

June 1, 2021

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

**Re: Mid-Atlantic Interstate Transmission, LLC
Docket No. ER21-2072-000
2021 PTRR Informational Filing**

Dear Secretary Bose:

Pursuant to section VI of the Mid-Atlantic Interstate Transmission, LLC (“MAIT”) Formula Rate Implementation Protocols (Annual True-Up, Information Exchange, and Challenge Procedures)¹ (“Protocols”), MAIT submits this informational filing of its Projected Transmission Revenue Requirement (“PTRR”) for Rate Year 2021 (“2021 PTRR”).²

I. Background

On October 5, 2020, MAIT submitted its 2021 PTRR to PJM Interconnection, L.L.C. (“PJM”) for posting. MAIT held an open meeting on the 2021 PTRR with interested parties on November 5, 2020. Subsequent to the open meeting, MAIT and interested parties engaged in discovery following the information exchange provisions of section III of the Protocols.

Under section VI of the Protocols, on June 1 of each Rate Year, MAIT is required to submit to the Commission in a new docket an informational filing of its PTRR for that Rate Year (“Informational Filing”). The Informational Filing must include MAIT’s Actual Transmission Revenue Requirement (“ATRR”) and True-up (defined below)

¹ PJM Interconnection, L.L.C. Open Access Transmission Tariff, Attachment H-28B.

² Coincident with this filing, as required under section II(B) of the Protocols, MAIT is providing its Annual Update for Rate Year 2020 to PJM for posting on the PJM website.

reflected in the PTRR for that Rate Year. The Informational Filing also must include information sufficient to determine:

1. that input data under the Formula Rate are properly recorded in any underlying workpapers;
2. that MAIT has properly applied the Formula Rate and these procedures;
3. the accuracy of data and the consistency with the Formula Rate of the transmission revenue requirement and rates under review;
4. the extent of Accounting Changes that affect Formula Rate inputs; and
5. the reasonableness of projected costs and the prudence of actual costs.

The Informational Filing also must describe any corrections or adjustments, and must describe all aspects of the Formula Rate or its inputs that are the subject of an ongoing dispute under the Preliminary or Formal Challenge procedures.

Finally, the Informational Filing shall include for the applicable Rate Year the following information related to affiliate cost allocation: a detailed description of the methodologies used to allocate and directly assign costs between MAIT and its affiliates by service category or function, including any changes to such cost allocation methodologies from the prior year, and the reasons and justification for those changes; the magnitude of such costs that have been allocated or directly assigned between MAIT and each affiliate by service category or function; and a copy of any service agreement between MAIT and any MAIT affiliate that went into effect during the Rate Year.

II. Description of Filing

As required under section VI of the Protocols, this Informational Filing includes the following information.

A. ATRR and True-up reflected in the 2021 PTRR

Under the Protocols, the ATRR is defined as:

the actual net transmission revenue requirement calculated and posted on the PJM website no later than June 1 of each year subsequent to calendar year 2017 for the immediately preceding calendar year in accordance with MAIT's Formula Rate and based upon MAIT's actual costs and expenditures.

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Under the Protocols, “True-up” means the difference between the revenues collected by PJM based on the PTRR (net of the True-up from the prior year) and the ATRR for the same Rate Year. The True-up is defined as a component of the PTRR.

The ATRR for Rate Year 2019 and True-up for Rate Year 2019, both posted on June 1, 2020, are provided as Attachment A to this Informational Filing. The True-up for Rate Year 2019 was included as a component of the 2021 PTRR.

B. 2021 PTRR

The 2021 PTRR, as posted on October 5, 2020, included sufficient information to determine: (i) that input data under the Formula Rate are properly recorded in any underlying workpapers; (ii) that MAIT has properly applied the Formula Rate and the Protocols; (iii) the accuracy of data and the consistency with the Formula Rate of the transmission revenue requirement and rates under review; (iv) the extent of Accounting Changes that affect Formula Rate inputs; and (v) the reasonableness and prudence of actual or projected costs.

The 2021 PTRR, as posted, is provided as Attachment B to this Informational Filing.

C. Corrections or Adjustments

There have not been any corrections or adjustments made to the 2021 PTRR since the October 5, 2020 posting.

D. Ongoing Disputes

There are no ongoing disputes concerning the 2021 PTRR.

E. Affiliate Cost Allocation

Under the Protocols, “Rate Year” is defined as “the twelve consecutive month period that begins on January 1 and continues through December 31.” For this provision of the Protocols, MAIT is utilizing the most recent complete calendar year as the “Rate Year” – *i.e.*, 2020.

A detailed description of the methodologies used to allocate and directly assign costs between MAIT and its affiliates for service category or function may be found in the cost allocation methodologies set forth in the Service Agreement entered into between FirstEnergy Service Company and each of the associate companies listed therein. There were no changes to the methodologies in the Rate Year. A copy of the Service Agreement is provided as Attachment C to this Informational Filing.

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The magnitude of such costs that have been allocated or directly assigned between MAIT and each affiliate by service category or function may be found on pages 429, 429.1, 429.2, 450.1, 450.2, 450.3, 450.4, and 450.5 of MAIT's most recent FERC Form No. 1. The relevant pages are provided as Attachment D to this Informational Filing.

