (Cot. (H), Line 140 + Line 141			(Col. (M), Line 134 + Lin 12/31/2021 (Actuals) (Col. (M), Line 137 + Lin ([Col. (M), Line 136 + Li (Col. (M), Line 132 )	e 138 ne 139] /2	:		
131 132 133 134 135 136 137 138 139 140 141	October November Total (Burn of Lines 121 – 132) Total (Burn of Lines 121 – 132) Total (Burn of Lines 121 – 132) Beginning Balance - Deblecher ((Excess Beginning Balance - Deblecher ((Excess) Beginning Balance - Deblecher ((Excess) Ending Balance - Deblecher ((Excess) Ending Balance - Deblecher (Excess) Annual Balance - Deblecher (Excess) Annual Belance - Deblecher (Excess) ADT - Account:  Obtion ((Excess) ADT - Account:  Blasmottes Obtion ((Excess) ADT - Account.	30 31 30 31 365 sis) ADIT Not Subject sis) ADIT Adjustmen ADIT Adjustmen ADIT Adjustmen ADIT Adjustmen ADIT Adjustmen ADIT Adjustmen	123 93 62 32 1 t to Proration	3 214 3 214 2 214 2 214	57.48% 43.46% 28.97% 14.95% 0.47%	(Notos F) (Cot. (H), Line 134 + Line 135 2021 Projected (Notos F) (Cot. (H), Line 137 + Line 138 ((Cot. (H), Line 137 + Line 139) /2 (Cot. (H), Line 132) (Cot. (H), Line 140 + Line 141  Unamortized Deficient / [Exces		:	(Col. (M), Line 134 + Lin 12/31/2021 (Actuals) (Col. (M), Line 137 + Lin (Col. (M), Line 136 + Lin (Col. (M), Line 132 ) (Col. (M), Line 140 + Lin	e 138 ne 139] /2	:	-	
131 132 133 134 135 136 137 138 139 140 141	October Novembed Novembed Total (Sum of Lines 121 - 132) Total (Sum of Lines 121 - 132) Total (Sum of Lines 121 - 132) Beginning Balance - Dedicent (Excess Beginning Balance - Dedicent (Excess Beginning Balance - Dedicent (Excess) Ending Balance - Sedicent (Excess) Ending Balance - Dedicent (Exc	30 31 30 31 365 365 383 ADIT Not Subject to ADIT Adjustmen ADIT Adjustmen ADIT Adjustmen ADIT Adjustmen ADIT Adjustmen ADIT ADIT Adjustmen ADIT ADIT Adjustmen ADIT ADIT ADIT ADIT ADIT ADIT ADIT ADIT	122 93 96 97 97 98 98 99 99 10 10 10 10 10 10 10 10 10 10 10 10 10	3 214 3 214 2 214 2 214	57.48% 43.46% 28.97% 14.92% 0.47%	(Note F) (Cot. (H), Line 134 + Line 135 2021 Projected (Note F) (Cot. (H), Line 137 + Line 138 ((Cot. (H), Line 137 + Line 139) /2 (Cot. (H), Line 132) (Cot. (H), Line 132) (Cot. (H), Line 141 Unamortized Pointint (Lines	s) ADIT - State (Actual	- - - - - -	(Col. (M), Line 134 + Lin 12/31/2021 (Actuals) (Col. (M), Line 137 + Lin (Col. (M), Line 136 + Li (Col. (M), Line 140 + Lin (F) Projected	e 138 ne 139] /2	:		
131 132 133 134 135 136 137 138 139 140 141 142	Ociober Newmeter 1911 Florid (Sinn Clans 191-1132) Florid (Sinn Sinn Florid (Sinn Sinn Sinn Sinn Sinn Sinn Sinn Sin	300 311 300 311 305 313 305 305 305 305 307 307 307 307 307 307 307 307 307 307	122 30 80 80 80 81 81 81 81 81 81 81 81 81 81 81 81 81	3 214 3 214 2 214 2 214	57.48% 43.46% 28.97% 0.42%	(Note F) (Cot. (H), Line 134 + Line 135 2021 Prejected (Note F) (Cot. (H), Line 137 + Line 138 (Cot. (H), Line 137 + Line 139) /2 (Cot. (H), Line 132 + Line 139) /2 (Cot. (H), Line 134 + Line 141    Line 140 + Line 141   Line 140 + Line 140   Line 140 + Line 140	s) ADIT - State (Actual	(E)	(Col. (M), Line 134 + Lin 12/31/2021 (Actuals) (Col. (M), Line 137 + Lin ((Col. (M), Line 136 + Lin (Col. (M), Line 132) (Col. (M), Line 140 + Lin	e 138 ne 139] /2	: : : :		
131 132 133 134 135 136 136 137 138 139 140 141 142 Line	Ociober November Total (Binn Clans 121-132) Total (Binn Clans 121-132) Total (Binn Clans 121-132) Regioning Balanco - Dedicated (Excess Regioning Balanco - Codicated (Excess Regioning Balanco - Codicated (Excess) Ending Balanco - Codicated (Exces	301 311 303 313 305 313 305 307 307 307 307 307 307 307 307 307 307	122 90 90 90 90 90 90 90 90 90 90 90 90 90 9	3 214 3 214 2 214 2 214	57.48% 43.46% 28.97% 14.92% 0.47%	(Note F)  (Cot. (H), Line 134 + Line 135  2021 Projected Note F) (Cot. (H), Line 137 + Line 138 (Cot. (H), Line 136 + Line 139) /2 (Cot. (H), Line 136 + Line 139) /2 (Cot. (H), Line 140 + Line 141  Unamortized Unicient (Line 20)  Deficient / (Excess) Deferred in ADIT - 190	s) ADIT - State (Actual	(E) Reference (Cot. (M), Line 96]	(Col. (M), Line 134 + Lin 12/31/2021 (Actuals) (Col. (M), Line 137 + Lin (Col. (M), Line 136 + Li (Col. (M), Line 140 + Lin (F) Projected	e 138 ne 139] /2			: : : : :
131 132 133 134 135 136 137 138 139 140 141 142 Line	Ociober November Total (Sim of Lines 121 - 112) Total (Sim of Lines 127 - 112) Total (Sim of	301 311 303 313 315 315 315 316 317 317 317 317 317 317 317 317 317 317	122 93 93 93 93 93 93 93 93 93 93 93 93 93	3 214 3 214 2 214 2 214	57.48% 43.46% 28.97% 14.92% 0.47%	(Note F) (Cot. (H), Line 134 + Line 135 2021 Prejected (Note F) (Cot. (H), Line 137 + Line 138 (Cot. (H), Line 138 + Line 139) /2 (Cot. (H), Line 139 + Line 139) /2 (Cot. (H), Line 140 + Line 141  Unamortized politication (Access (D) Deficient / (Excess) Deferred in ADIT - 190 ADIT - 192	s) ADIT - State (Actual	(E) Reference (Col. (M), Line 99) (Col. (M), Line 119)	(Col. (M), Line 134 + Lin 12/31/2021 (Actuals) (Col. (M), Line 137 + Lin (Col. (M), Line 136 + Li (Col. (M), Line 140 + Lin (F) Projected	e 138 ne 139] /2	:		
131 132 133 134 135 136 137 138 139 140 141 142 Line	Ociober Procurence Total (Sim Clams 121-132) Total (Sim Clams 120-132) Total (Sim Clams - Ordinari (Shorae Beggiring Balance - Ordinari (Shorae Beggiring Balance - Ordinari (Shorae Beggiring Balance - Ordinari (Shorae) Ending Balance - Deletioni (Shorae) Ending Balance - Deletioni (Shorae) American Balance - Deletioni (Shorae) America	301 311 303 313 305 313 305 307 307 307 307 307 307 307 307 307 307	122 30 50 50 50 50 51 51 51 51 51 51 51 51 51 51 51 51 51	3 214 3 214 3 214 2 2 214 1 214	57.48% 43.69% 14.05% 14.05% 0.47%	Name   Projected	s) ADIT - State (Actual	(E) Reference (Cot. (M), Line 99) (Cot. (M), Line 149) (Cot. (M), Line 142)	(Col. (M), Line 134 + Lin 12/31/2021 (Actuals) (Col. (M), Line 137 + Lin ((Col. (M), Line 136 + Lin (Col. (M), Line 132 ) (Col. (M), Line 140 + Lin (F) Projected EOY Balance 5	e 138 ne 139] /2			
131 132 133 134 135 136 137 138 139 140 141 142 Line	Ociober November Total (Sim of Lines 121 - 112) Total (Sim of Lines 127 - 112) Total (Sim of	301 311 303 313 305 313 305 307 307 307 307 307 307 307 307 307 307	122 93 93 93 93 93 93 93 93 93 93 93 93 93	3 214 3 214 3 214 2 2 214 1 214	57.48% 43.46% 28.97% 14.92% 0.47%	(Note F) (Cot. (H), Line 134 + Line 135 2021 Prejected (Note F) (Cot. (H), Line 137 + Line 138 (Cot. (H), Line 138 + Line 139) /2 (Cot. (H), Line 139 + Line 139) /2 (Cot. (H), Line 140 + Line 141  Unamortized politication (Access (D) Deficient / (Excess) Deferred in ADIT - 190 ADIT - 192	s) ADIT - State (Actual	(E) Reference (Col. (M), Line 99) (Col. (M), Line 119)	(Col. (M), Line 134 + Lin 12/31/2021 (Actuals) (Col. (M), Line 137 + Lin (Col. (M), Line 136 + Li (Col. (M), Line 140 + Lin (F) Projected	e 138 ne 139] /2	: : :		

2. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column. H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.

- A This section is used to calculate the projected deficient / (excess) ADIT balances. The computations in column A+H of this workspaper apply the provation rules of Reg. Sec. 1.6(7)-(1)-(1)(5) to the projected annual activity of dedicent / (excess) accumulated defirent conner teas exalpset to the normalization requirements. Artifyin yielded to the professor of the account balances not subject to the resultance are everaged restand of provation. For deficient / (excess) accumulated defirent conner case a subject to the normalization requirements. Artifyin yielded to the professor of the account of the provision of the provision
- This section is used to colorable the actual deficient (screen) ACT balances. The computation is notioners. ANI of this suchapor apply the promise notes of Reg. Sec. 1.18(1).1(1)(ii) and amonging in accordance with IRC Section 18(0)(iii) consistency regressment to the actual among addingly of deficient (screen) ACCT and the product reviews regiment and screen of deficient (screen) ACCT and the product reviews regiment will result in a product access and the in the product reviews regiment will result in an adjustment to the proposed promate deficient (screen) ACCT activity by (to precent of the other special reviews regiment will result in an adjustment to the proposed promate ACCT activity by (to precent of the other special reviews regiment will result in an adjustment to the proposed promate ACCT activity by (to precent of the other special reviews regiment will result in an adjustment to the proposed promate ACCT activity by (to precent of the other special reviews regiment will result in an adjustment to the proposed promate ACCT activity by (to precent of the other special reviews regiment will result in an adjustment to the proposed promate ACCT activity by (to precent of the other special reviews regiment and the special revie
- ture portion of the test period is averaged rather than promoted.

  Country (3) the difference schemen projected monthly and studied monthly activity (Coultem (1) minus Coultern (F)) is expected, projected and studied activity are both projected and studied with the projected and studied activity are projected and studied activity

# Atlantic City Electric Company Deficient / (Excess) Deferred Income Taxes - Transmission Allocated Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

Deficient (Excess) Deferred Income Taxes   Notes   Fixed Persol   Deficient (Excess)   Deferred Income Taxes   Deferred Inco		Federal De	ficient / (Excess) Defe	red Income Taxes			
		1	Γax Cuts and Jobs Act	of 2017			
			Amortization	December 31, 2017	December 31, 2020		(G) December 31, 2021 EOY
ADT 1-100			Fixed Period	Deficient / (Excess)	Balance	Amortization	Balance
ADT - 281		(A)-4- A)	4.1/	(004 000)	6 (007.047)	6 007.047	•
S	ADIT - 281	(Note A)	4 Years		\$ -	\$ 207,917	• -
Substate   Deficient / (Excess) ADIT				(5.013.303)	\$ - (1.253.326)		-
Total - Deficient / (Excess) ADIT		(NOTE A)	4 16015				s -
ADT - 190				(-,-,-,-,	, ,,,,,		
9   ADIT - 281   (Note A)   5 Years   (54.437,931,94)   \$ (21,775,173)   10.887,586   \$ 11   ADIT - 282   (Note A)   5 Years   (54.437,931,94)   \$ (21,775,173)   \$ 10.887,586   \$ 13   \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		(Note A)	5 Years	\$ -	\$ -	\$ -	s -
11   ADIT - 283	ADIT - 281	(Note A)	5 Years		-		-
13   Protected Property				(54,437,931.94)	\$ (21,775,173)	10,887,586	(10,887,586.4
14				\$ (54,437,932)	\$ (21,775,173)	\$ 10,887,586	\$ (10,887,58
ADT - 190   (Note A)   ARAM   S   3,570,954   S   3,570,954   S   1,000	Protected Property						
10	ADIT - 190	(Note A)	ARAM	\$ 3,570,954		-	\$ 3,570,95
17				(51.415.785)		857 223	(48,688,76
Total - Deficient / (Excess) ADIT	ADIT - 283			- '- '- '- '-	-	-	-
Care	Subtotal - Deficient / (Excess) ADIT			\$ (47,844,831)	\$ (45,975,031)	\$ 857,223	\$ (45,117,80
Column   C	Total - Deficient / (Excess) ADIT			\$ (108,127,731)	\$ (69,211,446)	\$ 13,206,052	\$ (56,005,39
Deficient / (Excess) Deferred Income Taxes   Notes   Amortization   Flued Period   Deficient / (Excess)   December 31, 2020   BOY   Balance   Amortization   Deficient / (Excess)   December 31, 2020   Boy   Balance   Amortization   Deficient / (Excess)   December 31, 2020   Balance   Amortization   Deficient / (Excess)   December 31, 2020   De			Tax Reform Act of 1	986			
Line   Deficient / (Excess) Deferred income Taxes   Notes   Fixed Period   ADIT   BOY   Current Year Amortization	(A)	(B)	(C)			(F)	(G)
ADIT - 281	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT	BOY		December 31, 2021 EOY Balance
ADT - 281		_					
ADIT - 282	ADIT - 190 ADIT - 281	(Note B)	ARAM ARAM	\$ -	\$ -	\$ -	\$ -
Solidation   Company   Solidation   Company   Solidation   Company   Solidation	ADIT - 282	(Note B)	ARAM	(228,106)	\$ (102,444)	102,444	-
Total - Deficient / (Excess) ADIT		(Note B)	ARAM	\$ (228 106)	\$ (102.444)	\$ 102.444	-
Total Federal Deficient / (Excess) Deferred Income Taxes							
Column	Fotal - Deficient / (Excess) ADIT			\$ (228,106)	\$ (102,444)	\$ 102,444	\$ -
Deficient / (Excess) Deferred Income Taxes   Notes   Amortization   Fixed Period   Deficient / (Excess)   December 31, 2020   BBY   Autorization   BBY   Balance   BBY   BBY   Balance   BBY   BBY		Total Federal	Deficient / (Excess) De	ferred Income Taxes			
Deficient / (Excess) Deferred income Taxes   Notes   Flued Period   Plued Period   Deficient / (Excess)   Boy   Current Year Amortization	(A)	(B)		(D)		(F)	(G) December 31, 202
27	Deficient / (Excess) Deferred Income Taxes	Notes		ADIT Deficient / (Excess)	BOY		EOY Balance
29	Unprotected Non-Property						
30   ADIT -282   (5.013,02)   (1.253,326)   1.253,326     1.253,326	ADIT - 190			\$ (831,666)	\$ (207,917)		\$ -
Subtotal - Deficient / (Excess) ADIT   S (5,844,968)   S (1,461,242)   S (1,	ADIT - 281 ADIT - 282			1	1	1	1
Note							-
April - 190   S	Subtotal - Deficient / (Excess) ADIT			\$ (5,844,968)	\$ (1,461,242)	\$ 1,461,242	\$ -
35   ADIT - 281     (54.437,932)   (21,775,173)   10,887,586   21,775,173   10,887,586   21,775,173   21,887,586   21,775,173   21,887,586   21,775,173   21,887,586   21,775,173   21,887,586   21,775,173   21,887,586   21,775,173   21,887,586   21,775,173   21,887,586   21,775,173   21,887,586   21,775,173   21,887,586   21,775,173   21,887,586   21,775,173   21,887,586   21,775,173   21,887,586   21,775,173   21,887,586   21,775,173   21,887,586   21,775,173   21,887,586   21,775,173   21,887,586   21,775,173   21,887,586   21,887,586   21,775,173   21,887,586   21,775,173   21,887,586   21,775,173   21,887,586   21,775,173   21,887,586   21,88							
36 ADIT -282 37 ADIT -282 38 Subtotal - Deficient / (Excess) ADIT 39 Protected Property 40 ADIT -291 41 ADIT -282 42 ADIT -282 42 ADIT -282 43 ADIT -282 45 (51,643,891) 46 (49,648,429) 47 (49,648,429) 48 ADIT -282				\$ -	\$ -	\$ -	\$ -
37   ADIT -283	ADIT - 282			(54,437,932)	(21,775,173)	10,887,586	(10,887,58
39 <u>Protected Property</u> 40 ADIT -190 \$ 3.570,954 \$ 3.570,954 41 ADIT -281 \$ 3.570,954 \$ 9.50,677 42 ADIT -282 \$ (51,643,891) (49,648,429) 959,667 43 ADIT -283				- (54.407.500)	- (04 775 (70)	- 40.007	- 4000===
40 ADIT -190 \$ 3.570,954 \$ 3.570,954 \$ 41 ADIT -281 42 ADIT -282 (51,643,891) (49,648,429) 959,667 43 ADIT -283				a (54,437,932)	a (21,775,173)	a 10,887,586	\$ (10,887,58
41 ADIT -281 42 ADIT -282 (51,643,891) (49,648,429) 959,667 43 ADIT -283		_				_	
42 ADIT - 282 (51,643,891) 43 ADIT - 283 (51,643,891)				\$ 3,570,954	\$ 3,570,954	\$ -	\$ 3,570,95
	ADIT - 282			(51,643,891)	(49,648,429)	959,667	(48,688,76
44 Subtotal - Deficient / (Excess) ADIT \$ (48.072.937) \$ (46.077.475) \$ 959.667 \$	ADIT - 283 Subtotal - Deficient / (Excess) ADIT			\$ (48,072,937)	\$ (46,077,475)	\$ 959,667	\$ (45,117,80
				( ( ( , , , , , , , , , , , , , , , , ,			
45 Total - Deficient / (Excess) ADIT <u>\$ (108,355,837)</u> <u>\$ (69,313,890)</u> <u>\$ 13,308,496</u> <u>\$</u>	Total - Deficient / (Excess) ADIT			\$ (108,355,837)	\$ (69,313,890)	\$ 13,308,496	\$ (56,005,39