The Protocols also require copies of any service agreement between MAIT and any MAIT affiliate that went into effect during the Rate Year. There were no such service agreements for the Rate Year.

F. Informational Purposes Only

As specified in section VI of the Protocols, this filing is informational only. Any challenges to the implementation of the MAIT Formula Rate must be made through the challenge procedures described in Section IV of the Protocols or in a separate complaint proceeding, and not in response to this Informational Filing.

III. Communications

Communications with respect to the Information Filing should be directed to the following individuals whose names should be entered on the official service list for this docket.³

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

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IV. Notice and Service

As required by section VI of the Protocols, within five (5) days of the submission of this Informational Filing, MAIT shall coordinate with PJM to provide notice of the Informational Filing via an email exploder list and by posting the docket number assigned to this Informational Filing on the PJM website.⁴

MAIT has served a copy of this Informational Filing on the parties listed on the Commission's official service list for Docket No. ER17-211.

V. Conclusion

Please contact the undersigned with any questions regarding this matter.

Respectfully submitted,

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⁴ This notice is subject to the protection of any confidential information contained in the Informational Filing, as needed, under non-disclosure agreements that are based on the Commission's Model Protective Order.

Attachment A
ATRR and True-up
For Rate Year 2019

June 1, 2021

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2019

Line No.	(1)	(2)	(3)	(4)	(5)
			Mid-Atlantic Interstate Transmission, LLC		Allocated Amount
1	GROSS REVENUE REQUIREMENT [page 3, line 43, col 5]				\$ 226,923,860
	REVENUE CREDITS	(Note T)	Total	Allocator	
2	Account No. 451	(page 4, line 29)	408	TP 1.00000	408
3	Account No. 454	(page 4, line 30)	3,761,087	TP 1.00000	3,761,087
4	Account No. 456	(page 4, line 31)	1,440,414	TP 1.00000	1,440,414
5	Revenues from Grandfathered Interzonal Transactions		-	TP 1.00000	-
6	Revenues from service provided by the ISO at a discount		-	TP 1.00000	-
7	TEC Revenue	Attachment 11, Page 2, Line 3, Col. 12	17,061,730	TP 1.00000	17,061,730
8	TOTAL REVENUE CREDITS (sum lines 2-7)		22,263,639		22,263,639
9	True-up Adjustment with Interest	Attachment 13, Line 28			-
10	NET REVENUE REQUIREMENT	(Line 1 - Line 8 + Line 9)			\$ 204,660,220
	DIVISOR				Total
11	1 Coincident Peak (CP) (MW)			(Note A)	6,025.0
12	Average 12 CPs (MW)			(Note CC)	5,268.3
13	Annual Rate (\$/MW/Yr)	(line 10 / line 11)	Total 33,968.24		
			Peak Rate		Off-Peak Rate
14	Point-to-Point Rate (\$/MW/Year)	(line 10 / line 12)	Total 38,847.47		Total 38,847.47
15	Point-to-Point Rate (\$/MW/Month)	(line 14/12)	3,237.29		3,237.29
16	Point-to-Point Rate (\$/MW/Week)	(line 14/52)	747.07		747.07
17	Point-to-Point Rate (\$/MW/Day)	(line 16/5; line 16/7)	149.41		106.72
18	Point-to-Point Rate (\$/MWh)	(line 14/4,160; line 14/8,760)	9.34		4.43

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2019

Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data		For the 12 months ended 12/31/2019	
		Mid-Atlantic Interstate Transmission, LLC			
(1)	(2)	(3)	(4)	(5)	
Line No.	Source	Company Total	Allocator	Transmission (Col 3 times Col 4)	
RATE BASE:					
GROSS PLANT IN SERVICE					
1	Production	-	NA		
2	Transmission	1,584,539,137	TP	1.00000	1,584,539,137
3	Distribution	-	NA		
4	General & Intangible	58,074,461	W/S	1.00000	58,074,461
5	Common	-	CE	1.00000	-
6	TOTAL GROSS PLANT (sum lines 1-5)	1,642,613,598	GP=	100.000%	1,642,613,598
ACCUMULATED DEPRECIATION					
7	Production	-	NA		
8	Transmission	337,285,481	TP	1.00000	337,285,481
9	Distribution	-	NA		
10	General & Intangible	10,101,939	W/S	1.00000	10,101,939
11	Common	-	CE	1.00000	-
12	TOTAL ACCUM. DEPRECIATION (sum lines 7-11)	347,387,419			347,387,419
NET PLANT IN SERVICE					
13	Production (line 1- line 7)	-			
14	Transmission (line 2- line 8)	1,247,253,657			1,247,253,657
15	Distribution (line 3 - line 9)	-			
16	General & Intangible (line 4 - line 10)	47,972,522			47,972,522
17	Common (line 5 - line 11)	-			
18	TOTAL NET PLANT (sum lines 13-17)	1,295,226,179	NP=	100.000%	1,295,226,179
ADJUSTMENTS TO RATE BASE					
19	Account No. 281 (enter negative)	-	NA		
20	Account No. 282 (enter negative)	(293,770,979)	NP	1.00000	(293,770,979)
21	Account No. 283 (enter negative)	(29,158,121)	NP	1.00000	(29,158,121)
22	Account No. 190	39,293,808	NP	1.00000	39,293,808
23	Account No. 255 (enter negative)	-	NP	1.00000	-
24	Unfunded Reserve Plant-related (enter negative)	-	DA	1.00000	-
25	Unfunded Reserve Labor-related (enter negative)	-	DA	1.00000	-
26	CWIP	-	DA	1.00000	-
27	Unamortized Regulatory Asset	3,679,596	DA	1.00000	3,679,596
28	Unamortized Abandoned Plant	-	DA	1.00000	-
29	TOTAL ADJUSTMENTS (sum lines 19-28)	(279,955,696)			(279,955,696)
30	LAND HELD FOR FUTURE USE	-	TP	1.00000	-
31	WORKING CAPITAL (Note H)				
32	CWC	10,247,169			10,089,922
33	Materials & Supplies (Note G)	-	TE	0.98152	-
34	Prepayments (Account 165)	479,933	GP	1.00000	479,933
35	TOTAL WORKING CAPITAL (sum lines 32 - 34)	10,727,102			10,569,855
36	RATE BASE (sum lines 18, 29, 30, & 35)	1,025,997,585			1,025,840,338

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2019

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
O&M					
1	Transmission	321.112.b (Attachment 20, page 1, line 112)	68,063,880	TE	0.98152
2	Less LSE Expenses Included in Transmission O&M Accounts (Note W)		48,493	DA	1.00000
3	Less Account 565	321.96.b	-	DA	1.00000
4	Less Account 566	321.97.b	7,650,763	DA	1.00000
5	A&G	323.197.b (Attachment 20, page 2, line 197)	14,816,536	W/S	1.00000
6	Less FERC Annual Fees		-	W/S	1.00000
7	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		95,169	W/S	1.00000
8	Plus Transmission Related Reg. Comm. Exp. (Note I)		-	TE	0.98152
9	PBOP Expense Adjustment in Year	Attachment 6, Line 9	(759,401)	DA	1.00000
10	Common	356.l	-	CE	1.00000
11	Account 407.3 Amortization of Regulatory Assets	Attachment 16a, 16b, 16c, Line 15, Col. 5	860,406	DA	1.00000
12	Account 566 Amortization of Regulatory Assets	321.97.b (notes)	-	DA	1.00000
13	Acct. 566 Miscellaneous Transmission Expense (less amortization of regulatory asset)	321.97.b - line 12	7,650,763	DA	1.00000
14	Total Account 566 (sum lines 12 & 13, ties to 321.97.b)		7,650,763		
15	TOTAL O&M (sum lines 1, 5, 8, 9, 10, 11, 14 less 2, 3, 4, 6, 7)		82,837,759		81,579,779
DEPRECIATION AND AMORTIZATION EXPENSE					
16	Transmission	336.7.b (Note U)	34,316,420	TP	1.00000
17	General & Intangible	336.1.f & 336.10.f (Note U)	3,227,114	W/S	1.00000
18	Common	336.11.b (Note U)	-	CE	1.00000
19	Amortization of Abandoned Plant	Attachment 17, Line 15, Col. 5 (Note BB)	-	DA	1.00000
20	TOTAL DEPRECIATION (sum lines 16 - 19)		37,543,534		37,543,534
TAXES OTHER THAN INCOME TAXES (Note J)					
LABOR RELATED					
21	Payroll	263.i (Attachment 7, line 1z)	585,815	W/S	1.00000
22	Highway and vehicle	263.i (Attachment 7, line 2z)	-	W/S	1.00000
23	PLANT RELATED				
24	Property	263.i (Attachment 7, line 3z)	97,165	GP	1.00000
25	Gross Receipts	263.i (Attachment 7, line 4z)	-	NA	-
26	Other	263.i (Attachment 7, line 5z)	24	GP	1.00000
27	Payments in lieu of taxes	Attachment 7, line 6z	-	GP	1.00000
28	TOTAL OTHER TAXES (sum lines 21 - 27)		683,004		683,004
INCOME TAXES (Note K)					
29	T=1 - [(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p) =		28.89%		
30	CIT=(T/1-T) * (1-(WCLTD/R)) =		31.93%		
where WCLTD=(page 4, line 22) and R=(page 4, line 25) and FIT, SIT & p are as given in footnote K.					
31	1 / (1 - T) = (from line 29)		1.4063		
32	Amortized Investment Tax Credit (266.8.f) (enter negative)		(99,685)		
33	Tax Effect of Permanent Differences and AFUDC Equity (Attachment 15, Line 1, Col. 3) [Notes D & Y]		598,660		
34	(Excess)/Deficient Deferred Income Taxes (Attachment 15, Lines 2 & 3, Col. 3) [Notes E & Y]		(10,870)		
35	Income Tax Calculation = line 30 * line 40		25,762,978	NA	25,759,030
36	ITC adjustment (line 31 * line 32)		(140,188)	NP	(140,188)
37	Permanent Differences and AFUDC Equity Tax Adjustment (line 31 * line 33)		841,904	DA	841,904
38	(Excess)/Deficient Deferred Income Tax Adjustment (line 31 * line 34)		(15,287)	DA	(15,287)
39	Total Income Taxes	sum lines 35 through 38	26,449,407		26,445,459
40	RETURN	[Rate Base (page 2, line 36) * Rate of Return (page 4, line 25)]	80,684,450.12	NA	80,672,084
GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)					
41		(sum lines 15, 20, 28, 39, 40)	228,198,154		226,923,860
42	ADDITIONAL INCENTIVE REVENUE	Attachment 11, page 2, line 4, col 11 (Note AA)	0		0
43	GROSS REV. REQUIREMENT	(line 41 + line 42)	228,198,154		226,923,860