		Total Federal De	eficient / (Excess) De	ferred Income Taxes			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT	December 31, 2020 BOY Balance	Current Year Amortization	December 31, 2021 EOY Balance
46	ADIT - 190			Deficient / (Excess) \$ 2,739,288	\$ 3,363,037	\$ 207,917	\$ 3,570,954
47 48	ADIT - 281 ADIT - 282			(106,081,823)	(71,423,602)	11,847,254	(59,576,348)
49	ADIT - 283			(5,013,302)	(1,253,326)	1,253,326	- 1
50 51	Total - Deficient / (Excess) ADIT Tax Gross-Up Factor	ATT H-1A, Line 132b		\$ (108,355,837) 1.39	\$ (69,313,890)	\$ 13,308,496 1.39	\$ (56,005,394)
52	Regulatory Asset / (Liability)	ATT N-TA, LINE 1320		\$ (150,724,491)	\$ (96,416,595)	\$ 18,512,305	\$ (77,904,290)
		Federal Inco	ome Tax Regulatory	Asset / (Liability)			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	December 31, 2020 BOY Balance	Current Year Amortization	December 31, 2021 EOY Balance
53	Account 182.3 (Other Regulatory Assets)			\$ -	\$ -	\$ -	\$ -
54 55	Account 254 (Other Regulatory Liabilities)  Total - Transmission Regulatory Asset / (Liability)			(150,724,491) \$ (150,724,491)	\$ (96,416,595) \$ (96,416,595)	18,512,305 \$ 18,512,305	\$ (77,904,290) \$ (77,904,290)
		State Defici	ent / (Excess) Deferr				
	(A)	(B)	State Tax Rate Cha	nge (D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization	ADIT	December 31, 2020 BOY	Current Year	December 31, 2021 EOY
56	Unprotected Non-Property	14065	Fixed Period	Deficient / (Excess)	Balance	Amortization	Balance
57	ADIT - 190	-	4 Years	\$ -	\$ -	\$ -	\$ -
58 59	ADIT - 281 ADIT - 282		4 Years 4 Years	-	1	-	1
60	ADIT - 283		4 Years	-	-	-	-
61 62	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
62	Unprotected Property  ADIT - 190	-	5 Years	s -	s -	s -	s -
64 65	ADIT - 281 ADIT - 282		5 Years 5 Years	-	-	-	-
66	ADIT - 283		5 Years	-		1	1
67	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
68	Protected Property	-					
69 70	ADIT - 190 ADIT - 281		NA NA	\$ -	\$ -	\$ - -	\$ -
71 72	ADIT - 282 ADIT - 283		NA NA			-	
73	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
74	Total - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
		Total State De	ficient / (Excess) Def	erred Income Taxes			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	December 31, 2020 BOY Balance	Current Year Amortization	December 31, 2021 EOY Balance
75	Unprotected Non-Property		-		·		
76 77	ADIT - 190 ADIT - 281			\$ -	\$ - -	\$ -	\$ -
78	ADIT - 282			-	1		
79 80	ADIT - 283 Subtotal - Deficient / (Excess) ADIT			<u>-</u>	s -	<u>-</u>	- S -
81	Unprotected Property			•	•	-	
82	ADIT - 190	=		\$ -	\$ -	\$ -	\$ -
83 84	ADIT - 281 ADIT - 282			-	-	-	
85	ADIT - 283			-	-	-	-
86	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
87	Protected Property	÷		•	•	•	•
	ADIT - 190 ADIT - 281			\$ -	\$ -	\$ -	\$ -
88 89							
89 90	ADIT - 282				-	-	-
89				\$ -	\$ -	\$ -	\$ -

		Total Sta	ate Deficient / (Exces	s) Deferred Income Taxes			
	(A)	(B)	(C)	(D)	(E) December 31, 2020	(F)	(G) December 31, 2021
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
75 76 77 78	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$ - - -	\$ - - - -	\$ - - -	s - - -
79	Total - Deficient / (Excess) ADIT			\$	\$	\$ -	\$ -
80	Tax Gross-Up Factor	ATT H-1A, Line 132b		1.39	1.39	1.39	1.39
81	Regulatory Asset / (Liability)			\$ -	\$ -	\$ -	\$ -
		State	e Income Tax Regula	tory Asset / (Liability)			
	(A)	(B)	(C)	(D)	(E) December 31, 2020	(F)	(G) December 31, 2021
Line	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
82 83	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$ -	\$ -	\$ -	\$ -
84	Total - Transmission Regulatory Asset / (Liability)			\$ -	\$ -	\$ -	\$ -
		Federal an	d State Income Tax F	Regulatory Asset / (Liability	y)		
	Federal an	d State Income Tax Regula	atory Asset / (Liability	/) related to Excess / Defic	ient Deferred Income Ta	ixes	
	(A)	(B)	(C)	(D)	(E) December 31, 2020	(F)	(G) December 31, 2021
Line	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
85 86	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)	-		\$ - (150,724,491)	\$ - (96,416,595)	\$ - 18,512,305	\$ - (77,904,290
87	Total - Transmission Regulatory Asset / (Liability)			\$ (150,724,491)	\$ (96.416.595)	\$ 18.512.305	\$ (77.904.290)

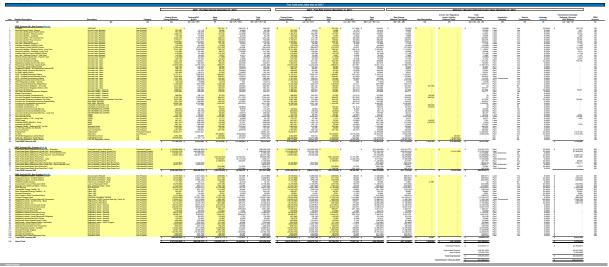
#### Instructions

- 1. For transmission allocated deficient / (excess) deferred income taxes related to rate changes occurring after September 30, 2018, insert new amortization table that delineate the deficient and excess deferred taxes by protected property, unprotected property, and unprotected non-property by ADT category.
- 2. Set the amortization period for unprotected property to 5 years and unprotected non-property to 4 years. The amortization of deficient and (excess) ADIT designated as protected will be calculated using the Average Rate Assumption Method (ARAM) or a manner that compiles with the normalization requirements.
- 3. Update applicable formulas in the "Total Federal Deficient / (Excess) Deferred Income Taxes" and "Total State Deficient / (Excess) Deferred Income Taxes" sections to ensure appropriate inclusion of deficient / (excess) ADIT deferred income taxes related to rate changes occurring after September 30, 2018.
- 4. Insert note explaining the event giving rise to the deficient / (excess) ADIT including the start and end date for the amortization. The amortization ceases after the related regulatory asset/ liability is drawn down to zero.

#### Notes

- A Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments, tax return amendments, or new IRS guidance. The amortization of protected property in excess) ADIT will be fully amortized by December 31, 2022. The unprotected property related deficient and (excess) ADIT will be fully amortized by December 31, 2022. The unprotected non-property related excess and deficient ADIT will be fully amortized by December 31, 2021. Note The amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- B The remaining unamortized excess and deficient ADIT related to the Tax Reform Act of 1986 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 et The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

Allania City Electric Company Accommission Deleveral Income Towas Remeasurement Allaniament F - Delicient / (Bassen) Deleveral Income Towas Wart



A Companion of these approximate on expensions of contract an expension good about a change is galaxies been to be found from an form (MP) and the state of the s

## Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 263 Col (i)	Allocator	Allocated Amount
Plant Related	Gro	oss Plant Allocate	or
Real property (State, Municipal or Local) Personal property City License Federal Excise	2,275,831 0 0		
Total Plant Related	2,275,831	37.8971%	862,474
Labor Related	Wage	s & Salary Alloca	ator
5 Federal FICA & Unemployment and Unemployment( State) 6	2,727,054		
Total Labor Related	2,727,054	16.0799%	438,507
Other Included	Gro	oss Plant Allocate	or
7 Miscellaneous			
Total Other Included	0	37.8971%	0
Total Included			1,300,981
Excluded			
8 State Franchise tax	-		
9 TEFA 10 Use & Sales Tax	(383,294)		
10.1 BPU Assessment	3,454,421		
10.2 Excluded State Dist RA Amort in line 5	-		
11 Total "Other" Taxes (included on p. 263)	8,074,012		
12 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	8,074,012		
13 Difference	(0)		

### Criteria for Allocation:

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

### Attachment 3 - Revenue Credit Workpaper

		То	tal Amount	Allocation Factor	Allocation %	Total Amount Included In Rates
Account 454 - Rent from Electric Property  1 Rent from Electric Property - Transmission Related (Note 3)		S	1.630.357	Transmission	100%	\$ 1.630.357
2 Total Rent Revenues	(Sum Lines 1)	S	1,630,357	Hansinission	10076	\$ 1,630,357
2 Total Rent Revenues	(Sum Lines 1)	3	1,030,357			3 1,000,007
Account 456 - Other Electric Revenues (Note 1)						
3 Schedule 1A		\$	833,860	Transmission	100%	\$ 833,860
4 Net revenues associated with Network Integration Transmission Service (NITS) for which	the					
load is not included in the divisor (difference between NITS credits from PJM and PJM NIT	rs					
charges paid by Transmission Owner) (Note 4)				Transmission	100%	\$ -
5 Point to Point Service revenues for which the load is not included in the divisor received by	y Transmission Owner (Note 4)	\$	1,692,583	Transmission	100%	\$ 1,692,583
6 PJM Transitional Revenue Neutrality (Note 1)				Transmission	100%	\$ -
7 PJM Transitional Market Expansion (Note 1)				Transmission	100%	\$ -
8 Professional Services (Note 3)				Transmission	100%	\$ -
9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		\$	619,380	Transmission	100%	\$ 619,380
10 Rent or Attachment Fees associated with Transmission Facilities (Note 3)				Transmission	100%	\$ -
11 Affiliate Credits		\$	1,802,034	Wages and Salaries	16.08%	\$ 289,765
11a Miscellaneous Credits (Attachment 5)		\$	371,242	Various		\$ 371,242
12 Gross Revenue Credits	(Sum Lines 2-11)	\$	6,949,456			\$ 5,437,187
13 Less line 18g		\$	(1,044,325)	Transmission	100%	
14 Total Revenue Credits						\$ 4,392,862

### Revenue Adjustment to determine Revenue Credit

- The continue support of the continue state o
- 16 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Takes, the associated trevelous are in its allocation in the fullar.

  The St. Standard parameter for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for selecommunications; (2) transmission lower licenses for wireless antennas; (3) right-of-way properly leases for faming, grazing or nurseries; (4) licenses of intellectual property (including a portable of degenification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, asight-wiring, transformer of latent,); and crost relative standard property in the substation arise and large customers (collectively, products). Company will retain 50% of net order to use lines 18a 18g, the utility matt tack in separate subscoorcins the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).

	taxes)			
18a	Revenues included in lines 1-11 which are subject to 50/50 sharing.		\$	1,630,357
18b	Costs associated with revenues in line 18a	Attachment 5 - Cost Support	s	458,293
18c	Net Revenues (18a - 18b)			1,172,064
18d	50% Share of Net Revenues (18c / 2)			586.032
18e	Costs associated with revenues in line 17a that are included in FERC accounts recovered			
	through the formula times the allocator used to functionalize the amounts in the FERC account			-
	to the transmission service at issue.			
18f	Net Revenue Credit (18d + 18e)			586,032
18g				(1,044,325)
19	Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support:			
	revenue is snown nere but not included in the total above and is explained in the Cost Support; for example revenues associated with distribution facilities. In addition, Revenues from			
	Schedule 12 are not included in the total above to the extent they are credited under Schedule			
	12.			40.595.849
20	Amount offset in line 4 above			152,889,189
21	Total Account 454, 456 and 456.1			200,434,494

## Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Α

138

Total Income Taxes

Return and Taxes with 100 Basis Point increase in ROE
100 Basis Point increase in ROE and Income Taxes

(Line 127 + Line 138)
96,374,935

100 Basis Point increase in ROE
1.00%

			(	
В	100 Basis Point increase in ROE			1.00%
turn C	alculation			
59	Rate Base		(Line 39 + 58)	1,157,289,960
	Long Term Interest			
100	Long Term Interest		p117.62c through 67c	58,599,236
01	Less LTD Interest on Securitization B(Note P)		Attachment 8	694,223
02	Long Term Interest		"(Line 100 - line 101)"	57,905,013
03	Preferred Dividends	enter positive	p118.29c	0
	Common Stock			
04	Proprietary Capital		p112.16c	1,554,309,748
)5	Less Preferred Stock	enter negative	(Line 114)	(
)6	Less Account 216.1	enter negative	p112.12c	
07	Common Stock		(Sum Lines 104 to 106)	1,554,309,748
08	Capitalization  Long Term Debt		p112.17c through 21c	1.501.677.768
)9	Less Loss on Reacquired Debt	enter negative	p111.81c	-3,200,706
10	Plus Gain on Reacquired Debt	enter positive	p113.61c	-3,200,700
1	Less ADIT associated with Gain or Loss	enter negative	Attachment 1B - ADIT EOY, Line 7	899,718
12	Less LTD on Securitization Bonds	enter negative	Attachment 8	-2,251,230
13	Total Long Term Debt	chici nogulive	(Sum Lines 108 to 112)	1,497,125,551
14	Preferred Stock		p112.3c	1,407,120,001
15	Common Stock		(Line 107)	1,554,309,748
16	Total Capitalization		(Sum Lines 113 to 115)	3,051,435,299
17	Debt %	Total Long Term Debt	(Line 113 / 116)	50.0%
18	Preferred %	Preferred Stock	(Line 114 / 116)	0.0%
19	Common %	Common Stock	(Line 115 / 116)	50.0%
20	Debt Cost	Total Long Term Debt	(Line 102 / 113)	0.0387
21	Preferred Cost	Preferred Stock	(Line 103 / 114)	0.0000
2	Common Cost (Note J from Appendix A)	Common Stock	Appendix A % plus 100 Basis Pts	0.1150
23	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * 120)	0.0193
24	Weighted Cost of Preferred	Preferred Stock	(Line 118 * 121)	0.0000
25 26	Weighted Cost of Common Total Return ( R )	Common Stock	(Line 119 * 122) (Sum Lines 123 to 125)	0.0575 <b>0.0768</b>
27	Investment Return = Rate Base * Rate of Return		(Line 59 * 126)	88,924,691
nposi	te Income Taxes			
	Income Tax Rates			
28	FIT=Federal Income Tax Rate	(Note I from ATT H-1A)		21.00%
29	SIT=State Income Tax Rate or Composite	(Note I from ATT H-1A)		9.00%
30	P (Percent of federal income tax deductible for state			0.00%
31	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}	=		28.11%
2a 2b	T/ (1-T) Tax Gross-Up Factor 1*1/(1-T)			39.10% 1.3910
	ITC Adjustment	(Note U from ATT H-1A)		
33	Investment Tax Credit Amortization	enter negative	Attachment 1A - ADIT	-119,840
34	Tax Gross-Up Factor	chief hegalive	(Line 132b)	1.3910
35	ITC Adjustment Allocated to Transmission		(Line 133 * 134)	-166,699
	Other Income Tax Adjustment			
6a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note T from ATT H-1A)	Attachment 5, Line 136a	78,750
6b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note T from ATT H-1A)	Attachment 5, Line 136b	-13,308,496
36c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	(Note T from ATT H-1A)	Attachment 5, Line 136c	0
6d	Amortization of Other Flow-Through Items - Transmission Component	(Note T from ATT H-1A)	Attachment 5, Line 136d	C
6e	Other Income Tax Adjustments - Expense / (Benefit)	-	(Line 136a + 136b + 136c + 136d)	-13,229,746
6f	Tax Gross-Up Factor		(Line 132b)	1.3910
6g	Other Income Tax Adjustment		(Line 136e * 136f)	-18,402,763
37	Income Tax Component = CIT=(T/1-T) * Investment Return * (1-(WCLTD/	(R)) =	(Line 132a * 127 * (1-(123 / 126)))	26,019,706

(Line 135 + 136g +137)

7,450,245

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Part   Company	Attachment A Line #s, Descriptions, Notes, Form 1		Tentilent Virtual Solar Solar Solar
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### Attachment 5a - Allocations of Costs to Affiliate

	Delmarva Power	Atlantic City	Рерсо	BGE	ComEd	PECO	Non - Regulated	Total
Executive Management	1,170,902	1,023,283	1,764,123	-	-	-	14,078	\$ 3,972,385.41
Support Services	9,003,895	7,334,377	15,511,198	-	-	-	8,430,541	\$ 40,280,010.52
Financial Services	6,896,338	5,774,658	10,191,270	-	-	-	5,791	\$ 22,868,056.67
Human Resources	2,464,589	1,687,432	3,758,150	-	-	-	-	\$ - \$ 7,910,171.39
Legal Services	1,471,981	1,155,282	2,131,612	-	8,145		18,408	\$ - \$ 4,785,429.28
Customer Services	36,810,751	34,585,867	26,868,567	-	-	-	-	\$ - \$ 98,265,185.36
Information Technology	13,295,190	12,466,961	19,638,368	-	-	-	4,124	\$ - \$ 45,404,642.76
Government Affairs	4,189,774	4,384,631	5,920,593	-	-	-	1,973	\$ - \$ 14,496,970.73
Communication Services	2,133,910	1,785,685	3,109,870	-	-	-	2,851	\$ - \$ 7,032,316.04
Regulatory Services	8,325,432	7,140,194	10,202,029	-	-	-	3,192	\$ - \$ 25,670,846.12
Regulated Electric and Gas Operation Service	33,753,691	27,358,682	43,882,129	109,486	191,245	78,880	2,652	\$ 105,376,764.34
Supply Services	793,611	640,218	1,342,025	-	-	-	165	\$ 2,776,019.88
Total \$	120,310,064	\$ 105,337,269	\$ 144,319,934	\$109,486	\$ 199,390	\$ 78,880	\$ 8,483,776	\$ 378,838,799

2/22,	4:42 PM			FERC Form			
Name PHI Se	of Respondent: rivice Company (1)	Report Is: Î An Original Î A Resubmission	Resubn 12/31/2	nission Date (Mo, Da, Yr) 021		ear/Period of R and of: 2021/ Q	
	10	Schedule XVII - A	nalysis of Billing -	-Associate Companies (Account 457)			
1. F	or Services Rendered to Associate Companies (Acco	ount 457), list all of the associate compa	nies.				
Line No.	Name of Associate Company (a)	Account 457.1 Di Charge (b)		Account 457.2 Indirect Costs Charged (c)	Account 457.3 Compensat Use of Capital (d)	tion for	Total Amount Billed (e)
1	Potomac Electric Company		39,928,436	104,381,827		9,671	144,319,93
2	Delmarva Power & Light Company		33,023,014	87,280,747		6,303	120,310,0
3	Atlantic City Electric Company		25,094,483	80,237,256		5,530	105,337,26
4	Exeton Business Services Company, LLC			8,303,550			8,303,5
5	Commonwealth Edison Company		8,145	191,245			199,3
6	Baltimore Gas and Electric Company		44,572	64,914			109,4
7	Constellation NewEnergy, Inc.			104,125			104,1
8	PECO Energy Company			78,880			78,8
9	Pepco Holdings LLC		20,099	22,055		13	42,1
10	Conective Property & Investments, Inc		22,176				22,1
11	Exelon Corporation		11,758				11,7
12							
40	Total		98.152.683	280.664.599		21.517	378,838,79

Service Company Billing Analysis by Utility FERC Account For the Twelve Months Ended December 31, 2021 Total PHI

108 Acc 163 Stor 182.3 Othe 184 Clea	nstr Work In Progress oumulated Provision for Depreciation ores Expense Undistributed	18,407,252 2,030,308	16,752,843	28,367,450	83,386	166,175	68.588		63.845.634	
163 Stor 182.3 Othe 184 Clea	res Expense Undistributed	2 030 308						_	63,645,634	Not included
182.3 Othe 184 Clea			1,785,072	1,385,239	17,498	0	-	-		Not included
184 Clea		687,438	546,872	1,179,742				-	2,414,053	Wage & Salary Factor
	ner Regulatory Assets	522,803	93,670	616,831				-		Not included
253 Othe	aring Accounts - Other *	1,761,430	1,136,481	6,142,101				-	9,040,011	Not included
	ner Deferred Credits	-	-	23,347				-	23,347	Not included
254 Oth	ner Regulatory Liabilities	49,900	-	-				-		Not included
416-421.2 Oth	ner Income -Below the Line	47,792	55,824	237,377				8,483,776	8,824,769	Not included
426.1-426.5 Oth	ner Income Deductions - Below the Line	1,972,108	1,350,190	3,696,928				-	7,019,226	Not included
430 Inter	erest-Debt to Associated Companies	3,031	2,659	4,648				-	10,339	Not included
431 Oth	ner Interest Expense	(362,963)	(318,627)	(558,239)				_	(1,239,829)	Not included
557 Oth	ner expenses	702,558	614,975	1,077,116				-	2,394,649	Notincluded
560 Ope	eration Supervision & Engineering	1,074,280	280,451	335,965				-	1,690,696	100% included
561.2 Loa	ad Dispatch - Monitor & Operate Transmission Sy:	16,445	13,253	5,574				-	35,272	100% included
	liability, Planning and Standards	807	3,709	· -				-	4,516	100% included
	neration Interconnection Studies	_		2.805				_	2.805	100% included
562 Stat	ation expenses	_	3					_	. 3	100% included
566 Misc	cellaneous transmission expenses	1,164,338	1,184,654	2.086.732				_	4.435.724	100% included
567 Ben		-	-	669				_	669	100% included
568 Mair	intenance Supervision & Engineering	288	_	-				_	288	100% included
	int of structures	11.807	15.458	(37.902)				_	(10.638)	100% included
569.2 Mair	intenance of Computer Software	-		704				_		100% included
	intenance of station equipment	166.766	152.899	201.172				_		100% included
	intenance of overhead lines	474,310	461,074	230,009				_		100% included
	intenance of underground lines	100	573	13,293				_		100% included
	internance of miscellaneous transmission plant	6.224	1,721	15.014				_		100% included
	eration Supervision & Engineering	255,571	207.831	80.378				_		Not included
	ad dispatching	20.463	8.202	32,490						Not included
	ation expenses	4	31	23,877				_		Not included
	erhead line expenses	429	2.759	52,111				_		Not included
	derground line expenses	22,669	2,100	29,863				_		Not included
	eet lighting	5	_	20,000				_		Not included
	ter expenses	1.630.968	615.958	24.704				_		Not included
	stomer installations expenses	407,852	140,121	378,143						Not included
	cellaneous distribution expenses	3,108,770	1,622,475	3,194,237	513	_	10,292	_		Not included
589 Ben		260	(6)	20.222	0.0		10,202	_		Not included
	intenance Supervision & Engineering	14,236	2	115.979				_		Not included
	interiance Supervision a Engineering	368	395	5.220				_		Not included
	intain equipment	75.562	107,399	534.221						Not included
	intain overhead lines	711.127	803,970	1.208.654				_		Not included
	intain overnead lines intain underground line	5.935	5.035	103.963						Not included
	intain underground line intain line transformers	912	667	52.421				_		Not included
	intain line transformers intain street lighting & signal systems	1.841	1,947	6.079				-		Not included
	intain street lighting o signal systems	1,041	1,341	4.040				-		Not included

		120,310,064	105,337,269	144,319,934	109,486	199,390	78,880	8,483,776	378,838,799	
935	Maintenance of general plant	165	15	31				-		Wage & Salary Factor
	Miscellaneous general expenses	523,195	497,462	874,497				-		Wage & Salary Factor
930.1	General ad expenses	633,651	555,611	973,830				-	2,163,092	Direct transmission Only
928	Regulatory commission expenses	1,178,317	904,145	1,786,131				-	3,868,593	Direct transmission Only
925	Injuries & damages	3	2	4				-	10	Wage & Salary Factor
924	Property insurance	23,336	20,459	35,678				-	79,473	Net Plant Factor
923	Outside services employed	40,331,308	36,177,220	57,627,647	8,089	33,215	-	-	134,177,478	Wage & Salary Factor
909	Informational & instructional advertising	576	505	880				-	1,960	Not included
908	Customer assistance expenses	2,960,788	1,781,217	4,771,721				-	9,513,725	Not included
907	Supervision - Customer Svc & Information	-	129,036	-				-	129,036	Not included
903	Customer records and collection expenses	37,965,523	37,529,050	27,284,341				-	102,778,913	Not included
902	Meter reading expenses	165,542	65,049	-				-	230,591	Not included
893	Maintenance of meters & house regulators	356,314	-	-				-	356,314	Not included
878	Meter & house regulator expense	725,245	-	-				-	725,245	Not included
841	Operation labor & expense	(115)	-	-				-	(115)	Not included
813	Other gas supply expenses	231,973	-	-				-	231,973	Not included
598	Maintain distribution plant	27,086	26,955	71,192				-	125,233	Not included
597	l'Iaintain meters	133, 164	5	4,846				-	138,015	Not included

## Attachment 5b - EBSC Allocations of Costs to Affiliate

	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Non - Regulated		Total
BSC Commercial Operations Grp	16,933	14,542	28,010	82,799	291,194	43,772	4,323,032	\$	4,800,283.02
BSC Communications	784,129	674,983	1,299,467	2,063,303	5,115,519	2,029,886	14,452,138	\$	26,419,424.08
BSC Corp Development	238,669	252,019	393,734	626,138	1,471,528	615,593	45,111,189	\$	48,708,870.42
BSC Corp Secretary	410,536	356,630	673,735	1,171,709	2,380,882	1,153,136	5,074,256	\$	11,220,883.87
BSC Corp Strategy	675,298	581,274	1,118,913	1,776,675	4,172,905	1,747,844	9,421,867	\$	19,494,776.74
BSC Corporate SLA	460,673	395,621	762,035	1,210,761	2,845,020	1,190,846	6,410,919	\$	13,275,875.78
BSC Executive Services	2,570,348	2,207,644	4,252,244	6,761,202	15,874,782	6,645,878	36,399,702	\$	74,711,799.85
BSC Exelon Utilities	5,282,835	3,956,631	7,147,974	12,303,249	29,329,065	12,622,211	70,173	\$	70,712,138.39
BSC Exelon Transmission Co	-	-	-	-	-	-	19,498,185	\$	19,498,184.97
BSC Finance	7,021,275	6,081,649	12,025,514	16,983,822	31,957,720	15,208,786	89,968,105	\$	179,246,872.39
BSC Gen Company Activities	1,474,317	1,230,691	2,190,930	3,993,909	7,934,744	3,680,426	10,619,385	\$	31,124,403.33
BSC Gen Counsel	1,226,886	1,053,402	2,029,074	3,231,166	16,231,449	3,178,042	22,891,228	\$	49,841,248.59
BSC HR	2,571,588	1,747,695	4,005,463	8,283,022	17,025,920	7,407,213	33,738,140	\$	74,779,040.24
BSC Inform. Technology	76,877,929	63,587,168	103,004,504	212,299,014	351,082,543	183,721,348	418,930,136	\$	1,409,502,641.37
BSC Investment	121.799	104.845	201.908	320.579	753.188	315.405	1.837.577	\$	3.655.300.91
BSC Legal Services	1,362,590	1,272,101	2,059,810	2,773,725	5,305,663	3,177,600	15,684,601	\$	31,636,091.69
BSC Real Estate	424,357	241,850	365,331	777.110	1,786,537	769,008	4,036,102	\$	8,400,294.78
BSC Reg & Govt Affairs	709,182	609,113	1,173,245	1,866,542	4.380.059	1,833,414	10,158,803	\$	20,730,358.32
BSC Supply Srv	1,787,166	1,581,642	3,662,580	4,830,056	12.408.573	5.647.450	68,924,588	\$	98.842.055.16
BSC Unassigned Departments	106	94	180	283	141,447	279	44	Š	142,432.86
3 1					,			\$	-
Total	\$ 104,016,618	\$ 85,949,594	\$ 146,394,653	\$ 281,355,062	\$ 510,488,739	\$ 250,988,139	\$ 817,550,171	\$	2,196,742,977

# Attachment 6 True-Up Revenue Requirement Worksheet Atlantic City Electric Company

	(1)	Attachment H-IA	(3)	(4)
Line No.		Page, Line, Col.	Transmission	Allocator
1 2	Gross Transmission Plant - Total Net Transmission Plant - Total	Attach 9, line 16, column b Attach 9, line 16, column i	1,740,104,660 1,446,581,355	
3 4	O&M EXPENSE Total O&M Allocated to Transmission Annual Allocation Factor for O&M	Attach H-1A, line 85 (line 3 divided by line 1 col 3)	42,736,238 0.02	0.02
5 6	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE Total G, 1 & C Depreciation Expense Annual Allocation Factor for G, 1 & C Depreciation Expense	Attach H-1A plus line 91 plus line 96 (line 5 divided by line 1 col 3)	3,909,969 0.00	0.00
7 8	TAXES OTHER THAN INCOME TAXES Total Other Taxes Annual Allocation Factor for Other Taxes	Attach H-1A, line 99 (line 7 divided by line 1 col 3)	1,300,981 0.00	0.00
9 10	Less Revenue Credits (Enter As Negative) Annual Allocation Factor Revenue Credits	Attach H-1A, line 154 (line 9 divided by line 1 col 3)	(4,392,862) (0.00)	(0.00)
- 11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		0.03
12 13	INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes	Attach H-1A, line 138 (line 12 divided by line 2 col 3)	5,187,661 0.00	0.00
14 15	RETURN Return on Rate Base Annual Allocation Factor for Return on Rate Base	Attach H-1A, line 145 (line 14 divided by line 2 col 3)	83,138,241 0.06	0.06
16	Annual Allocation Factor for Return	Sum of line 13 and 15	0.06	0.06

# Attachment 6 True-Up Revenue Requirement Worksheet Atlantic City Electric Company

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line N	o. All True-Up Items	PJM Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant or CWIP Balance	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/Amorti zation Expense	Annual Revenue Requirement	Incentive Return in basis Points	Incentive Return	Total Annual Revenue Requirement	True-Up Adjustment	Net Rev Req
			(Note C)	(Page 1 line 11)	(Col. 3 * Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & I)	(Sum Col. 5, 8 & 9)	(Note K)	(Attachment 7)	(Sum Col. 10 & 12)	(Note F)	Sum Col. 13 & 14 (Note G)
17a 17b 17c 17d 17d 17e 17f 17g 17h 17i 17i 17l 17m 17n 17o 17p 17q 17r 17s 17t 17t 17t 17t 17t 17t 17t 17t 17t 17t	Zonal Upgrade ACE portion of Deleo Tap + Mickiston 230 kV circuit Replace both Mource 280/08/V transformers Reconducted Transion - Consum 138AV created hard- Reconducted Transion - Consum 138AV created hard- BORD Install new 500/28/W substation Crehard-500/KV BIRD 10 Install new 500/28/W substation Crehard-810ow 500/KV BIRD 10 Install new 500/28/W substation Crehard-810ow 500/KV BIRD 10 Install new 500/28/W substation Created - Reconductor the exiting Mickielson - Concentra - 230 kV instead Reconductor the exiting Mickielson - Concentra - 230 kV instead Reconductor - 132 Mickielson - Concentra - 230 kV instead Longitude - 132 Mickielson - Concentra - 230 kV instead Deleo - 132 Mickielson - Concentra - 230 kV instead Deleo - 132 Mickielson - Concentra - 230 kV instead Deleo - 132 Mickielson - Concentra - 230 kV instead Deleo - 230 kV inste	Zends B0205 B0205 B0216 B02110,A B02110,A B0210,B B0277 B11998,3 1 B1600 B0210,1 B1600 B0210,1 B1600	\$ 1,67,137,596 \$ 1,877,877 \$ 1,772,107 \$ 1,772,107 \$ 1,772,107 \$ 1,872,107 \$ 1,872,107 \$ 1,872,107 \$ 1,872,107 \$ 1,972,107 \$ 1	0.03 0.03 0.03 0.03 0.03 0.03 0.03 0.03	40.476.496 10.171.11 197.186 343.441 651.940 464.857 1010.255 322.797 371,491 22.386 1.752	\$ 3,190,205 \$ 5,177,018 \$ 8,723,348 \$ 16,434,188 \$ 11,718,181 \$ 4,474,329 \$ 3,422,614 \$ 10,510,771 \$ 12,739,136 \$ 11,328,571	0.066 0.066 0.066 0.066 0.066 0.066 0.066 0.066 0.066 0.066	\$2,967.184 1943.789 316,100 532,633 1,000,445 713,403 2009,979 641,771 777,831 691,704 2,778	40.240.931 40.240.931 225.088 392.061 744.190 59.643 311.5.583 376.463 424.057 371.429 2.000	163,684,611 145,000 1738,374 1268,155 2,399,574 422,817 1,110,986 422,817 1,134,031 1,573,378 1,385,791 6,530		26,047 134,058 95,589 37,344	183,584,611 481,612 738,374 1.268,155 2.333,633 1,306,574 622,817 1.348,031 1.373,378 1.385,59 6,530		163,884,611 788,274 788,274 1,268,155 2,533,633 1,806,574 9,475,817 1,248,603 1,573,378 1,573,378 0,530
18	Annual Totals		1,740,104,660		43,554,327	1,446,581,355		88,325,902	43,754,276	175,634,505		293,038	175,927,543	-	175,927,543

- Cons. Transmission Parts is that identified on page 2 lines. of Attachment II

  A Construction of page 2 lines of Attachment II

  A Construction of page 2 lines of Attachment II

  A Construction of page 2 lines of Attachment II

  A Construction of page 2 lines of Attachment II

  Project New Talk in the first of page 2 lines of Attachment II

  Project New Talk in the first of page 2 lines of Attachment II

  Project New Talk in the Project Order Butta Infection of the Construction of Attachment II, page 3, line 14, Project Depreciation Exposes include the amountaint of Attachment II, page 3, line 14, Project Depreciation Exposes includes the amountaint of Attachment II, page 3, line 14, Project Depreciation Exposes includes the amountaint of Attachment II, page 3, line 14, Project Depreciation Exposes includes the amountaint of Attachment II, page 3, line 14, Project Depreciation Exposes includes the amountaint of Attachment II, page 3, line 14, Project Depreciation Exposes includes the amountaint of Attachment II, page 3, line 14, Project Depreciation Exposes includes the amountaint of Attachment II, page 3, line 14, Project Depreciation Exposes includes the amountaint of Attachment II, page 3, line 14, Project Depreciation Exposes includes the amountaint of Attachment II, page 3, line 14, Project Depreciation Exposes includes the amountaint of Attachment II and the Attachment II, page 3, line 14, Project Depreciation Exposes includes the amountaint of Attachment II and the Attachment II, page 3, line 14, Project Depreciation Exposes included in page 2 column 9.

  The Linearized Attachment II and III, page 3, line 14, Project II, page 3, line 14, Pro

# Attachment 6A True-Up Atlantic City Electric Company

		Í	D	quirement Projected	I	Actual Revenue				
					Revenue Received					
2	Rate Year being Trued-Up		For	Rate Year	Revenue Received	Requirement	Annual True-Up Calculati	ion		
2	A	В	С	D	E	F	G	H	1	1
	·			% of	-					·
			Projected	Total	Revenue	Actual	Net		Interest	
			-							
			Net Revenue	Revenue	Received	Net Revenue	Under/(Over)	Prior Period	Income	Total True-Up
	All True-Up Items	PJM Project Number	Requirement <sup>1</sup>	Requirement	(E, Line 2 ) x (D)	Requirement <sup>2</sup>	Collection (F)-(E)	Adjustment <sup>5</sup>	(Expense)4	(G) + (H) + (I)
3	Zonal	Zonal		-			-		#DIV/0!	#DIV/0!
3a				-	-	-	-	-	#DIV/0!	#DIV/0!
3b				-	-	-	-	-	#DIV/0!	#DIV/0!
3c				-	-		-		#DIV/0! #DIV/0!	#DIV/0! #DIV/0!
3d 3e					1		-		#DIV/0!	#DIV/0! #DIV/0!
3f							-		#DIV/0!	#DIV/0!
3g				1		1			#DIV/0!	#DIV/0!
3h				-	_	-	-	_	#DIV/0!	#DIV/0!
3i				_	_	-	-	-	#DIV/0!	#DIV/0!
3j									#DIV/0!	#DIV/0!
3k										
31										
3m										
3n										
30 3p										
3p 3q										
3q 3r										
3s										
3t										
3u										
3v										
3w										
3x										
	Title ID Division Of the						1		#DIV/0!	#DIV/0!
4	Total Annual Revenue Requirements (Note A)		-	-	-	-	-		#DIV/0!	#DIV/0!
						Monthly Interest Rate			#DIV/0!	
						Interest Income (Expense)			#DIV/0!	
						merest meonic (Expense)			mDI V/O:	

Notes:

1) From Attachment 6, line 17, col. 13 for the projection for the Rate Year.