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2019

Mid-Atlantic Interstate Transmission, LLC

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
SUPPORTING CALCULATIONS AND NOTES						
TRANSMISSION PLANT INCLUDED IN ISO RATES						
1	Total transmission plant (page 2, line 2, column 3)					1,584,539,137
2	Less transmission plant excluded from ISO rates (Note M)					
3	Less transmission plant included in OATT Ancillary Services (Note N)					
4	Transmission plant included in ISO rates (line 1 less lines 2 & 3)					1,584,539,137
5	Percentage of transmission plant included in ISO Rates (line 4 divided by line 1)				TP=	1.00000
TRANSMISSION EXPENSES						
6	Total transmission expenses (page 3, line 1, column 3)					68,063,880
7	Less transmission expenses included in OATT Ancillary Services (Note L)					1,257,980
8	Included transmission expenses (line 6 less line 7)					66,805,900
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)					0.98152
10	Percentage of transmission plant included in ISO Rates (line 5)				TP	1.00000
11	Percentage of transmission expenses included in ISO Rates (line 9 times line 10)				TE=	0.98152
WAGES & SALARY ALLOCATOR (W&S)						
	Form 1 Reference	\$	TP		Allocation	
12	Production 354.20.b		0.00		-	
13	Transmission 354.21.b		1.00		-	
14	Distribution 354.23.b		0.00		-	W&S Allocator
15	Other 354.24,25,26.b		0.00		-	(\$ / Allocation)
16	Total (sum lines 12-15)		-		-	= 1.00000 = WS
COMMON PLANT ALLOCATOR (CE) (Note O)						
		\$			% Electric	W&S Allocator
17	Electric 200.3.c	1,481,080,066.00			(line 17 / line 20)	(line 16)
18	Gas 201.3.d	-			1.00000 *	1.00000 =
19	Water 201.3.e	-				CE
20	Total (sum lines 17 - 19)	1,481,080,066.00				1.00000
RETURN (R)						
21	Preferred Dividends (118.29c) (positive number)					-
WGTED COST OF CAPITAL (WCLTD)						
		\$	(Note C)	Cost	Weighted	
22	Long Term Debt (112.24.c) (Attachment 8, Line 14, Col. 7) (Note X)	449,900,326	40%	0.0421	0.0168 =	WCLTD
23	Preferred Stock (112.3d) (Attachment 8, Line 14, Col. 2) (Note X)	-	0%	0.0000	0.0000	
24	Common Stock (Attachment 8, Line 14, Col. 6) (Note X)	719,998,035	60%	0.1030	0.0618	
25	Total (sum lines 22-24)	1,169,898,361			0.0786 =	R
REVENUE CREDITS						
ACCOUNT 447 (SALES FOR RESALE)						
26	a. Bundled Non-RQ Sales for Resale (311.x.h)	(310-311)	(Note Q)			-
27	b. Bundled Sales for Resale included in Divisor on page 1					-
28	Total of (a)-(b)					-
29	ACCOUNT 451 (MISCELLANEOUS SERVICE REVENUE) (Note S)		(300.17.b) (Attachment 21, line 1z)			408
30	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)		(300.19.b) (Attachment 21, line 2z)			3,761,087
31	ACCOUNT 456 (OTHER ELECTRIC REVENUE) (Note V)		(330.x.n) (Attachment 21, line 3z)			1,440,414