2) From Attachment 6, line 17, col. 13 for the project based on the actual costs for the Rate Year.

3) The "Revenue Received" on line 2, Col. (E), is the total amount of revenue distributed to company in the year as shown on pages 328-330 of the Form No 1. The Revenue Received is input on line 2, Col. E excludes any True-Up revenues.

Column D, lines 3 are the dollar amounts of Revenue Received reflecting the %in Column D. This assigns to each project a percentage of the revenue received based on the percentage of the Projected Net Revenue Requirement in Column C. Column D, lines 3 are sourced from the projected revenue requirement for the year at issue.

4) Interest from Attachment 6.

5) Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

### Prior Period Adjustments

13 Jan-Dec (Year 1)

	(Note B)	In Dollars	(Note B)	Col. (b) + Col. (c)
5	Prior Period Adjustments listed in row 3j	-	#DIV/0!	#DIV/0!
	·			
6	TO calculates NITS revenues, net of true-ups, received in calendar Year 1 (e.g., 2018)			
7		(A)	(B)	(C)
8		PJM Billed Revenue Received	True-up	Annual (net of true-ups)
9	Jan-May (Year 1)			
10	June-Dec (Year 1)			
11				
12	TO calculates Reconciliation Revenues for Year 1 (e.g. 2018) by populating template with Year	ear 1 actuals.		

A

For each project or Attachment H-1A, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H-1A will then be entered in Col. (i) above. Column (i) above contains the actual revenues received associated with Attachment H-1A and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (i), Col. (ii) is subtracted from Col. (iii) to calculate the Tra-ep Adjustment. The Prior Period Adjustment Then Line 5 below is imput in Col. (ii). Col. (iii) is the applicable interest rate from Attachment 6B. Column (i) adds the interest on the sum of Col. (iii) is the sum of Col. (iii). (iii), and (i).

Prior Period Adjustment is the amount of an adjustment to correct an error in a prior period. The adjustment will include a gross-up for income tax purposes, as appropriate. The FERC Refund interest rate specified in CFR 35.19(a) for the period up to the date the projected rates that are subject to True Up here went into effect.

# Attachment 6B True-Up Interest Rate Atlantic City Electric Company

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17		Month (Note A) January February March April May June July August September October November December January February March April May	[A] FERC Monthly Interest Rate
18	Average of lines 1-17 above		#DIV/0!

Note A:

(1) The FERC Quarterly Interest Rate in column [A] is the interest applicable to the Month indicated.

19 Year 20 Monthly Interest Rate Project Name RTO Project Number or Zonal 17 Months Interest Amount Attachment 6A, Col. G + Col H Line 18 Col. C x Col D x Col above
#DIV/0!
#DIV/0! E
#DIV/0!
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# Attachment 7 - Transmission Enhancement Charge Worksheet

Fixed Charge Rate (PCR) if not a CIAC   Formula line   Security   Formula line   Security   Secur	1	New Plant Carryin	g Charge								
4 A 137 0 B B 0 0 Line B less Line A 0.5564%  7 FOR if a CIAC  8 D 0 0 0 S.0108%  The FOR resulting from Formula in a given year is used for that year only Therefore actual revenues collected in a year do not change based on cost data for subsequent year.  The FOR resulting from Formula in a given year is used for that year only Therefore actual revenues collected in a year do not change based on cost data for subsequent year.  The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership of the lives become has paid a lump sum payment in the amount of the investment on line 18, 14 Citien the solution has paid a lump sum payment in the amount of the investment on line 18, 14 Citien the solution of the investment on line 18, 14 Citien the solution of the investment on line 18, 14 Citien the solution of the investment on line 18, 14 Citien the solution of the solut	2	Fixed Charge Rat	e (FCR) if not a	a CIAC							
For If a CIAC	3	_									
FOR If a CIAC   PROPERTY   FOR IT A CIAC   PRO	•										
FCR if a CIAC			0	-							
The FCR resulting from Formula in a given year is used for that year only Therefore actual revenues collected in a year do not change based on cost data for subsequent year  Therefore actual revenues collected in a year do not change based on cost data for subsequent year  Therefore actual revenues collected in a year do not change based on cost data for subsequent year  Therefore actual revenues collected in a year do not change based on cost data for subsequent year  Therefore actual revenues collected in a year do not change based on cost data for subsequent year  Therefore actual revenues collected in a year do not change based on cost data for subsequent year  Therefore actual revenues collected in a year do not change based on cost data for subsequent year  Therefore actual revenues collected in a year do not change based on cost data for subsequent year  Therefore actual revenues collected in a year do not change based on cost data for subsequent year  Therefore actual revenues collected in a year do not change based on cost data for subsequent year  Therefore actual revenues collected in a year do not change based on cost data for subsequent year  Therefore actual revenues collected in a year do not change based on cost data for subsequent year  Therefore actual revenues collected in a year do not change based on cost data for subsequent year  Therefore actual revenues collected in a year do not change based on cost data for subsequent year  Therefore actual revenues collected in a year do not change based on cost data for subsequent year  Therefore actual revenues collected in a year do not change based on cost data for subsequent year  Therefore in Docket No. EL13-48 and a 50 basis point RTO membership  Docket No. EL13-48 and a 50 basis point RTO membership  Therefore in Docket No. EL13-48 and a 50 basis point RTO membership  Therefore in Docket No. EL13-48 and a 50 basis point RTO membership  Therefore in Docket No. EL13-48 and a 50 basis point RTO membership  Therefore in Docket No. EL13-48 and a 50	6	С		Line B less Line	A					0.5564%	
The FCR resulting from Formula in a given year is used for that year only Therefore actual revenues collected in a year do not change based on cost data for subsequent year  The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership Dictal Solution of PJM OATT Schedule 12, otherwise 12 2 'Nor' 13 Useful life of project 'Yes' if the customer has paid a function of the investment on line 18, 14 Otherwise 'No' 15 input the allowed ROE Incentive From line 4 above if 'No' on line 14 and From line 8 above if 'Yes' 16 on line 14 Line 6 times line 15 divided by 17 100 basis points Columns H, I or J from 20 Attachment 6  FCR for This Project  13 See FCR 17 100 basis points Columns H, I or J from 20 Attachment 6  18 Alachment 6  18 Alachment 6  18 Point See FCR 17 100 basis points Columns H, I or J from 20 Attachment 6  18 Point See FCR 17 100 basis points Columns H, I or J from 20 Attachment 6  18 Point See FCR 17 100 basis points Columns H, I or J from 20 Attachment 6  18 Point See FCR 17 100 basis points Columns H, I or J from 20 Attachment 6  18 Point See FCR 17 100 basis points Columns H, I or J from 20 Attachment 6  18 Point See FCR 17 100 basis points Columns H, I or J from 20 Attachment 6  20 Base FCR 20 100 3389 262 133 309 329 557 133 305 329 557 133 308 85 514 469 225 88 529 529 170 330 447 88 88 89 60 429 42 42 42 44 44 48 80 48 48 48 48 48 48 48 48 48 48 48 48 48	7	FCR if a CIAC									
The FCR resulting from Formula in a given year is used for that year only Therefore actual revenues collected in a year do not change based on cost data for subsequent year  The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership Dictal Solution of PJM OATT Schedule 12, otherwise 12 2 'Nor' 13 Useful life of project 'Yes' if the customer has paid a function of the investment on line 18, 14 Otherwise 'No' 15 input the allowed ROE Incentive From line 4 above if 'No' on line 14 and From line 8 above if 'Yes' 16 on line 14 Line 6 times line 15 divided by 17 100 basis points Columns H, I or J from 20 Attachment 6  FCR for This Project  13 See FCR 17 100 basis points Columns H, I or J from 20 Attachment 6  18 Alachment 6  18 Alachment 6  18 Point See FCR 17 100 basis points Columns H, I or J from 20 Attachment 6  18 Point See FCR 17 100 basis points Columns H, I or J from 20 Attachment 6  18 Point See FCR 17 100 basis points Columns H, I or J from 20 Attachment 6  18 Point See FCR 17 100 basis points Columns H, I or J from 20 Attachment 6  18 Point See FCR 17 100 basis points Columns H, I or J from 20 Attachment 6  18 Point See FCR 17 100 basis points Columns H, I or J from 20 Attachment 6  20 Base FCR 20 100 3389 262 133 309 329 557 133 305 329 557 133 308 85 514 469 225 88 529 529 170 330 447 88 88 89 60 429 42 42 42 44 44 48 80 48 48 48 48 48 48 48 48 48 48 48 48 48	0	Б	0	0						2.04000/	
Therefore actual revenues collected in a year do not change based on cost data for subsequent year  The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership  Details  The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership  Details  Schedule 12, cives or No.  Life  Schedule 12 (Ves or No.)  No.  No.  LIAC  LIAC  (Ves or No.)  No.  LIAC  LIAC  (Ves or No.)  LIAC  LIAC  (Ves or No.)  No.  LIAC  LIAC  (Ves or No.)  LIAC  LIAC  (Ves or No.)  LIAC  LIAC  (Ves or No.)  No.  LIAC  (LIAC  (Ves or No.)  No.  LIAC  (LIAC  (Ves or No.)  No.  LIAC  (LIAC  (Ves or No.)  No.  LIAC  LIAC  (LIAC  (LIAC  (Ves or No.)  No.  LIAC  LIAC  (LIAC  (LIAC  (Ves or No.)  No.  LIAC  (LIAC  (LIAC  (LIAC  (LIAC  (LIAC  (LI	8	U	U	U						3.0108%	
The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 80 basis point RTO membership  Peal's  Pear's if a project under PJM OATT Schedule 12 (Yes or No) 13 Useful life of project 17'es' if the customer has paid a lump sum payment in the amount of the investment on line 18, 14 Otherwise "No" 15 Input the allowed ROE Incentive From line 4 above if "No" on line 14 and From line 8 above if "No" on line 14 Line 6 times line 15 divided by 7 (100 basis points Columns A, B or G from 18 Allachment 6  18 Allachment 6  19 Line 18 divided by line 13  Armal Depreciation Exp  17 The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 80 basis point RTO membership  B0276 Morrors  Yes  Line (Ves or No)  LOLC  CIAC  CIAC  (Ves or No)  No  No  CIAC	9	The FCR resultin	g from Formula	a in a given year i	s used for that	year only					
Potals	10						data for su	ıbsequent yea	ır		
Yes   fa project under PJM OATT Schedule 12	11	The ROE is 10.5%	which include	es a base ROE of	10.0% ROE per	FERC orde	er in Docke	t No. EL13-48	and a 50 basis	point RTO	membership
Country   Cou		Details			B0265 Mickelt	ton			B0276 Mo	nroe	
12 No"   Schedule   2 (Yes or No)   13   Useful life of project   Yes' if the customer has paid a lump sum payment in the amount of the investment on line   18,											
September   Sept											
Vest   The customer has paid a lump sum payment in the amount of the investment on line 18,   CIAC   (Yes or No)   No   No   No   No   No   No   No			(Yes or No)								
CIAC   (Yes or No)   No   No   No   No   No   No   No		Lile		35				35			
Carrel   C											
CIAC		•									
Increased ROE (Basis Points)		CIAC	(Yes or No)	No				No			
From line 4 above if "No" on line 14 Line 6 times line 15 divided by 17 100 basis points Columns A, B or C from 18 Attachment 6 Investment		010	(1000.110)								
14 and From line 8 above if "Yes" 16 on line 14 Line 6 times line 15 divided by 17 100 basis points Columns A, B or C from 18 Attachment 6 Investment Inve	15 Input the allowed ROE Incentive	Increased ROE (Basis	Points)	150				0			
Base FCR   9.1167%   9.835%   9.1167%   9.11											
FCR for This Project											
FCR for This Project   Section		Base FCR		9.1167%		0.835%		9.1167%			
Columns Å, B or C from 18 Attachment 6 19 Line 18 divided by line 13 From Columns H, I or J from 20 Attachment 6    Invest yr   Base FCR   2020   3,398,262   138,705   3,259,557   435,868   5,514,650   225,088   5,289,562   707,320		ECD for This Droinet		0.0E120/				0.11470/			
18 Attachment 6 19 Line 18 divided by line 13 From Columns H, I or J from 20 Attachment 6    Invest Yr   Beginning   Depreciation   Ending   Revenue   Beginning   Depreciation   Ending   Revenue   Sp. 514,650   225,088   5,289,562   707,320		i CK ioi Tilis Fioject		7.731370				7.1107 /0			
Annual Depreciation Exp Month In Service or Month for CWIP    Columns H, I or J from 20 Attachment 6	· · · · · · · · · · · · · · · · · · ·	Investment		4,854,660	may be weighted average	ge of small project	S	7,878,071			
Nonth In Service or Month for CWIP   Beginning   Depreciation   Ending   Revenue   3,398,262   138,705   3,259,557   435,866   5,514,650   225,088   5,289,562   707,320   466   Wincreased ROE   2020   3,398,262   138,705   3,259,557   435,866   5,514,650   225,088   5,289,562   707,320   47   Base FCR   2021   3,259,557   138,705   3,120,853   449,270   5,289,562   225,088   5,064,474   686,800   49   Base FCR   2022   3,120,853   138,705   2,982,148   410,578   5,064,474   225,088   4,839,386   666,279   666	19 Line 18 divided by line 13	Annual Depreciation E	хр		, ,	, ,		225,088			
Invest Yr   Beginning   Depreciation   Ending   Revenue   Revenue   Seginning   Depreciation   Ending   Revenue   Revenue   Seginning   Sevenue   Seginning   Seginning   Sevenue   Seginning   Sevenue   Seginning   Sevenue   Seginning   Seginning   Sevenue   Seginning   Seginn	From Columns H, I or J from		•								
45 Base FCR 2020 3,398,262 138,705 3,259,557 435,868 5,514,650 225,088 5,289,562 707,320 466 W Increased ROE 2020 3,398,262 138,705 3,259,557 463,073 5,514,650 225,088 5,289,562 707,320 477 Base FCR 2021 3,259,557 138,705 3,120,853 423,223 5,289,562 225,088 5,064,474 686,800 49 Base FCR 2021 3,259,557 138,705 3,120,853 449,270 5,289,562 225,088 5,064,474 686,800 49 Base FCR 2022 3,120,853 138,705 2,982,148 410,578 5,064,474 225,088 4,839,386 666,279 50 W Increased ROE 2022 3,120,853 138,705 2,982,148 435,467 5,064,474 225,088 4,839,386 666,279 51 Base FCR 2023 2,982,148 138,705 2,843,444 397,932 4,839,386 225,088 4,614,299 645,759 53 Base FCR 2024 2,843,444 138,705 2,704,739 385,287 4,614,299 225,088 4,164,129 645,759 55 Base FCR 2024 2,843,444 138,705 2,704,739 385,287 4,614,299 225,088 4,389,211 625,238 566 W Increased ROE 2024 2,843,444 138,705 2,704,739 385,287 4,614,299 225,088 4,164,129 645,759 56 Base FCR 2024 2,843,444 138,705 2,704,739 385,287 4,614,299 225,088 4,389,211 625,238 566 W Increased ROE 2025 2,704,739 138,705 2,566,035 372,642 4,389,211 225,088 4,164,123 604,718 57 Base FCR 2026 2,566,035 138,705 2,427,330 359,997 4,164,123 225,088 3,939,035 584,197 58 Base FCR 2026 2,566,035 138,705 2,427,330 359,997 4,164,123 225,088 3,939,035 584,197 59 Base FCR 2026 2,566,035 138,705 2,427,330 359,997 4,164,123 225,088 3,713,948 563,677 60 W Increased ROE 2027 2,427,330 138,705 2,288,625 347,351 3,939,035 225,088 3,713,948 563,677 60 W Increased ROE 2027 2,427,330 138,705 2,288,625 347,351 3,939,035 225,088 3,713,948 563,677 60 W Increased ROE 2027 2,427,330 138,705 2,288,625 347,351 3,939,035 225,088 3,713,948 563,677 60 W Increased ROE 2027 2,427,330 138,705 2,288,625 347,351 3,939,035 225,088 3,713,948 563,677 60 W Increased ROE 2027 2,427,330 138,705 2,427,330 359,997 4,164,123 225,088 3,713,948 563,677 60 W Increased ROE 2027 2,427,330 138,705 2,427,330 359,997 4,164,123 225,088 3,713,948 563,677 60 W Increased ROE 2027 2,427,330 138,705 2,427,330 359,997 4,164,123 225,088 3,713,948 563,677 60 W In	20 Attachment 6	Month In Service or Mon	th for CWIP	6.00				6.00			
45 Base FCR 2020 3,398,262 138,705 3,259,557 435,868 5,514,650 225,088 5,289,562 707,320 466 W Increased ROE 2020 3,398,262 138,705 3,259,557 463,073 5,514,650 225,088 5,289,562 707,320 477 Base FCR 2021 3,259,557 138,705 3,120,853 423,223 5,289,562 225,088 5,064,474 686,800 49 Base FCR 2021 3,259,557 138,705 3,120,853 449,270 5,289,562 225,088 5,064,474 686,800 49 Base FCR 2022 3,120,853 138,705 2,982,148 410,578 5,064,474 225,088 4,839,386 666,279 50 W Increased ROE 2022 3,120,853 138,705 2,982,148 435,467 5,064,474 225,088 4,839,386 666,279 51 Base FCR 2023 2,982,148 138,705 2,843,444 397,932 4,839,386 225,088 4,614,299 645,759 53 Base FCR 2024 2,843,444 138,705 2,704,739 385,287 4,614,299 225,088 4,164,129 645,759 55 Base FCR 2024 2,843,444 138,705 2,704,739 385,287 4,614,299 225,088 4,389,211 625,238 566 W Increased ROE 2024 2,843,444 138,705 2,704,739 385,287 4,614,299 225,088 4,164,129 645,759 56 Base FCR 2024 2,843,444 138,705 2,704,739 385,287 4,614,299 225,088 4,389,211 625,238 566 W Increased ROE 2025 2,704,739 138,705 2,566,035 372,642 4,389,211 225,088 4,164,123 604,718 57 Base FCR 2026 2,566,035 138,705 2,427,330 359,997 4,164,123 225,088 3,939,035 584,197 58 Base FCR 2026 2,566,035 138,705 2,427,330 359,997 4,164,123 225,088 3,939,035 584,197 59 Base FCR 2026 2,566,035 138,705 2,427,330 359,997 4,164,123 225,088 3,713,948 563,677 60 W Increased ROE 2027 2,427,330 138,705 2,288,625 347,351 3,939,035 225,088 3,713,948 563,677 60 W Increased ROE 2027 2,427,330 138,705 2,288,625 347,351 3,939,035 225,088 3,713,948 563,677 60 W Increased ROE 2027 2,427,330 138,705 2,288,625 347,351 3,939,035 225,088 3,713,948 563,677 60 W Increased ROE 2027 2,427,330 138,705 2,288,625 347,351 3,939,035 225,088 3,713,948 563,677 60 W Increased ROE 2027 2,427,330 138,705 2,427,330 359,997 4,164,123 225,088 3,713,948 563,677 60 W Increased ROE 2027 2,427,330 138,705 2,427,330 359,997 4,164,123 225,088 3,713,948 563,677 60 W Increased ROE 2027 2,427,330 138,705 2,427,330 359,997 4,164,123 225,088 3,713,948 563,677 60 W In											
46 W Increased ROE 2020 3,398,262 138,705 3,259,557 463,073 5,514,650 225,088 5,289,562 707,320 47 Base FCR 2021 3,259,557 138,705 3,120,853 423,223 5,289,562 225,088 5,064,474 686,800 49 Base FCR 2022 3,120,853 138,705 2,982,148 410,578 5,064,474 225,088 4,839,386 666,279 50 W Increased ROE 2022 3,120,853 138,705 2,982,148 435,467 5,064,474 225,088 4,839,386 666,279 51 Base FCR 2023 2,982,148 138,705 2,982,148 435,467 5,064,474 225,088 4,839,386 666,279 51 Base FCR 2023 2,982,148 138,705 2,843,444 397,932 4,839,386 225,088 4,614,299 645,759 51 52 W Increased ROE 2023 2,982,148 138,705 2,843,444 397,932 4,839,386 225,088 4,614,299 645,759 51 51 51 51 51 51 51 51 51 51 51 51 51	45	D 50D									
47       Base FCR       2021       3,259,557       138,705       3,120,853       423,223       5,289,562       225,088       5,064,474       686,800         48       W Increased ROE       2021       3,259,557       138,705       3,120,853       449,270       5,289,562       225,088       5,064,474       686,800         49       Base FCR       2022       3,120,853       138,705       2,982,148       410,578       5,064,474       225,088       4,839,386       666,279         50       W Increased ROE       2022       3,120,853       138,705       2,982,148       410,578       5,064,474       225,088       4,839,386       666,279         51       Base FCR       2023       2,982,148       138,705       2,982,148       435,467       5,064,474       225,088       4,839,386       666,279         52       W Increased ROE       2023       2,982,148       138,705       2,843,444       397,932       4,839,386       225,088       4,614,299       645,759         53       Base FCR       2024       2,843,444       138,705       2,704,739       385,287       4,614,299       225,088       4,389,211       625,238         54       W Increased ROE       2024       2,843,444											
48       W Increased ROE       2021       3,259,557       138,705       3,120,853       449,270       5,289,562       225,088       5,064,474       686,800         49       Base FCR       2022       3,120,853       138,705       2,982,148       410,578       5,064,474       225,088       4,839,386       666,279         50       W Increased ROE       2022       3,120,853       138,705       2,982,148       435,467       5,064,474       225,088       4,839,386       666,279         51       Base FCR       2023       2,982,148       138,705       2,843,444       397,932       4,839,386       225,088       4,614,299       645,759         52       W Increased ROE       2023       2,982,148       138,705       2,704,739       385,287       4,614,299       225,088       4,614,299       645,759         54       W Increased ROE       2024       2,843,444       138,705       2,704,739       385,287       4,614,299       225,088       4,389,211       625,238         55       Base FCR       2025       2,704,739       138,705       2,566,035       372,642       4,389,211       225,088       4,164,123       604,718         56       W Increased ROE       2026       2,566,0											
49       Base FCR       2022       3,120,853       138,705       2,982,148       410,578       5,064,474       225,088       4,839,386       666,279         50       W Increased ROE       2022       3,120,853       138,705       2,982,148       435,467       5,064,474       225,088       4,839,386       666,279         51       Base FCR       2023       2,982,148       138,705       2,843,444       397,932       4,839,386       225,088       4,614,299       645,759         52       W Increased ROE       2023       2,982,148       138,705       2,843,444       397,932       4,839,386       225,088       4,614,299       645,759         53       Base FCR       2024       2,843,444       138,705       2,704,739       385,287       4,614,299       225,088       4,389,211       625,238         54       W Increased ROE       2024       2,843,444       138,705       2,704,739       385,287       4,614,299       225,088       4,389,211       625,238         55       Base FCR       2025       2,704,739       138,705       2,566,035       372,642       4,389,211       225,088       4,164,123       604,718         57       Base FCR       2026       2,566,035											
50         W Increased ROE         2022         3,120,853         138,705         2,982,148         435,467         5,064,474         225,088         4,839,386         666,279           51         Base FCR         2023         2,982,148         138,705         2,843,444         397,932         4,839,386         225,088         4,614,299         645,759           52         W Increased ROE         2023         2,982,148         138,705         2,843,444         397,932         4,839,386         225,088         4,614,299         645,759           53         Base FCR         2024         2,843,444         138,705         2,704,739         385,287         4,614,299         225,088         4,389,211         625,238           54         W Increased ROE         2024         2,843,444         138,705         2,704,739         385,287         4,614,299         225,088         4,389,211         625,238           55         Base FCR         2025         2,704,739         138,705         2,566,035         372,642         4,389,211         225,088         4,164,123         604,718           57         Base FCR         2026         2,566,035         138,705         2,427,330         359,997         4,164,123         225,088         3,939,03											
52       W Increased ROE       2023       2,982,148       138,705       2,843,444       397,932       4,839,386       225,088       4,614,299       645,759         53       Base FCR       2024       2,843,444       138,705       2,704,739       385,287       4,614,299       225,088       4,389,211       625,238         54       W Increased ROE       2024       2,843,444       138,705       2,704,739       385,287       4,614,299       225,088       4,389,211       625,238         55       Base FCR       2025       2,704,739       138,705       2,566,035       372,642       4,389,211       225,088       4,164,123       604,718         56       W Increased ROE       2025       2,704,739       138,705       2,566,035       372,642       4,389,211       225,088       4,164,123       604,718         57       Base FCR       2026       2,566,035       138,705       2,427,330       359,997       4,164,123       225,088       3,939,035       584,197         58       W Increased ROE       2026       2,566,035       138,705       2,427,330       359,997       4,164,123       225,088       3,939,035       584,197         60       W Increased ROE       2027       2,427,3											
53       Base FCR       2024       2,843,444       138,705       2,704,739       385,287       4,614,299       225,088       4,389,211       625,238         54       W Increased ROE       2024       2,843,444       138,705       2,704,739       385,287       4,614,299       225,088       4,389,211       625,238         55       Base FCR       2025       2,704,739       138,705       2,566,035       372,642       4,389,211       225,088       4,164,123       604,718         56       W Increased ROE       2025       2,704,739       138,705       2,566,035       372,642       4,389,211       225,088       4,164,123       604,718         57       Base FCR       2026       2,566,035       138,705       2,427,330       359,997       4,164,123       225,088       3,939,035       584,197         58       W Increased ROE       2026       2,566,035       138,705       2,427,330       359,997       4,164,123       225,088       3,939,035       584,197         59       Base FCR       2027       2,427,330       138,705       2,288,625       347,351       3,939,035       225,088       3,713,948       563,677         60       W Increased ROE       2027       138,705	51	Base FCR	2023	2,982,148	138,705	2,843,444	397,932	4,839,386	225,088	4,614,299	645,759
54         W Increased ROE         2024         2,843,444         138,705         2,704,739         385,287         4,614,299         225,088         4,389,211         625,238           55         Base FCR         2025         2,704,739         138,705         2,566,035         372,642         4,389,211         225,088         4,164,123         604,718           56         W Increased ROE         2025         2,704,739         138,705         2,566,035         372,642         4,389,211         225,088         4,164,123         604,718           57         Base FCR         2026         2,566,035         138,705         2,427,330         359,997         4,164,123         225,088         3,939,035         584,197           58         W Increased ROE         2026         2,566,035         138,705         2,288,625         347,351         3,939,035         225,088         3,713,948         563,677           60         W Increased ROE         2027         138,705         2,288,625         347,351         3,939,035         225,088         3,713,948         563,677           61		W Increased ROE	2023	2,982,148	138,705	2,843,444	397,932	4,839,386	225,088	4,614,299	645,759
55       Base FCR       2025       2,704,739       138,705       2,566,035       372,642       4,389,211       225,088       4,164,123       604,718         56       W Increased ROE       2025       2,704,739       138,705       2,566,035       372,642       4,389,211       225,088       4,164,123       604,718         57       Base FCR       2026       2,566,035       138,705       2,427,330       359,997       4,164,123       225,088       3,939,035       584,197         58       W Increased ROE       2026       2,566,035       138,705       2,427,330       359,997       4,164,123       225,088       3,939,035       584,197         59       Base FCR       2027       2,427,330       138,705       2,288,625       347,351       3,939,035       225,088       3,713,948       563,677         60       W Increased ROE       2027       138,705       (138,705)       126,059       3,939,035       225,088       3,713,948       563,677         61											
56         W Increased ROE         2025         2,704,739         138,705         2,566,035         372,642         4,389,211         225,088         4,164,123         604,718           57         Base FCR         2026         2,566,035         138,705         2,427,330         359,997         4,164,123         225,088         3,939,035         584,197           58         W Increased ROE         2026         2,566,035         138,705         2,427,330         359,997         4,164,123         225,088         3,939,035         584,197           59         Base FCR         2027         2,427,330         138,705         2,288,625         347,351         3,939,035         225,088         3,713,948         563,677           61	- ·										
57       Base FCR       2026       2,566,035       138,705       2,427,330       359,997       4,164,123       225,088       3,939,035       584,197         58       W Increased ROE       2026       2,566,035       138,705       2,427,330       359,997       4,164,123       225,088       3,939,035       584,197         59       Base FCR       2027       2,427,330       138,705       2,288,625       347,351       3,939,035       225,088       3,713,948       563,677         60       W Increased ROE       2027       138,705       (138,705)       126,059       3,939,035       225,088       3,713,948       563,677         61											
58     W Increased ROE     2026     2,566,035     138,705     2,427,330     359,997     4,164,123     225,088     3,939,035     584,197       59     Base FCR     2027     2,427,330     138,705     2,288,625     347,351     3,939,035     225,088     3,713,948     563,677       60     W Increased ROE     2027     138,705     (138,705)     126,059     3,939,035     225,088     3,713,948     563,677       61											
59     Base FCR     2027     2,427,330     138,705     2,288,625     347,351     3,939,035     225,088     3,713,948     563,677       60     W Increased ROE     2027     138,705     (138,705)     126,059     3,939,035     225,088     3,713,948     563,677       61   <											
60 W Increased ROE 2027 138,705 (138,705) 126,059 3,939,035 225,088 3,713,948 563,677 61											
61				2,127,000							
63	62										
	63			<u> </u>							

adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, th

		B0211 Uni	ion-Corson			B0210 Orc	hard-500kV		B0210 Orchard-B	elow 500kV		
	Yes				Yes				Yes			
	35				35				35			
	No				No				No			
	0				150				150			
	9.1167%				9.1167%				9.1167%			
	9.1167%				9.9513%				9.9513%			
	13,722,120 392,061				26,046,638 744,190				18,572,212 530,635			
	9.00				7.00				7			
Be	eginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
	9,311,439	392,061	8,919,378	1,205,212	17,550,473	744,190	16,806,283	2,276,365		530,635	11,983,499	1,623,132
	9,311,439	392,061	8,919,378	1,205,212	17,550,473	744,190	16,806,283	2,416,635		530,635	11,983,499	1,723,150
	8,919,378	392,061	8,527,317	1,169,469	16,806,283	744,190	16,062,093	2,208,520		530,635	11,452,864	1,574,756
	8,919,378 8,527,317	392,061 392,061	8,527,317 8,135,257	1,169,469 1,133,726	16,806,283 16,062,093	744,190 744,190	16,062,093 15,317,904	2,342,578 2,140,674		530,635 530,635	11,452,864 10,922,229	1,670,345 1,526,380
	8,527,317	392,061	8,135,257	1,133,726	16,062,093	744,190	15,317,904	2,140,674		530,635	10,922,229	1,617,539
1	8,135,257	392,061	7,743,196	1,097,983	15,317,904	744,190	14,573,714	2,200,322		530,635	10,922,229	1,478,003
1	8,135,257	392,061	7,743,196	1,097,983	15,317,904	744,190	14,573,714	2,072,629		530,635	10,391,595	1,564,734
	7,743,196	392,061	7,351,136	1,062,240	14,573,714	744,190	13,829,524	2,004,983		530,635	9,860,960	1,429,627
	7,743,196	392,061	7,351,136	1,062,240	14,573,714	744,190	13,829,524	2,120,408		530,635	9,860,960	1,511,929
1			6,959,075	1,026,497	13,829,524	744,190	13,085,335	1,937,138		530,635	9,330,326	1,381,251
1	7.351.136	392,061	0,939,073									
	7,351,136 7,351,136	392,061 392.061				744,190	13.085.335	2.046,352	9.860.960	530,635	9,330,326	1.459.124
	7,351,136 7,351,136 6,959,075	392,061	6,959,075 6,567,015	1,026,497 990,754	13,829,524 13,085,335	744,190 744,190	13,085,335 12,341,145	2,046,352 1,869,293		530,635 530,635	9,330,326 8,799,691	1,459,124 1,332,875
	7,351,136		6,959,075	1,026,497	13,829,524		13,085,335 12,341,145 12,341,145	2,046,352 1,869,293 1,972,295	9,330,326	530,635 530,635 530,635		1,459,124 1,332,875 1,406,319
	7,351,136 6,959,075	392,061 392,061	6,959,075 6,567,015	1,026,497 990,754	13,829,524 13,085,335	744,190	12,341,145	1,869,293	9,330,326 9,330,326	530,635	8,799,691	1,332,875
	7,351,136 6,959,075 6,959,075	392,061 392,061 392,061	6,959,075 6,567,015 6,567,015	1,026,497 990,754 990,754	13,829,524 13,085,335 13,085,335	744,190 744,190	12,341,145 12,341,145	1,869,293 1,972,295	9,330,326 9,330,326 8,799,691	530,635 530,635	8,799,691 8,799,691	1,332,875 1,406,319
	7,351,136 6,959,075 6,959,075 6,567,015	392,061 392,061 392,061 392,061	6,959,075 6,567,015 6,567,015 6,174,954	1,026,497 990,754 990,754 955,012	13,829,524 13,085,335 13,085,335 12,341,145	744,190 744,190 744,190	12,341,145 12,341,145 11,596,955	1,869,293 1,972,295 1,801,447	9,330,326 9,330,326 8,799,691	530,635 530,635 530,635	8,799,691 8,799,691 8,269,056	1,332,875 1,406,319 1,284,498