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2019

Mid-Atlantic Interstate Transmission, LLC

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note
Letter

- A As provided by PJM and in effect at the time of the annual rate calculations pursuant to Section 34.1 of the PJM OATT. Includes combined CPs for Met-Ed and Penelec zones.
 - B Prepayments shall exclude prepayments of income taxes.
 - C In its order approving the transfer of Penelec's and Met-Ed's transmission assets to MAIT, the Commission approved MAIT's commitment to apply a 50 percent equity/50 percent debt capital structure for ratemaking purposes for a two-year transition period. Pennsylvania Electric, 154 FERC ¶ 61,109 at P 51. Consequently, for the first two years (i.e., calendar years 2017 and 2018) the hypothetical capital structure will be used instead of the actual calculation. Per the Settlement Agreement in docket number ER17-211-000, beginning in calendar year 2019, the equity component of MAIT's capital structure to be used in calculating charges under the formula rate shall be the lower of (i) MAIT's actual equity component as calculated in accordance with Attachment 8 or (ii) 60%.
 - D Includes the annual income tax cost or benefits due to permanent differences or differences between the amounts of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction.
 - E Upon enactment of changes in tax law, income tax rates (including changes in apportionment) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes. Amounts to be included will be January 1, 2017 and thereafter.
 - F The balances in Accounts 190, 281, 282 and 283, should exclude all FASB 106 or 109 related amounts. For example, any and all amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109 should be excluded. The balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note K. Account 281 is not allocated.
 - G Identified in Form 1 as being only transmission related.
 - H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 15, column 5 minus amortization of regulatory assets (page 3, lines 11 & 12, col. 5). Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, line 57 in the Form 1.
 - I Line 7 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 8 - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
 - J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
 - K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 31).
- | | | |
|------------------|-------|---------------------------------------------------------------|
| Inputs Required: | FIT = | 21.00% |
| | SIT = | 9.99% (State Income Tax Rate or Composite SIT) |
| | p = | (percent of federal income tax deductible for state purposes) |
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1 - 561.3, and 561.BA, and related to generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
 - M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
 - N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
 - O Enter dollar amounts
 - P Debt cost rate will be set at 4.5% until such time as debt is issued by MAIT. Once debt is issued, the long-term debt cost rate will be the weighted average of the rates for all outstanding debt instruments, calculated within Attachment 10, col. j. Consistent with Note C, there will be no preferred stock cost, consistent with MAIT's commitment to use a hypothetical 50%/50% capital structure until calendar year 2019. Thereafter, Preferred cost rate = preferred dividends (line 21) / preferred outstanding (line 23). No change in ROE may be made absent a filing with FERC under Section 205 or Section 206 of the Federal Power Act. Per the Settlement Agreement in Docket No. ER17-211-000, MAIT's stated ROE is set to 10.30% (9.8% base ROE plus 50 basis point adder for RTO participation).
 - Q Line 28 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
 - R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
 - S Excludes revenues unrelated to transmission services.
 - T The revenues credited on page 1, lines 2-6 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. The revenue on line 7 is supported by it own reference.
 - U Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
 - V On Page 4, Line 31, enter revenues from RTO settlements that are associated with NTS and firm Point-to-Point Service for which the load is not included in the divisor to derive Met-Ed's and Penelec's zonal rates. Exclude non-firm Point-to-Point revenues and revenues related to RTEP projects.
 - W Account Nos. 561.4, 561.8, and 575.7 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
 - X Calculate using a 13 month average balance.
 - Y Calculate using average of beginning and end of year balance.
 - Z Includes only CWIP authorized by the Commission for inclusion in rate base.
 - AA Any actual ROE incentive must be approved by the Commission; therefore, line will remain zero until a project(s) is granted an ROE incentive adder.
 - BB Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Utility must submit a Section 205 filing to recover the cost of abandoned plant.
 - CC Peak as would be reported on page 401, column d of Form 1 at the time of Met-Ed's and Penelec's zonal peak for the twelve month period ending October 31 of the calendar year used to calculate rates. The projection year will utilize the most recent preceding 12-month period at the time of the filing.
 - DD Includes transmission-related balance only.

Schedule 1A Rate Calculation

1	\$ 1,257,980	Attachment H-28A, Page 4, Line 7
2	100,699	Revenue Credits for Sched 1A - Note A
3	\$ 1,157,281	Net Schedule 1A Expenses (Line 1 - Line 2)
4	33,372,348	Annual MWh in Met-Ed and Penelec Zones - Note B
5	\$ 0.0347	Schedule 1A rate \$/MWh (Line 3/ Line 4)

Note:

- A Revenues received pursuant to PJM Schedule 1A revenue allocation procedures for transmission service outside of Met-Ed's and Penelec's zones during the year used to calculate rates under Attachment H-28A.
- B Load expressed in MWh consistent with load used for billing under Schedule 1A for the Met-Ed and Penelec zones. Data from RTO settlement systems for the calendar year prior to the rate year.

Incentive ROE Calculation

Return Calculation		Source Reference	
1	Rate Base	Attachment H-28A, page 2, Line 36, Col. 5	1,025,840,338
2	Preferred Dividends	enter positive Attachment H-28A, page 4, Line 21, Col. 6	0
Common Stock			
3	Proprietary Capital	Attachment 8, Line 14, Col. 1	943,590,005
4	Less Preferred Stock	Attachment 8, Line 14, Col. 2	0
5	Less Accumulated Other Comprehensive Income Account 219	Attachment 8, Line 14, Col. 4	0
6	Less Account 216.1 & Goodwill	Attachment 8, Line 14, Col. 3 & 5	223,591,970
7	Common Stock	Attachment 8, Line 14, Col. 6	719,998,035
Capitalization			
8	Long Term Debt	Attachment H-28A, page 4, Line 22, Col. 3	449,900,326
9	Preferred Stock	Attachment H-28A, page 4, Line 23, Col. 3	0
10	Common Stock	Attachment H-28A, page 4, Line 24, Col. 3	719,998,035
11	Total Capitalization	Attachment H-28A, page 4, Line 25, Col. 3	1,169,898,361
12	Debt %	Total Long Term Debt Attachment H-28A, page 4, Line 22, Col. 4	40.0000%
13	Preferred %	Preferred Stock Attachment H-28A, page 4, Line 23, Col. 4	0.0000%
14	Common %	Common Stock Attachment H-28A, page 4, Line 24, Col. 4	60.0000%
15	Debt Cost	Total Long Term Debt Attachment H-28A, page 4, Line 22, Col. 5	0.0421
16	Preferred Cost	Preferred Stock Attachment H-28A, page 4, Line 23, Col. 5	0.0000
17	Common Cost	Common Stock 10.30%	0.1030
18	Weighted Cost of Debt	Total Long Term Debt (WCLTD) (Line 12 * Line 15)	0.0168
19	Weighted Cost of Preferred	Preferred Stock (Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock (Line 14 * Line 17)	0.0618
21	Rate of Return on Rate Base (ROR)	(Sum Lines 18 to 20)	0.0786
22	Investment Return = Rate Base * Rate of Return	(Line 1 * Line 21)	80,672,084