	02// Cumberiand s	Sub:2nd Xfmr		B1398.5 Rec	onductor Mickleto	n - Depford - 23	0 Kv lin∈	B139	8.3.1 Mickleton De	ptford 230kv ter	minal
<b>No</b> 35				<b>Yes</b> 35				<b>Yes</b> 35			
No				No				No			
150				0				0			
9.1167%				9.1167%				9.1167%			
9.9513%				9.1167%				9.1167%			
6,759,777 193,136				4,045,398 115,583				13,176,210 376,463			
2				5				5			
Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
4,860,602	193,136	4,667,465	618,654	3,595,988	115,583	3,480,405	432,880	11,075,466	376,463	10,699,003	1,351,8
4,860,602 4,860,602	193,136 193,136	4,667,465 4,667,465	618,654 657,610	3,595,988 3,595,988	115,583 115,583	3,480,405 3,480,405	432,880 432,880	11,075,466 11,075,466	376,463 376,463	10,699,003 10,699,003	1,351,8 1,351,8
4,860,602 4,860,602 4,667,465	193,136 193,136 193,136	4,667,465 4,667,465 4,474,329	618,654 657,610 601,047	3,595,988 3,595,988 3,480,405	115,583 115,583 115,583	3,480,405 3,480,405 3,364,823	432,880 432,880 422,343	11,075,466 11,075,466 10,699,003	376,463 376,463 376,463	10,699,003 10,699,003 10,322,539	1,351, 1,351, 1,317,
4,860,602 4,860,602 4,667,465 4,667,465	193,136 193,136 193,136 193,136	4,667,465 4,667,465 4,474,329 4,474,329	618,654 657,610 601,047 638,391	3,595,988 3,595,988 3,480,405 3,480,405	115,583 115,583 115,583 115,583	3,480,405 3,480,405 3,364,823 3,364,823	432,880 432,880 422,343 422,343	11,075,466 11,075,466 10,699,003 10,699,003	376,463 376,463 376,463 376,463	10,699,003 10,699,003 10,322,539 10,322,539	1,351, 1,351, 1,317, 1,317,
4,860,602 4,860,602 4,667,465 4,667,465 4,474,329	193,136 193,136 193,136 193,136 193,136	4,667,465 4,667,465 4,474,329 4,474,329 4,281,192	618,654 657,610 601,047 638,391 583,439	3,595,988 3,595,988 3,480,405 3,480,405 3,364,823	. 115,583 115,583 115,583 115,583 115,583	3,480,405 3,480,405 3,364,823 3,364,823 3,249,240	432,880 432,880 422,343 422,343 411,806	11,075,466 11,075,466 10,699,003 10,699,003 10,322,539	376,463 376,463 376,463 376,463 376,463	10,699,003 10,699,003 10,322,539 10,322,539 9,946,076	1,351, 1,351, 1,317, 1,317, 1,283,
4,860,602 4,860,602 4,667,465 4,667,465	193,136 193,136 193,136 193,136	4,667,465 4,667,465 4,474,329 4,474,329	618,654 657,610 601,047 638,391	3,595,988 3,595,988 3,480,405 3,480,405	115,583 115,583 115,583 115,583	3,480,405 3,480,405 3,364,823 3,364,823	432,880 432,880 422,343 422,343	11,075,466 11,075,466 10,699,003 10,699,003	376,463 376,463 376,463 376,463	10,699,003 10,699,003 10,322,539 10,322,539	1,351, 1,351, 1,317, 1,317,
4,860,602 4,860,602 4,667,465 4,667,465 4,474,329 4,474,329	193,136 193,136 193,136 193,136 193,136 193,136	4,667,465 4,667,465 4,474,329 4,474,329 4,281,192 4,281,192	618,654 657,610 601,047 638,391 583,439 619,171	3,595,988 3,595,988 3,480,405 3,480,405 3,364,823 3,364,823	115,583 115,583 115,583 115,583 115,583 115,583	3,480,405 3,480,405 3,364,823 3,364,823 3,249,240 3,249,240	432,880 432,880 422,343 422,343 411,806 411,806	11,075,466 11,075,466 10,699,003 10,699,003 10,322,539 10,322,539	376,463 376,463 376,463 376,463 376,463	10,699,003 10,699,003 10,322,539 10,322,539 9,946,076 9,946,076	1,351, 1,351, 1,317, 1,317, 1,283,
4,860,602 4,860,602 4,667,465 4,667,465 4,474,329 4,474,329 4,281,192	193,136 193,136 193,136 193,136 193,136 193,136 193,136	4,667,465 4,667,465 4,474,329 4,474,329 4,281,192 4,281,192 4,088,056	618,654 657,610 601,047 638,391 583,439 619,171 565,832	3,595,988 3,595,988 3,480,405 3,480,405 3,364,823 3,364,823 3,249,240	. 115,583 115,583 115,583 115,583 115,583 115,583 115,583	3,480,405 3,480,405 3,364,823 3,364,823 3,249,240 3,249,240 3,133,657	432,880 432,880 422,343 422,343 411,806 411,806 401,268	11,075,466 11,075,466 10,699,003 10,699,003 10,322,539 10,322,539 9,946,076	376,463 376,463 376,463 376,463 376,463 376,463 376,463	10,699,003 10,699,003 10,322,539 10,322,539 9,946,076 9,946,076 9,569,613	1,351 1,351 1,317 1,317 1,283 1,283 1,248
4,860,602 4,860,602 4,667,465 4,667,465 4,474,329 4,474,329 4,281,192 4,281,192	193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136	4,667,465 4,667,465 4,474,329 4,474,329 4,281,192 4,281,192 4,088,056 4,088,056	618,654 657,610 601,047 638,391 583,439 619,171 565,832 599,952	3,595,988 3,595,988 3,480,405 3,480,405 3,364,823 3,364,823 3,249,240 3,249,240 3,133,657 3,133,657	115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583	3,480,405 3,480,405 3,364,823 3,364,823 3,249,240 3,133,657 3,133,657	432,880 432,880 422,343 422,343 411,806 401,268 401,268 390,731 390,731	11,075,466 11,075,466 10,699,003 10,699,003 10,322,539 10,322,539 9,946,076 9,946,076	376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463	10,699,003 10,699,003 10,322,539 10,322,539 9,946,076 9,946,076 9,569,613 9,569,613	1,351 1,351 1,317 1,317 1,283 1,283 1,248 1,248 1,214
4,860,602 4,860,602 4,667,465 4,667,465 4,474,329 4,474,329 4,281,192 4,281,192 4,088,056	193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136	4,667,465 4,667,465 4,474,329 4,474,329 4,281,192 4,088,056 4,088,056 4,088,056 3,894,919 3,701,783	618,654 657,610 601,047 638,391 583,439 619,171 565,832 599,952 548,224 580,732 530,616	3,595,988 3,595,988 3,480,405 3,480,405 3,364,823 3,364,823 3,249,240 3,249,240 3,133,657 3,133,657 3,018,074	115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583	3,480,405 3,480,405 3,364,823 3,364,823 3,249,240 3,133,657 3,133,657 3,018,074 2,902,491	432,880 432,880 422,343 422,343 411,806 401,268 401,268 401,268 390,731 390,731 380,194	11,075,466 11,075,466 10,699,003 10,699,003 10,322,539 9,946,076 9,946,076 9,569,613	376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463	10,699,003 10,699,003 10,322,539 10,322,539 9,946,076 9,946,076 9,569,613 9,569,613 9,193,150	1,351 1,351 1,317 1,317 1,283 1,283 1,248 1,248 1,214 1,214
4,860,602 4,860,602 4,667,465 4,667,465 4,474,329 4,474,329 4,281,192 4,281,192 4,088,056 4,088,056 3,894,919 3,894,919	193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136	4,667,465 4,667,465 4,474,329 4,274,329 4,281,192 4,281,192 4,088,056 4,088,056 3,894,919 3,701,783 3,701,783	618,654 657,610 601,047 638,391 583,439 619,171 565,832 599,952 548,224 580,732 530,616	3,595,988 3,595,988 3,480,405 3,480,405 3,364,823 3,249,240 3,249,240 3,133,657 3,133,657 3,018,074	115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583	3,480,405 3,480,405 3,364,823 3,364,823 3,249,240 3,133,657 3,133,657 3,018,074 2,902,491 2,902,491	432,880 432,880 422,343 422,343 411,806 401,268 401,268 390,731 390,731 380,194 380,194	11,075,466 11,075,466 10,699,003 10,699,003 10,322,539 10,322,539 9,946,076 9,946,076 9,569,613 9,193,150 9,193,150	376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463	10,699,003 10,699,003 10,322,539 10,322,539 9,946,076 9,569,613 9,569,613 9,193,150 9,193,150 8,816,687 8,816,687	1,351 1,351 1,317 1,283 1,283 1,248 1,248 1,214 1,214 1,180
4,860,602 4,860,602 4,667,465 4,667,465 4,474,329 4,474,329 4,281,192 4,088,056 4,088,056 4,088,056 3,894,919 3,701,783	193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136	4,667,465 4,667,465 4,474,329 4,274,329 4,281,192 4,281,192 4,088,056 4,088,056 4,088,056 3,894,919 3,701,783 3,701,783 3,508,646	618,654 657,610 601,047 638,391 583,439 619,171 565,832 599,952 548,224 580,732 530,616 561,512 513,009	3,595,988 3,595,988 3,480,405 3,480,405 3,364,823 3,249,240 3,133,657 3,133,657 3,018,074 2,902,491	115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583	3,480,405 3,480,405 3,364,823 3,648,23 3,249,240 3,133,657 3,133,657 3,018,074 3,018,074 2,902,491 2,902,491 2,786,909	432,880 432,880 422,343 421,806 401,268 401,268 390,731 380,734 380,194 369,656	11,075,466 11,075,466 10,699,003 10,699,003 10,322,539 10,322,539 9,946,076 9,946,076 9,569,613 9,569,613 9,193,150 8,816,687	376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463	10,699,003 10,699,003 10,322,539 10,322,539 9,946,076 9,569,613 9,193,150 8,816,687 8,816,687 8,440,224	1,351 1,351 1,317 1,317 1,283 1,283 1,248 1,244 1,214 1,180 1,180
4,860,602 4,860,602 4,667,465 4,667,465 4,474,329 4,281,192 4,281,192 4,088,056 4,088,056 3,894,919 3,701,783 3,701,783	193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136	4,667,465 4,667,465 4,474,329 4,747,329 4,281,192 4,088,056 4,088,056 4,088,056 3,894,919 3,701,783 3,701,783 3,508,646 3,508,646	618,654 657,610 601,047 638,391 583,439 619,171 565,832 599,952 548,224 580,732 530,616 561,512 513,009 542,293	3,595,988 3,595,988 3,480,405 3,480,405 3,364,823 3,364,823 3,249,240 3,249,240 3,133,657 3,133,657 3,018,074 2,902,491 2,902,491	115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583	3,480,405 3,480,405 3,364,823 3,644,823 3,249,240 3,133,657 3,018,074 2,902,491 2,902,491 2,786,909 2,786,909	432,880 432,880 422,343 421,806 401,268 401,268 390,731 390,731 380,194 369,656 369,656	11,075,466 11,075,466 10,699,003 10,699,003 10,322,539 9,946,076 9,569,613 9,569,613 9,193,150 9,193,150 8,816,687 8,816,687	376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463	10,699,003 10,699,003 10,322,539 10,322,539 9,946,076 9,946,076 9,569,613 9,193,150 9,193,150 8,816,687 8,816,687 8,440,224 8,440,224	1,351 1,351 1,317 1,317 1,283 1,283 1,248 1,214 1,214 1,180 1,180 1,145
4,860,602 4,860,602 4,667,465 4,667,465 4,474,329 4,474,329 4,281,192 4,088,056 4,088,056 4,088,056 3,894,919 3,701,783	193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136	4,667,465 4,667,465 4,474,329 4,274,329 4,281,192 4,281,192 4,088,056 4,088,056 4,088,056 3,894,919 3,701,783 3,701,783 3,508,646	618,654 657,610 601,047 638,391 583,439 619,171 565,832 599,952 548,224 580,732 530,616 561,512 513,009	3,595,988 3,595,988 3,480,405 3,480,405 3,364,823 3,249,240 3,133,657 3,133,657 3,018,074 2,902,491	115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583	3,480,405 3,480,405 3,364,823 3,648,23 3,249,240 3,133,657 3,133,657 3,018,074 3,018,074 2,902,491 2,902,491 2,786,909	432,880 432,880 422,343 421,806 401,268 401,268 390,731 380,734 380,194 369,656	11,075,466 11,075,466 10,699,003 10,699,003 10,322,539 10,322,539 9,946,076 9,569,613 9,569,613 9,193,150 9,193,150 8,816,687 8,816,687 8,440,224	376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463	10,699,003 10,699,003 10,322,539 10,322,539 9,946,076 9,569,613 9,193,150 8,816,687 8,816,687 8,440,224	1,351 1,351 1,317 1,317 1,283 1,283 1,248 1,248 1,214 1,214

B1600	Upgrade Mill T2 13	8/69 kV Transfo	rmer	b0210.1 Orc	hard-Cumberlar	nd - Install seco	ond 230kV lin∈	b021	2 Corson upgra	ade 138kV line	trap			
Yes				Yes				Yes						
35				35				35						
No				No				No						
0				0				0						
U				0				0						
9.1167%				9.1167%				9.1167%						
9.1167%				9.1167%				9.1167%						
9.1107%				9.110776				9.110776						
14,841,978				13,000,000				70,000						
424,057				371,429				2,000						
,				4				0						
6				I I				3						
Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Total	Incentive Charged	Revenue Credit
13,375,221	424,057	12,951,164	1,604,773	11,885,714	371,429	11,514,286	1,421,149	48,500	2,000	46,500	6,239	\$ 11,683,451	\$	11,683,451
13,375,221	424,057	12,951,164	1,604,773	11,885,714	371,429	11,514,286	1,421,149	48,500	2,000	46,500	6,239		\$ 11,989,899	
12,951,164	424,057	12,527,107	1,566,113	11,514,286	371,429	11,142,857	1,387,287	46,500	2,000	44,500	6,057		\$	11,363,151
12,951,164	424,057	12,527,107	1,566,113	11,514,286	371,429	11,142,857	1,387,287	46,500	2,000	44,500	6,057		11,656,189	
12,527,107	424,057	12,103,051	1,527,453	11,142,857	371,429	10,771,429	1,353,426	44,500	2,000	42,500	5,875		\$	11,042,850
12,527,107	424,057	12,103,051	1,527,453	11,142,857	371,429	10,771,429	1,353,426	44,500	2,000	42,500	5,875		11,322,479	
12,103,051		11 670 004	1,488,793	10.771.429	371,429	10,400,000	1,319,564	42,500	2,000	40,500	5,692	\$ 10,722,550	\$	10,722,550
	424,057	11,678,994												
12,103,051	424,057	11,678,994	1,488,793	10,771,429	371,429	10,400,000	1,319,564	42,500	2,000	40,500	5,692	\$ 10,965,037	10,965,037	
12,103,051 11,678,994	424,057 424,057	11,678,994 11,254,938	1,488,793 1,450,133	10,771,429 10,400,000	371,429 371,429	10,400,000 10,028,571	1,319,564 1,285,702	42,500 40,500	2,000 2,000	40,500 38,500	5,692 5,510	\$ 10,965,037 \$ 10,402,249	\$	10,402,249
12,103,051 11,678,994 11,678,994	424,057 424,057 424,057	11,678,994 11,254,938 11,254,938	1,488,793 1,450,133 1,450,133	10,771,429 10,400,000 10,400,000	371,429 371,429 371,429	10,400,000 10,028,571 10,028,571	1,319,564 1,285,702 1,285,702	42,500 40,500 40,500	2,000 2,000 2,000	40,500 38,500 38,500	5,692 5,510 5,510	\$ 10,965,037 \$ 10,402,249 \$ 10,632,484	\$ \$ 10,632,484	
12,103,051 11,678,994 11,678,994 11,254,938	424,057 424,057 424,057 424,057	11,678,994 11,254,938 11,254,938 10,830,881	1,488,793 1,450,133 1,450,133 1,411,474	10,771,429 10,400,000 10,400,000 10,028,571	371,429 371,429 371,429 371,429	10,400,000 10,028,571 10,028,571 9,657,143	1,319,564 1,285,702 1,285,702 1,251,840	42,500 40,500 40,500 38,500	2,000 2,000 2,000 2,000	40,500 38,500 38,500 36,500	5,692 5,510 5,510 5,328	\$ 10,965,037 \$ 10,402,249 \$ 10,632,484 \$ 10,081,949	\$ \$ 10,632,484 \$	10,402,249 10,081,949
12,103,051 11,678,994 11,678,994 11,254,938 11,254,938	424,057 424,057 424,057 424,057 424,057	11,678,994 11,254,938 11,254,938 10,830,881 10,830,881	1,488,793 1,450,133 1,450,133 1,411,474 1,411,474	10,771,429 10,400,000 10,400,000 10,028,571 10,028,571	371,429 371,429 371,429 371,429 371,429	10,400,000 10,028,571 10,028,571 9,657,143 9,657,143	1,319,564 1,285,702 1,285,702 1,251,840 1,251,840	42,500 40,500 40,500 38,500 38,500	2,000 2,000 2,000 2,000 2,000	40,500 38,500 38,500 36,500 36,500	5,692 5,510 5,510 5,328 5,328	\$ 10,965,037 \$ 10,402,249 \$ 10,632,484 \$ 10,081,949 \$ 10,299,932	\$ \$ 10,632,484 \$ 10,299,932	10,081,949
12,103,051 11,678,994 11,678,994 11,254,938 11,254,938 10,830,881	424,057 424,057 424,057 424,057 424,057 424,057	11,678,994 11,254,938 11,254,938 10,830,881 10,830,881 10,406,825	1,488,793 1,450,133 1,450,133 1,411,474 1,411,474 1,372,814	10,771,429 10,400,000 10,400,000 10,028,571 10,028,571 9,657,143	371,429 371,429 371,429 371,429 371,429 371,429	10,400,000 10,028,571 10,028,571 9,657,143 9,657,143 9,285,714	1,319,564 1,285,702 1,285,702 1,251,840 1,251,840 1,217,978	42,500 40,500 40,500 38,500 38,500 36,500	2,000 2,000 2,000 2,000 2,000 2,000 2,000	40,500 38,500 38,500 36,500 36,500 34,500	5,692 5,510 5,510 5,328 5,328 5,145	\$ 10,965,037 \$ 10,402,249 \$ 10,632,484 \$ 10,081,949 \$ 10,299,932 \$ 9,761,648	\$ \$ 10,632,484 \$ \$ 10,299,932 \$	
12,103,051 11,678,994 11,678,994 11,254,938 11,254,938 10,830,881 10,830,881	424,057 424,057 424,057 424,057 424,057 424,057 424,057	11,678,994 11,254,938 11,254,938 10,830,881 10,830,881 10,406,825 10,406,825	1,488,793 1,450,133 1,450,133 1,411,474 1,411,474 1,372,814 1,372,814	10,771,429 10,400,000 10,400,000 10,028,571 10,028,571 9,657,143 9,657,143	371,429 371,429 371,429 371,429 371,429 371,429 371,429	10,400,000 10,028,571 10,028,571 9,657,143 9,657,143 9,285,714 9,285,714	1,319,564 1,285,702 1,285,702 1,251,840 1,251,840 1,217,978 1,217,978	42,500 40,500 40,500 38,500 38,500 36,500 36,500	2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000	40,500 38,500 38,500 36,500 36,500 34,500 34,500	5,692 5,510 5,510 5,328 5,328 5,145 5,145	\$ 10,965,037 \$ 10,402,249 \$ 10,632,484 \$ 10,081,949 \$ 10,299,932 \$ 9,761,648 \$ 9,967,380	\$ \$ 10,632,484 \$ 10,299,932 \$ 9,967,380	10,081,949 9,761,648
12,103,051 11,678,994 11,678,994 11,254,938 11,254,938 10,830,881 10,830,881 10,406,825	424,057 424,057 424,057 424,057 424,057 424,057 424,057 424,057	11,678,994 11,254,938 11,254,938 10,830,881 10,830,881 10,406,825 10,406,825 9,982,768	1,488,793 1,450,133 1,450,133 1,411,474 1,411,474 1,372,814 1,372,814 1,334,154	10,771,429 10,400,000 10,400,000 10,028,571 10,028,571 9,657,143 9,657,143	371,429 371,429 371,429 371,429 371,429 371,429 371,429 371,429	10,400,000 10,028,571 10,028,571 9,657,143 9,657,143 9,285,714 9,285,714 8,914,286	1,319,564 1,285,702 1,285,702 1,251,840 1,251,840 1,217,978 1,217,978 1,184,116	42,500 40,500 40,500 38,500 38,500 36,500 36,500 34,500	2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000	40,500 38,500 38,500 36,500 36,500 34,500 34,500 32,500	5,692 5,510 5,510 5,328 5,328 5,145 5,145 4,963	\$ 10,965,037 \$ 10,402,249 \$ 10,632,484 \$ 10,081,949 \$ 10,299,932 \$ 9,761,648 \$ 9,967,380 \$ 9,441,348	\$ \$ 10,632,484 \$ 10,299,932 \$ 9,967,380 \$	10,081,949
12,103,051 11,678,994 11,678,994 11,254,938 11,254,938 10,830,881 10,830,881	424,057 424,057 424,057 424,057 424,057 424,057 424,057	11,678,994 11,254,938 11,254,938 10,830,881 10,830,881 10,406,825 10,406,825	1,488,793 1,450,133 1,450,133 1,411,474 1,411,474 1,372,814 1,372,814	10,771,429 10,400,000 10,400,000 10,028,571 10,028,571 9,657,143 9,657,143	371,429 371,429 371,429 371,429 371,429 371,429 371,429	10,400,000 10,028,571 10,028,571 9,657,143 9,657,143 9,285,714 9,285,714	1,319,564 1,285,702 1,285,702 1,251,840 1,251,840 1,217,978 1,217,978	42,500 40,500 40,500 38,500 38,500 36,500 36,500	2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000	40,500 38,500 38,500 36,500 36,500 34,500 34,500	5,692 5,510 5,510 5,328 5,328 5,145 5,145	\$ 10,965,037 \$ 10,402,249 \$ 10,632,484 \$ 10,081,949 \$ 10,299,932 \$ 9,761,648 \$ 9,967,380 \$ 9,441,348	\$ \$ 10,632,484 \$ 10,299,932 \$ 9,967,380 \$ 9,413,535	10,081,949 9,761,648
12,103,051 11,678,994 11,678,994 11,254,938 11,254,938 10,830,881 10,830,881 10,406,825 10,406,825	424,057 424,057 424,057 424,057 424,057 424,057 424,057 424,057 424,057	11,678,994 11,254,938 11,254,938 10,830,881 10,830,881 10,406,825 10,406,825 9,982,768 9,982,768	1,488,793 1,450,133 1,450,133 1,411,474 1,411,474 1,372,814 1,372,814 1,334,154	10,771,429 10,400,000 10,400,000 10,028,571 10,028,571 9,657,143 9,657,143	371,429 371,429 371,429 371,429 371,429 371,429 371,429 371,429	10,400,000 10,028,571 10,028,571 9,657,143 9,657,144 9,285,714 9,285,714 8,914,286 8,914,286	1,319,564 1,285,702 1,285,702 1,251,840 1,251,840 1,217,978 1,217,978 1,184,116	42,500 40,500 40,500 38,500 38,500 36,500 36,500 34,500	2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000	40,500 38,500 38,500 36,500 36,500 34,500 34,500 32,500 32,500	5,692 5,510 5,510 5,328 5,328 5,145 5,145 4,963	\$ 10,965,037 \$ 10,402,249 \$ 10,632,484 \$ 10,081,949 \$ 10,299,932 \$ 9,761,648 \$ 9,967,380 \$ 9,441,348	\$ \$ 10,632,484 \$ 10,299,932 \$ 9,967,380 \$	10,081,949 9,761,648