Income Taxes			
Income Tax Rates			
23	$T = 1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$	Attachment H-28A, page 3, Line 29, Col. 3	28.89%
24	$CIT = (T/1-T) * (1-(WCLTD/R)) =$	Calculated	31.93%
25	$1 / (1 - T) =$ (from line 23)	Attachment H-28A, page 3, Line 31, Col.3	1.4063
26	Amortized Investment Tax Credit (266.8f) (enter negative)	Attachment H-28A, page 3, Line 32, Col. 3	(99,685.00)
27	Tax Effect of Permanent Differences and AFUDC Equity	Attachment H-28A, page 3, Line 33, Col. 3	598,660.00
28	(Excess)/Deficient Deferred Income Taxes	Attachment H-28A, page 3, Line 34, Col. 3	(10,870.00)
29	Income Tax Calculation	(line 22 * line 24)	25,759,029.93
30	ITC adjustment	(line 25 * line 26)	(140,188.36)
31	Permanent Differences and AFUDC Equity Tax Adjustment	Attachment H-28A, page 3, Line 37, Col. 3	841,903.64
32	(Excess)/Deficient Deferred Income Tax Adjustment	Attachment H-28A, page 3, Line 38, Col. 3	(15,286.63)
33	Total Income Taxes	Sum lines 29 to 32	26,445,458.59

Increased Return and Taxes			
34	Return and Income taxes with increase in ROE	(Line 22 + Line 33)	107,117,542.76
35	Return without incentive adder	Attachment H-28A, Page 3, Line 40, Col. 5	80,672,084.18
36	Income Tax without incentive adder	Attachment H-28A, Page 3, Line 39, Col. 5	26,445,458.59
37	Return and Income taxes <u>without</u> increase in ROE	Line 35 + Line 36	107,117,542.76
38	Return and Income taxes with increase in ROE	Line 34	107,117,542.76
39	Incremental Return and incomes taxes for increase in ROE	Line 38 - Line 37	-
40	Rate Base	Line 1	1,025,840,337.97
41	Incremental Return and incomes taxes for increase in ROE divided by rate base	Line 39 / Line 40	-

Notes:

Line 17 to include an incentive ROE that is used only to determine the increase in return and incomes taxes associated with a specific increase in ROE. Any actual ROE incentive must be approved by the Commission. Until an ROE incentive is approved, line 17 will reflect the current ROE.

Gross Plant Calculation

For the 12 months ended 12/31/2019

		[1] Production	[2] Transmission	[3] Distribution	[4] Intangible	[5] General	[6] Common	[7] Total
1	December 2018	-	1,426,897,300	-	16,674,359	26,562,926	-	1,470,134,584
2	January 2019	-	1,429,037,110	-	16,723,295	27,823,533	-	1,473,583,938
3	February 2019	-	1,442,818,909	-	17,191,531	27,922,011	-	1,487,932,452
4	March 2019	-	1,527,590,837	-	17,437,360	28,878,618	-	1,573,906,815
5	April 2019	-	1,537,171,328	-	17,635,998	28,807,761	-	1,583,615,086
6	May 2019	-	1,581,088,765	-	17,956,251	30,082,862	-	1,629,127,878
7	June 2019	-	1,613,368,401	-	18,030,337	30,541,267	-	1,661,940,006
8	July 2019	-	1,626,810,150	-	18,190,017	37,950,487	-	1,682,950,653
9	August 2019	-	1,648,520,966	-	18,290,526	39,717,325	-	1,706,528,818
10	September 2019	-	1,659,552,153	-	19,042,164	54,670,256	-	1,733,264,573
11	October 2019	-	1,671,062,123	-	19,221,952	55,567,692	-	1,745,851,768
12	November 2019	-	1,686,576,579	-	19,312,721	56,332,166	-	1,762,221,465
13	December 2019	-	1,748,514,164	-	34,200,858	60,203,720	-	1,842,918,742
14	13-month Average [A] [C]	-	1,584,539,137.28	-	19,223,643.88	38,850,817.12	-	1,642,613,598.29

		Production	Transmission	Distribution	Intangible	General	Common	Total
	[B]	205.46.g	207.58.g	207.75.g	205.5.g	207.99.g	356.1	
15	December 2018	-	1,426,908,954	-	16,674,359	26,562,926	-	1,470,146,239
16	January 2019	-	1,429,048,764	-	16,723,295	27,823,533	-	1,473,595,592
17	February 2019	-	1,442,830,564	-	17,191,531	27,922,011	-	1,487,944,106
18	March 2019	-	1,527,602,491	-	17,437,360	28,878,618	-	1,573,918,470
19	April 2019	-	1,537,182,982	-	17,635,998	28,807,761	-	1,583,626,741
20	May 2019	-	1,581,100,419	-	17,956,251	30,082,862	-	1,629,139,532
21	June 2019	-	1,613,380,056	-	18,030,337	30,541,267	-	1,661,951,660
22	July 2019	-	1,626,821,804	-	18,190,017	37,950,487	-	1,682,962,308
23	August 2019	-	1,648,532,621	-	18,290,526	39,717,325	-	1,706,540,473
24	September 2019	-	1,659,563,808	-	19,042,164	54,670,256	-	1,733,276,227
25	October 2019	-	1,671,073,778	-	19,221,952	55,567,692	-	1,745,863,422
26	November 2019	-	1,686,588,233	-	19,312,721	56,332,166	-	1,762,233,120
27	December 2019	-	1,748,525,819	-	34,200,858	60,203,720	-	1,842,930,397
28	13-month Average	-	1,584,550,791.74	-	19,223,643.88	38,850,817.12	-	1,642,625,252.75

Asset Retirement Costs		Production	Transmission	Distribution	Intangible	General	Common
	[B]	205.44.g	207.57.g	207.74.g	company records	207.98.g	company records
29	December 2018	-	11,654	-	-	-	-
30	January 2019	-	11,654	-	-	-	-
31	February 2019	-	11,654	-	-	-	-
32	March 2019	-	11,654	-	-	-	-
33	April 2019	-	11,654	-	-	-	-
34	May 2019	-	11,654	-	-	-	-
35	June 2019	-	11,654	-	-	-	-
36	July 2019	-	11,654	-	-	-	-
37	August 2019	-	11,654	-	-	-	-
38	September 2019	-	11,654	-	-	-	-
39	October 2019	-	11,654	-	-	-	-
40	November 2019	-	11,654	-	-	-	-
41	December 2019	-	11,654	-	-	-	-
42	13-month Average	-	11,654.46	-	-	-	-

Notes:

- [A] Included on Attachment H-28A, page 2, lines 1-6, Col. 3
- [B] Reference for December balances as would be reported in FERC Form 1.
- [C] Balance excludes Asset Retirements Costs
- [D] Met-Ed retained 34.5kV lines

Accumulated Depreciation Calculation

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	
		Production	Transmission	Distribution	Intangible	General	Common	Total	
1	December	2018	-	347,935,391	-	33,148	8,605,076	-	356,573,616
2	January	2019	-	345,962,880	-	134,827	8,648,397	-	354,746,103
3	February	2019	-	345,574,685	-	336,761	8,692,582	-	354,604,028
4	March	2019	-	344,804,476	-	542,947	8,737,788	-	354,085,212
5	April	2019	-	344,659,509	-	751,780	8,783,888	-	354,195,177
6	May	2019	-	338,207,899	-	963,702	8,831,516	-	348,003,118
7	June	2019	-	334,676,108	-	1,177,972	8,881,086	-	344,735,167
8	July	2019	-	333,278,705	-	1,393,634	8,915,106	-	343,587,446
9	August	2019	-	331,588,873	-	1,610,846	8,966,586	-	342,166,305
10	September	2019	-	329,879,577	-	1,833,131	9,036,980	-	340,749,687
11	October	2019	-	329,689,140	-	2,060,962	9,096,161	-	340,846,262
12	November	2019	-	327,160,792	-	2,290,403	9,186,733	-	338,637,928
13	December	2019	-	331,293,214	-	2,531,275	9,281,915	-	343,106,404
14	13-month Average	[A] [C]	-	337,285,480.75	-	1,204,722.18	8,897,216.49	-	347,387,419.42

			Production	Transmission	Distribution	Intangible	General	Common	Total
		[B]	219.20-24.c	219.25.c	219.26.c	200.21.c	219.28.c	356.1	
15	December	2018		347,943,377		33,148	8,605,076		356,581,601
16	January	2019		345,970,884		134,827	8,648,397		354,754,108
17	February	2019		345,582,709		336,761	8,692,582		354,612,052
18	March	2019		344,812,519		542,947	8,737,788		354,093,254
19	April	2019		344,667,571		751,780	8,783,888		354,203,239
20	May	2019		338,215,980		963,702	8,831,516		348,011,199
21	June	2019		334,684,208		1,177,972	8,881,086		344,743,266
22	July	2019		333,286,824		1,393,634	8,915,106		343,595,564
23	August	2019		331,597,011		1,610,846	8,966,586		342,174,442
24	September	2019		329,887,733		1,833,131	9,036,980		340,757,844
25	October	2019		329,697,315		2,060,962	9,096,161		340,854,438
26	November	2019		327,168,987		2,290,403	9,186,733		338,646,123
27	December	2019		331,301,427		2,531,275	9,281,915		343,114,617
28	13-month Average		-	337,293,580.39	-	1,204,722.18	8,897,216.49	-	347,395,519.06