# Attachment 8 - Company Exhibit - Securitization Workpaper

Line #	Law w Tawa latawat	
101	Long Term Interest  Less LTD Interest on Securitization Bonds	694,223
440	Capitalization	
112	2 Less LTD on Securitization Bonds	-
	Calculation of the above Securitization Adjustments	
	Inputs from Atlantic City Electric Company 2020 FERC Form	
	Pages 256-257 "Long Term Debt (Account 221, 222, 223, an Line 22 "Note Payable to ACE Transition Funding - variable"	d 224)"
	LTD Interest on Securitization Bonds in column (i) LTD on Securitization Bonds in column (h)	
	LTD off Securitization Bonds in Column (ii)	

# Attachment 9 Rate Base Worksheet Atlantic City Electric Company

	av co												
Line	(Note G)		Gross Plant In Service			Accumulated Depreciation		Accumula	Accumulated Amortization		Net Plant In Service		
No	Month	Transmission	General & Intangible	Common	Transmission	General	Common	Intangible	Common	Transmission	General & Intangible	Common	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(k)	Ф	
Attachment H-1A, Line No:	· · ·	19	23	24	30	31	12	10	ìí	3)			
		207.58.g minus 207.57.g. Projected			Projected monthly balances								
		monthly balances that are the amounts			that are expected to be								
		expected to be included in 207.58.g for		Electric Only, Form No 1,	included in 219.25.c for end		Electric Only, Form No 1,		Electric Only, Form No 1, page 356				
		end of year and records for other months	207.99.g minus 207.98.g for end	page 356 for end of year,	of year and records for other	219.28.c for end of year,	page 356 for end of year,	200.21c for end of year,	for end of year, records for other				
		(Note E)	of year, records for other months	records for other months	months (Note E)	records for other months	records for other months	records for other months	months	Col. (b) - Col. (e)	Col. (c) - Col. (f) - Col. (h)	Col. (d) - Col. (g) - Col. (i)	
<ol> <li>December Prior Year</li> </ol>		1,668,224,393	266,738,889		284,525,424	53,436,883	-	29,627,601	and the second second	1,383,698,969	183,674,405	-	
2 January		1,671,716,035	268,414,518	-	285,103,017	54,272,117	-	30,543,692	-	1,386,613,018	183,598,709	-	
3 February		1,673,653,784		-		55,361,699	-	31,476,715	-	1,387,688,023		-	
4 March		1,677,662,565		-		56,100,489	-	32,426,826	-	1,392,172,729		-	
5 April		1,697,552,758	277,055,409		285,345,256	57,248,360	-	33,383,530	-	1,412,207,502			
6 May		1,733,318,552	280,781,869	-	286,806,264	58,292,972	-	34,357,081	-	1,446,512,287		-	
7 June		1,740,696,922				59,005,665	-	32,583,475	-	1,448,649,162			
8 July		1,791,379,117	281,830,827	-	294,920,940	59,627,083	-	33,501,242	-	1,496,458,177		-	
9 August		1,792,288,576		-	298,064,876	60,796,972	-	34,487,021	-	1,494,223,700		-	
10 September		1,793,157,083	286,507,869			61,417,683	-	35,505,486	-	1,491,688,514		-	
11 October		1,791,889,334		-	302,310,305	62,322,549	-	36,552,197	-	1,489,579,029		-	
12 November		1,795,357,689	293,428,130	-	304,625,335	63,498,624	-	37,595,697	-	1,490,732,354		-	
13 December		1,794,463,770	300,144,952	-	309,129,625	63,307,121	=	38,664,841	<u> </u>	1,485,334,145			
14 Average of the 13 Monthly Balance		1,740,104,660		-	293,523,305	58,822,170	-	33,900,416	-	1,446,581,355		<u> </u>	
15 Less Merger Cost to Achieve (Atta			298,250		******	17,766		166,812			113,671		
16 Average of the 13 Monthly Balance	es Less Merger Cost to Achieva	1,740,104,660	280,762,295	-	293,523,305	58,804,404	-	33,733,604		1,446,581,355	188,224,287		

#### Adjustments to Rate Base

Line No	Month (a)	CWIP CWIP in Rate Base	PHFU Held for Future Use	Materials & Supplie	Undistributed Stores Expense	Prepayments	Unamortized Regulatory Asset	Account No. 282 Accumulated Deferred Income Taxes (Note C)	Account No. 283 Accumulated Deferred Income Taxes (Note C)	Account No. 190 Accumulated Deferred Income Taxes (Note C)	Account No. 255 Accumulated Deferred Investment Credit
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(k)
A	ttachment H-1A, Line No:	43a	28	50	47	45					
				227. 8. c + 227.5.c (see A							
					of (227.16.c * Labor Ratio) for						
		ar . m	214 for end of year, records for		end of year, records for other	27 - T	27				
		(Note B)	other months	months	months	(Note F)	(Note A)	Attachment 1	Attachment 1	Attachment 1	Attachment 1
	ecember Prior Year		782,029			6,549,797					
18 J:	nuary		782,029			6,918,602					
19 F			782,029			6,755,836					
20 N			782,029			6,432,393					
21 A	pril		782,029			6,299,506					
22 N	fay		782,029			6,046,247					
23 Ji			782,029			5,804,871					
24 Ji	ıly		782,029			5,600,712					
25 A			782,029			5,408,102					
	eptember		782,029			5,180,979					
27 C	letober		782,029		2	5,023,473					
28 N	lovember		782,029		7	4,839,914					
29 D	lecember		782,029	5,816,39	0	4,537,889					
30 A	verage of the 13 Monthly Balances (except ADIT - see Attachment 1		782,029	5,701,37		5,799,871			·		

- Notes:

  A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.

  B Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) abe will show that monthly bels and recretis on to contain entries for AFUDC for each CWIP project in rate base.

  C ADIT and Accumulated Deferred home. Tax Credits are computed using the average of the end of the year and the projection of the year balances

  C C Calculate using 13 monthly average balance, except ADIT

  E Projected balances are for the calculator, except ADIT

  E Projected balances are for the calculated and records for other months

  G In the true-up calculation, actual monthly balance records are used

# Attachment 9A Rate Base Worksheet - Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations) Atlantic (Tyl Belenic Company

10 10 10 10 10 10 10 10 10 10 10 10 10 1	(Note A)		Gross Plant In Service				Asset Retir	ement Obligations		Gross Plant in Service Less Projected Asset Retirement Obligations				
State   1													Common (m)	
Part	ttachment H-1A, Line No	(6)	(6)	(4)	(c)	(.)	(a)	()	(.)	6	(4)	(.)	()	
Part														
Part														
State   Stat														
Part							207 57 a Projected monthly							
Second		p207.104.g. Projected monthly balances 207.53	8.g. Projected monthly balances that are											
control replace with replace wi		that are the amounts expected to be the an	nounts expected to be included in		Electric Only, Form No 1,	207.74.g. + 207.83.g. +	expected to be included in		Electric Only, Form No 1, pa	ge				
1														
1					records for other months		records for other months			Col. (b) - Col. (f)	Col. (c) - Col. (g)		Col. (e) - Col. (i)	
1,000   1,00					-									
1														
44,424,1950	ch													
1   1   1   1   1   1   1   1   1   1														
1														
1					-									
Section   Sect														
Second   S														
1														
Part														
Natural   Natu	mber	4,861,343,292			-	5,627,860		57,499	9					
	Average of the 13 Monthly I	Balances 4,714,558,143	1,740,104,660	281,144,679		3,477,805	-	84,135	5 -	4,711,080,338	1,740,104,660	281,060,544		
			Acoum	ulated Depressiation & Amortic	vation			1		Accet Potic	oment Obligations			
### 1			Accum	unated Depreciation & Amorti	zation					Asset Retti	ement Obligations			
219.25   Projected monthly balances that   219.25   Projected monthly balances that are the amounts expected to be included in 219.25   Projected monthly balances that are the amounts expected to be included in 219.25   Projected monthly balances that are the amounts expected to be included in 219.25   Projected monthly balances that are the amounts expected to be included in 219.25   Projected monthly balances that are the amounts expected to be included in 219.25   Projected monthly balances that are the amounts expected to be included in 219.25   Projected monthly balances that are the amounts expected to be included in 219.25   Projected monthly balances that are the amounts expected to be included in the amount expected to be included in the amounts expected to be included in the amount expected to be included in the amounts expected to be included in the amounts expected to be included in the amount expected to the expected to the expected to the expected to the expected													Common Amo	
19   29   29   29   29   29   29   29		(b)	(c)	(d)	(e)	(1)	(g)	(h)	(1)	(i)	(k)	(1)	(m)	
19-19c Projected monthly blankers that   19-15c Projected monthly blankers that   19-15c Projected monthly blankers that   19-15c Projected be included in the amounts cepted by a specified by a specified be i	emient II II., Eme 100													
Second Parison														
1						El-stri- Only From No 1	Electric Only, Franch No. 1					Eltri- O-b- E N- 1 356	Electric Only Franc	
where Prior Year   920,250,75   284,254,244   33,661,350   296,756   33,641,672   34,545,274   35,661,350   296,756   33,641,672   34,545,274   34,5461,27				9.78c for end of year records	200 21c for end of year					219 28c for end of year records for	200 21c for end of year records for			
Second													other mon	
Second   S		920,250,757	284,525,424	53,563,530	29,627,601			341,52	1	126,647	-	-		
1 934,90,694 285,498,35 50,208,374 32,426,826 9 34,1973 107,985 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9						-					-	-		
1						-					-	-		
Second						-						-		
Second						-					•	-		
Second						1					1			
mber   984.98,287   301,466,586   61,284.19   35,565,486   - 449,107   106,637											_	_		
Second   S		956,663,616	294,920,940	59,734,292	33,501,242				c	107.015		_		
mber where where the property of the 13 Monthly Balmers 1,006,4374377 304,226,255 63,416,96 38,646,341 595,086 104,942 595,086		966,599,546	298,064,876	60,903,986	34,487,021									
Month   Salme	ust ember	966,599,546 984,498,287	298,064,876 301,468,568	60,903,986 61,524,319	34,487,021 35,505,486	-		449,10	7		-			
Average of the 13 Monthly Balances 953,941,676 293,523,305 58,933,518 33,900,416 - 413,503 111,347 - 4	ust tember ober	966,599,546 984,498,287 982,789,886	298,064,876 301,468,568 302,310,305	60,903,986 61,524,319 62,428,621	34,487,021 35,505,486 36,552,197	- - -		- 449,10° - 500,529	7 9	106,072	- -	-		
Projected Accumulated Depreciation & Amortization Less Projected Asset Retirement Obligations	ust ember iber ember	966,599,546 984,498,287 982,789,886 989,857,675	298,064,876 301,468,568 302,310,305 304,625,335	60,903,986 61,524,319 62,428,621 63,604,131	34,487,021 35,505,486 36,552,197 37,595,697	- - -		- 449,10° - 500,529° - 550,439°	7 9 9	106,072 105,507	- - -	- - -		
Month   Total Plant in Service   Transmission   General Depreciation   Intangible Amortization   Common Depreciation   Common Amortization   Common Amor	gust tember ober rember ember Average of the 13 Monthly l	966,599,546 984,498,287 982,789,886 989,857,675 1,006,437,437	298,064,876 301,468,568 302,310,305 304,625,335 309,129,625	60,903,986 61,524,319 62,428,621 63,604,131 63,412,063	34,487,021 35,505,486 36,552,197 37,595,697 38,664,841	- - - -		- 449,10° - 500,52° - 550,43° - 598,08°	7 9 9	106,072 105,507 104,942	:	- - - -		
(a) (b) (c) (d) (e) (f) (g) (hment H-1A, Line No (9) (50. (c) - Col. (f) (20. (c) - Co	ust ember eber ember ember	966,599,546 984,498,287 982,789,886 989,857,675 1,006,437,437	298,064,876 301,468,568 302,310,305 304,625,335 309,129,625 293,523,305	60,903,986 61,524,319 62,428,621 63,604,131 63,412,063 58,933,518	34,487,021 35,505,486 36,552,197 37,595,697 38,664,841 33,900,416	-	-	- 449,10° - 500,52° - 550,43° - 598,08°	7 9 9	106,072 105,507 104,942	-	- - -		
thment H-I A, Line No 9 30 31 32 12 11 11 11 11 11 11 11 11 11 11 11 11	ust tember ober ember ember	966,599,546 984,498,287 982,789,886 989,857,675 1,006,437,437	298,064,876 301,468,568 302,310,305 304,625,335 309,129,625 293,523,305	60,903,986 61,524,319 62,428,621 63,604,131 63,412,063 58,933,518	34,487,021 35,505,486 36,552,197 37,595,697 38,664,841 33,900,416	igations	-	- 449,10° - 500,52° - 550,43° - 598,08°	7 9 9	106,072 105,507 104,942	: : :	- - - - -		
Col. (b) - Col. (c) - Col. (c) - Col. (c) - Col. (d) - Col. (d) - Col. (d) - Col. (d) - Col. (e) -	ust tember sher ember ember Average of the 13 Monthly I	966,599,546 984,498,287 982,789,886 989,857,675 1,006,437,437 953,941,676  Total Plant in Service	298,064,876 301,468,568 302,310,305 304,625,335 309,129,625 293,523,305  Projected Accumulated Depreciati  Transmission	60,903,986 61,524,319 62,428,621 63,604,131 63,412,063 58,933,518 on & Amortization Less Project	34,487,021 35,505,486 36,552,197 37,595,697 38,664,841 33,900,416 cted Asset Retirement Obli			- 449,10° - 500,52° - 550,43° - 598,08°	7 9 9	106,072 105,507 104,942	: :	: : :		
mber Prior Year 919,909,236 284,525,424 53,436,883 29,627,601	ust comber ober comber Average of the 13 Monthly I  Month  (a)	966,599,546 984,498,287 982,789,886 989,857,675 1,006,437,437 953,941,676  Total Plant in Service	298,064,876 301,468,568 302,310,305 304,625,335 309,129,625 293,523,305 Projected Accumulated Depreciati Transmission (c)	60,903,986 61,524,319 62,428,621 63,604,131 63,412,063 58,933,518 on & Amortization Less Project	34,487,021 35,505,486 36,552,197 37,595,697 38,664,841 33,900,416 ted Asset Retirement Obli Intangible Amortization (e)		(g)	- 449,10° - 500,52° - 550,43° - 598,08°	7 9 9	106,072 105,507 104,942	<u>:</u>	- - -		
	ust ember ber ember Average of the 13 Monthly I  Month (a)	966,599,546 984,498,287 982,789,886 989,857,675 1,006,437,437  Balances 953,941,676  Total Plant in Service (h) 9	298,064,876 301,468,568 302,310,305 304,462,5335 309,129,625 293,523,305 Projected Accumulated Depreciati Transmission (c) 30	60,903,986 61,524,319 62,428,621 63,604,131 63,412,063 58,933,518 on & Amortization Less Project General Depreciation (d)	34.487,021 35.505,486 36.552,197 37.595,697 38.664,841 33.900,416 ted Asset Retirement Obli Intangible Amortization (e) 32	Common Depreciation (f) 12	(g) 11	- 449,10° - 500,52° - 550,43° - 598,08°	7 9 9	106,072 105,507 104,942	· · · · · · · · · · · · · · · · · · ·	: :		
17 (1994) 200 (1994) 3 (1994)	ust tember sher ember ember Average of the 13 Monthly I	966,599.546 984,498.287 982,789,886 989,887,675 1,006,437,437 953,941,676  Total Plant in Service (b) 9 Col. (b) - Col. (b) Col. (c)	298,064,876 301,468,568 302,210,305 304,625,335 309,129,625 293,523,505  Projected Accumulated Depreciati Transmission (c) 30 c)-Col. (i) C.	60,903,986 61,524,319 62,428,621 63,604,131 63,412,063 58,933,518 on & Amortization Less Project General Depreciation (d) 31 ol. (d) - Col. (j)	34,487,021 35,505,486 36,552,197 37,595,697 38,664,841 33,900,416 intangible Amortization (e) 32 Col. (e) - Col. (k)	Common Depreciation (f) 12	(g) 11	- 449,10° - 500,52° - 550,43° - 598,08°	7 9 9	106,072 105,507 104,942		: :		

			Projected Accumulated Depreciation & Amortization Less Projected Asset Retirement Obligations									
Line No	Month	Total Plant in Service	Transmission	General Depreciation	Intangible Amortization	Common Depreciation	Common Amortization					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)					
	Attachment H-1A, Line No	9	30	31	32	12	11					
		Col. (b) - Col. (h)		Col. (d) - Col. (j)		Col. (f) - Col. (l)	Col. (g) - Col. (m)					
29	December Prior Year	919,909,236	284,525,424	53,436,883	29,627,601		-					
30	January	914,221,258	285,103,017	54,272,117	30,543,692							
31	February	921,320,339	285,965,761	55,361,699	31,476,715							
32	March	934,148,820	285,489,835	56,100,489	32,426,826							
33	April	929,793,803	285,345,256	57,248,360	33,383,530							
34	May	937,017,103	286,806,264	58,292,972	34,357,081							
35	June	955,509,898	292,047,760	59,005,665	32,583,475							
36	July	956,269,859	294,920,940	59,627,083	33,501,242							
37	August	966,190,809	298,064,876	60,796,972	34,487,021							
38	September	984,049,180	301,468,568	61,417,683	35,505,486							
39	October	982,289,356	302,310,305	62,322,549	36,552,197							
40	November	989,307,237	304,625,335	63,498,624	37,595,697							
41	December	1,005,839,351	309,129,625	63,307,121	38,664,841							
42	Average of the 13 Monthly Balances	953,528,173	293,523,305	58,822,170	33,900,416		-					

Note  $A \qquad \text{In the true-up calculation, actual monthly balance records are used.} \\$ 

	Attachment 10 - Merger Costs						
	O&M Cost To Achieve	(b)	(c)	(d)	()		(x)
,	FERC Account Transmission O&M	Total	Allocation to Trans. 100.00%				Total
1 2	Transmission O&M A&G	13,514	16.08%			\$ \$	2,173
3	Total	\$ 13,514				S S	2,173
5		,					_,
6 7	Depreciation & Amortization Expense Cost To Achieve FERC Account	Total	Allocation to Trans.				Total
8	General Plant Intangible Plant	5,930 43,668	16.08% 16.08%			s s	953 7,022
10			10.0676			\$	-
11	Total	\$ 49,597				\$	7,975
	Capital Cost To Achieve included in the General and Intangible Plant	General	Intangible				
12	Gross Plant December Prior Year	115,886	853,426			s	Total 969,311
13	January	115,886	853,426			s	969,311
14 15	February March	115,886 115,886	853,426 853,426			s s	969,311 969,311
16 17	April May					s s	-
18	June	-	-			s	-
19 20	July August	-	-			s s	-
21	September	-	-			s	-
22 23	October November	-				S S	-
24 25	December Average	35,657	262,593			S	298,250
23	Average	33,037	202,393				290,230
	Accumulated Depreciation	General	Intangible				Total
26	December Prior Year	54,776 56,753	520,306 534,862			S	575,082
27 28	January February	58,729	534,862 549,418			s s	591,615 608,147
29 30	March April	60,706	563,973			s s	624,679
31	May	-	-			s	-
32 33	June July	-	1			s s	-
34	August	-	-			\$	-
35 36	September October	-	-			s s	-
37	November December	-	-			s s	-
38 39	Average	17,766	166,812			3	184,579
	Atlantic City Electric Co	ompany					
	Attachment 10 - Merger Costs						
	(a)	(b)	(c) Intangible	(d)	()		(x)
40	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year	(b) General 61,109	Intangible 333,120	-	-	s	Total 394,229
40 41 42	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above	(b) General	Intangible	(d) - -		s s	Total
41 42 43	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March	(b) General 61,109 59,133 57,156 55,180	Intangible 333,120 318,564 304,008 289,452	-	- - - -	s s s	Total 394,229 377,697 361,164 344,632
41 42 43 44 45	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May	(b) General 61,109 59,133 57,156	Intangible 333,120 318,564 304,008 289,452		-	\$ \$ \$ \$ \$	Total 394,229 377,697 361,164 344,632
41 42 43 44	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year  January February  March April	(b) General 61,109 59,133 57,156 55,180	Intangible 333,120 318,564 304,008 289,452		- - - -	s s s	Total 394,229 377,697 361,164 344,632
41 42 43 44 45 46 47 48	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August	(b) General 61,109 59,133 57,156 55,180	Intangible 333,120 318,564 304,008 289,452	- - - - - - - -	- - - -	\$ \$ \$ \$ \$ \$ \$	Total 394,229 377,697 361,164 344,632 - - -
41 42 43 44 45 46 47 48 49 50	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above  December Prior Year  January  February  March  April  May  June  July  August  September  October	(b) General 61,109 59,133 57,156 55,180	Intangible 333,120 318,564 304,008 289,452	- - - - - - -	- - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$	Total 394,229 377,697 361,164 344,632
41 42 43 44 45 46 47 48 49	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September	(b) General 61,109 59,133 57,156 55,180	Intangible 333,120 318,564 304,008 289,452	- - - - - - - -	- - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Total 394,229 377,697 361,164 344,632 - - -
41 42 43 44 45 46 47 48 49 50 51	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November	(b) General 61,109 59,133 57,156 55,180	Intangible 333,120 318,564 304,008 289,452	- - - - - - - -	-	\$ \$ \$ \$ \$ \$ \$ \$ \$	Total 394,229 377,697 361,164 344,632
41 42 43 44 45 46 47 48 49 50 51 52	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average	(b) General 61,109 59,133 57,156 55,180 17,891	Intangible 333,120 318,564 304,008 289,452	- - - - - - - -	-	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Total 394,229 377,697 361,164 344,632 113,671
41 42 43 44 45 46 47 48 49 50 51 52	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year  January February March April May June July August September October November December	(b) General 61,109 59,133 57,156 55,180	Intangible 333,120 318,564 304,008 289,452	- - - - - - - -	-	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Total 394,229 377,697 361,164 344,632
41 42 43 44 45 46 47 48 49 50 51 52 53	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February	(b) General 61,109 59,133 57,156 55,180 17,891 General 1,977	Intangible 333,120 318,564 304,008 289,452 95,780  Intangible 14,556 14,556	- - - - - - - -	-	s s s s s s s s s s s s s s s s s s s	Total 394,229 377,697 361,164 344,632 113,671  Total 16,532 16,532
41 42 43 44 45 46 47 48 49 50 51 52 53	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April	(b) General 61,109 59,133 57,156 55,180 17,891 General 1,977 1,977	Intangible 333,120 318,564 304,008 289,452	- - - - - - - -	-	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Total 394,229 377,697 361,164 344,632 113,671  Total 16,532 16,532
41 42 43 44 45 46 47 48 49 50 51 52 53	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May May	(b) General 61,109 59,133 57,156 55,180 17,891 General 1,977 1,977	Intangible 333,120 318,564 304,008 289,452 95,780  Intangible 14,556 14,556 14,556	- - - - - - - -	-	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Total 394,229 377,697 361,164 344,632 113,671  Total 16,532 16,532 16,532
41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July June July June July	(b)  General 61,109 59,133 57,156 55,180 17,891  General 1,977 1,977	Intangible 333,120 318,564 304,008 289,452 95,780  Intangible 14,556 14,556	- - - - - - - -	-	s s s s s s s s s s s s s s s s s s s	Total 394,229 377,697 361,164 344,632 113,671  Total 16,532 16,532
41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average	(b)  General 61,109 59,133 57,156 55,180 17,891  General 1,977 1,977	Intangible 333,120 318,564 304,008 289,452	- - - - - - - -	-	s s s s s s s s s s s s s s s s s s s	Total
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 59 60 61 62 63	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August July August July August	(b)  General 61,109 59,133 57,156 55,180 17,891  General 1,977 1,977	Intangible 333,120 318,564 304,008 289,452 95,780  Intangible 14,556 14,556	- - - - - - - -	-	s s s s s s s s s s s s s s s s s s s	Total
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 67 78 89 60 61 62 63 64 65	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November Descember Average	(b) General 61,109 59,133 57,156 55,180 17,891 General 1,977 1,977	Intangible 333,120 318,564 304,008 289,452 95,780  Intangible 14,556 14,556	- - - - - - - -	-	s s s s s s s s s s s s s s s s s s s	Total 16,532 16,532 16,532 16,532
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 59 60 61 62 63 64	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October Average	(b) General 61,109 59,133 57,156 55,180 17,891 General 1,977 1,977	Intangible 333,120 318,564 304,008 289,452	- - - - - - - -	-	s s s s s s s s s s s s s s s s s s s	Total 16,532 16,532 16,532
41 42 43 44 45 46 47 48 49 50 51 52 53 56 57 58 60 61 62 63 64 65 66	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average  Capital Cost To Achieve included in Total Electric Plant in Service	(b) General 61,109 59,133 57,156 55,180 17,891 General 1,977 1,977 1,977	Intangible 333,120 318,564 304,008 289,452 95,780  Intangible 14,556 14,556	- - - - - - - -	-	s s s s s s s s s s s s s s s s s s s	Total 16,532 16,532 16,532 16,532
41 42 43 44 45 46 47 48 49 50 51 52 53 56 67 62 63 64 65 66	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October October October October October January February March April May June July August September October November December October November	(b) General 61,109 59,133 57,156 55,180 17,891 General 1,977 1,977	Intangible 333,120 318,564 304,008 289,452 95,780  Intangible 14,556 14,556	- - - - - - - -	-	s s s s s s s s s s s s s s s s s s s	Total 16,532 16,532 16,532 16,532
41 42 43 44 45 46 47 48 49 50 51 52 53 55 66 61 62 63 64 65 66	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average  Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February	(b) General 61,109 59,133 57,156 55,180 17,891  General 1,977 1,977 1,977 5,930	Intangible 333,120 318,564 304,008 289,452 95,780  Intangible 14,556 14,556	- - - - - - - -	-	s s s s s s s s s s s s s s s s s s s	Total 16,532 16,532 16,532 16,532
41 42 43 44 45 46 47 48 49 50 51 52 53 56 57 58 59 60 61 62 63 64 65 66	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total  Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February February February Arch April June July August September October November December Total	(b) General 61,109 59,133 57,156 55,180 17,891  General 1,977 1,977	Intangible 333,120 318,564 304,008 289,452 95,780  Intangible 14,556 14,556	- - - - - - - -	-	s s s s s s s s s s s s s s s s s s s	Total 16,532 16,532 16,532 16,532
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 66 62 63 64 65 66 67 68 69 70 71 72	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total  Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February February February March April May May May May March April May	(b) General 61,109 59,133 57,156 55,180 17,891 General 1,977 1,977	Intangible 333,120 318,564 304,008 289,452 95,780  Intangible 14,556 14,556	- - - - - - - -	-	s s s s s s s s s s s s s s s s s s s	Total 16,532 16,532 16,532 16,532
411 422 433 444 455 466 477 488 499 501 512 533 54 555 566 666 6768 6869 707 717 727 737 74	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average  Capital Cost To Achieve included in Total Electric Plant in Service December Total  May June January February March April May January February March April May January February March January February March January March January March January March April May June June July June June June Junuary June Junuary June Junuary June Junuary Ju	(b) General 61,109 59,133 57,156 55,180 17,891  General 1,977 1,977 1,977 5,930	Intangible 333,120 318,564 304,008 289,452 95,780  Intangible 14,556 14,556	- - - - - - - -	-	s s s s s s s s s s s s s s s s s s s	Total 16,532 16,532 16,532 16,532
411 422 433 444 455 466 477 488 499 501 51 52 533 54 455 566 577 588 599 600 611 622 666 666 677 688 699 700 711 722 73	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October October November December Average  Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June July August September October November December Total	(b) General 61,109 59,133 57,156 55,180 17,891 General 1,977 1,977 1,977	Intangible 333,120 318,564 304,008 289,452 95,780  Intangible 14,556 14,556	- - - - - - - -	-	s s s s s s s s s s s s s s s s s s s	Total 16,532 16,532 16,532 16,532
411 422 43 444 445 50 511 52 53 53 54 49 50 51 51 52 53 60 61 62 63 64 65 66 66 67 70 71 72 73 74 75 76 77	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total  Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June Juny June July August September October November December Total	(b) General 61,109 59,133 57,156 55,180 17,891  General 1,977 1,977 1,977 5,930	Intangible 333,120 318,564 304,008 289,452 95,780  Intangible 14,556 14,556	- - - - - - - -	-	s s s s s s s s s s s s s s s s s s s	Total 16,532 16,532 16,532 16,532
411 422 43 444 45 50 51 51 52 53 56 67 68 69 70 71 72 73 74 75 76	(a)  Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average  Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total  Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June July August September October November December Total	(b) General 61,109 59,133 57,156 55,180 17,891 General 1,977 1,977 5,930 969,311 969,311 969,311	Intangible 333,120 318,564 304,008 289,452 95,780  Intangible 14,556 14,556	- - - - - - - -	-	s s s s s s s s s s s s s s s s s s s	Total 16,532 16,532 16,532 16,532

# Atlantic City Electric Company Attachment 11A - O&M Workpaper

(a) (b) (c) 321.83.b to 321.112.b

			Total	Non-Recoverable	Dire	ectly Assigned
1	Operation, Supervision & Engineering	560.0	\$ 3,876,375		\$	3,876,375
2	Load Dispatch-Reliability	561.1	-		\$	-
3	Load Dispatch-Monitor & Oper Tran Sys	561.2	945,849		\$	945,849
4	Load Dispatch-Trans Svc & Scheduling	561.3	-		\$	-
5	Scheduling, Sys Control & Dispatch Svc	561.4	(2,353)		\$	(2,353)
6	Reliability Planning & Standards Devel	561.5	3,729		\$	3,729
7	Transmission Service Studies	561.6	-		\$	-
8	Generation Interconnection Studies	561.7	-		\$	-
9	Reliability Planning & Standard Devel	561.8	596		\$	596
10	Station Expenses	562.0	337		\$	337
11	Overhead Line Expenses	563.0	-		\$	-
12	Underground Line Expenses	564.0	-		\$	-
13	Transmission of Electricity by Others	565.0	-		\$	-
14	Miscellaneous Transmission Expenses	566.0	4,240,399		\$	4,240,399
15	Rents	567.0	-		\$	-
16	Maintenance, Supervision & Engineering	568.0	-		\$	-
17	Maintenance of Structures	569.0	1,160,046		\$	1,160,046
18	Maintenance of Computer Hardware	569.1	-		\$	-
19	Maintenance of Computer Software	569.2	-		\$	-
20	Maintenance of Communication Equipment	569.3	-		\$	-
21	Maintenance of Misc Regional Transmission Plant	569.4	-		\$	-
22	Maintenance of Station Equipment	570.0	8,051,460		\$	8,051,460
23	Maintenance of Overhead Lines	571.0	9,555,463		\$	9,555,463
24	Maintenance of Underground Lines	572.0	104,770		\$	104,770
25	Maintenance of Misc Transmission Plant	573.0	232,639		\$	232,639
26	Transmission Expenses - Total (Sum of lines 1-25)		\$ 28,169,310	\$ -	\$	28,169,310

Transmission O&M Total 28,169,310

## **Atlantic City Electric Company** Attachment 11B - A&G Workpaper

				(a)	(b)	(c)	(d)	(e)
			32	3.181.b to 323.196.b				
				Total	S&W Allocation	Net Plant Allocation	Non-Recoverable	Directly Assigned
1	Administrative and General Salaries	920.0	\$	3,701,492	\$ 3,701,492			\$ -
2	Office Supplies and Expenses	921.0	\$	2,175,830	2,175,760		70	-
3	Administrative Expenses Transferred-Credit	922.0	\$	-	-			-
4	Outside Service Employed	923.0	\$	71,111,774	69,350,552		1,761,222	-
5	Property Insurance	924.0	\$	679,946		679,946		-
6	Injuries and Damages	925.0	\$	685,667	685,667			-
7	Employee Pensions and Benefits	926.0	\$	9,767,132	9,767,132			-
8	Franchise Requirements	927.0	\$	-	-			-
9	Regulatory Commission Expenses	928.0	\$	1,375,321	-		1,012,179	363,142
10	Duplicate Charges-Credit	929.0	\$	-	-			-
11	General Advertising Expenses	930.1	\$	670,077			670,077	-
12	Miscellaneous General Expenses	930.2	\$	1,130,180	838,163		292,017	-
13	Rents	931.0	\$	-	-			-
14	Maintenance of General Plant	935	\$	136,840	\$ 136,840			\$ -
15	Administrative & General - Total (Sum of lines 1-14)		\$	91,434,259	\$ 86,655,606	\$ 679,946	\$ 3,735,565	\$ 363,142
16				Allocation Factor	16.08%	39.66%	0.00%	100.00%
17				Transmission A&G 1	13,934,103	269,683	-	363,142
18							Total <sup>2</sup>	\$14,566,928

<sup>&</sup>lt;sup>1</sup> Multiply total amounts on line 15, columns (b)-(e) by allocation factors on line 16.

<sup>&</sup>lt;sup>2</sup> Sum of line 17, columns (b), (c), (d), (e).

# Atlantic City Electric Company Attachment 12 - Depreciation Rates

(A)	(B)	(C)			
Number	Plant Type	Applied Depreciation Rate			
Ele	ectric Transmission				
L	and and Land Rights	<u>-</u>			
S	tructures and Improvements	2.22%			
S	station Equipment	2.50%			
T <sub>1</sub>	owers and Fixtures	1.82%			
P	oles and Fixtures	3.03%			
0	Overhead Conductors and Devices				
U	Inderground Conduit	2.00%			
U	Inderground Conductors and Devices	2.56%			
R	Roads and Trails	-			

	Electric General	
390	Structures and Improvements	1.29%
390.1	Structures and Improvements	2.40%
390.2	Structures and Improvements	3.59%
390.3	Structures and Improvements	2.48%
391	Office Furniture and Equipment	20.00%
391.1	Office Furniture and Equipment	5.00%
392	Transportaion Equipment	9.08%
392.1	Transportaion Equipment	9.08%
393	Stores Equipment	4.00%
394	Tools, Shop, Garage Equipment	4.00%
394.1	Tools, Shop, Garage Equipment	4.00%
395	Laboratory Equipment	0.00%
396	Power Operated Equipment	0.00%
397.1	Communication Equipment	6.67%
397.2	Communication Equipment	4.78%
398.1	Miscellaneous Equipment	5.01%
	Electric Intangible	
302	Franchises and Consents	
303	Miscellaneous Intangible Plant	
303.1	2-year plant	50.00%
303.2	3-year plant	33.33%
303.3	4-year plant	25.00%
303.4	5-year plant	20.00%
303.5	7-year plant	14.29%
303.6	10-year plant	10.00%
303.7	12-year plant	8.33%
303.8	15-year plant	6.67%

Note: Depreciation and amortization rates as approved by FERC in Docket #