Reserve for Depreciation of Asset Retirement Costs

			Production	Transmission	Distribution	Intangible	General	Common
		[B]		Company Records				
29	December	2018		7,986				
30	January	2019		8,005				
31	February	2019		8,024				
32	March	2019		8,043				
33	April	2019		8,062				
34	May	2019		8,081				
35	June	2019		8,100				
36	July	2019		8,119				
37	August	2019		8,138				
38	September	2019		8,157				
39	October	2019		8,176				
40	November	2019		8,195				
41	December	2019		8,214				
42	13-month Average			8,099.64	-	-	-	-

Notes:

- [A] Included on Attachment H-28A, page 2, lines 7-11, Col. 3
- [B] Reference for December balances as would be reported in FERC Form 1.
- [C] Balance excludes reserve for depreciation of asset retirement costs

ADIT Calculation

	[1]	[2]	[3]	[4]	[5]	[6]
	ADIT Transmission Total (including Plant & Labor Related Transmission ADITs and applicable transmission adjustments from notes below)					
	Acct. No. 281 (enter negative)	Acct. No. 282 (enter negative)	Acct. No. 283 (enter negative)	Acct. No. 190	Acct. No. 255 (enter negative)	Total
		[C]	[D]	[E]	[F]	
1 December 31 2018	-	(283,127,691)	(24,781,778)	38,582,595	-	(269,326,874)
2 December 31 2019	-	(304,414,267)	(33,534,464)	40,005,021	-	(297,943,710)
3 Begin/End Average [A]	-	(293,770,979)	(29,158,121)	39,293,808	-	(283,635,292)

	Acct. No. 281	Acct. No. 282	Acct. No. 283	Acct. No. 190	Acct. No. 255	Total	
	ADIT Total Transmission-related only, including Plant & Labor Related Transmission ADITs (prior to adjustments from notes below)						
	[B]	273.8.k	275.2.k	277.9.k	234.8.c	267.h	
4 December 31 2018			212,122,136	43,826,983	86,661,969	2,329,470	344,940,558
5 December 31 2019			251,657,998	56,947,582	88,970,292	2,229,785	399,805,657
6 Begin/End Average	-		231,890,067	50,387,283	87,816,131	2,279,628	372,373,108

Notes:

- [A] Beginning/Ending Average with adjustments for FAS143, FAS106, FAS109, CIACs and normalization to populate Appendix H-28A, page 2, lines 19-23, col. 3 for accounts 281, 282, 283, 190, and 255, respectively
- [B] Reference for December balances as would be reported in FERC Form 1.
- [C] FERC Account No. 282 is adjusted for the following items.

	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Sale of Property Book Gain Loss	Other: [H]	Normalization [G]
2018	836	(7,746,429)	(63,225,083)		(34,879)	-	-
2019	995	(7,776,446)	(58,670,652)		(35,241)	-	13,725,076

- [D] FERC Account No. 283 is adjusted for the following items.

	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Other: [H]	Normalization [G]
2018	-		15,579,472	3,465,733	-	-	-
2019	-		18,267,045	2,720,093	-	-	2,425,980

- [E] FERC Account No. 190 is adjusted for the following items:

	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Other: [H]	Normalization [G]
2018	3,391	-	34,618,127	13,457,856	-	-	-
2019	5,329	-	37,457,577	11,149,774	-	-	352,591

- [F] See Attachment H-28A, page 5, note K; A utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f).

- [G] Taken from Attachment 5a, page 2, col. 4.

- [H] Include any additional adjustments to ADIT items as may be recognized in the future to be proper for PTRR/ATRR calculation purposes.

ADIT Normalization Calculation

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
	2019 Quarterly Activity and Balances							
Beginning 190 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
38,582,595	117,673	38,700,268	127,168	38,827,436	134,254	38,961,690	161,581	39,123,271
Beginning 190 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
38,582,595	88,980		64,455		34,207		443	
Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
283,127,691	4,580,572	287,708,263	4,950,197	292,658,460	5,226,018	297,884,478	6,289,751	304,174,229
Beginning 282 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
283,127,691	3,463,666		2,509,004		1,331,561		17,232	
Beginning 283 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
24,781,778	809,641	25,591,419	874,974	26,466,392	923,726	27,390,119	1,111,747	28,501,866
Beginning 283 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
24,781,778	612,221		443,480		235,360		3,046	

ADIT Normalization Calculation

	[1]	[2]	[3]	[4]	[5]	
	FERC Form 1 - Year End (sourced from Attachment 5, page 1, line 5)	Prorated year-end less FERC Form 1 Year-end	Sum of FAS143, FAS106, FAS109, CIAC and Other from Attachment 5, page 1, notes	Total Normalization to Attachment 5 (col. 2 - col. 3)	Ending Balance for formula rate (col. 1 - col. 3 - col. 4)	
2019 Activity						
<hr/>						
Pro-rated Total	Pro-rated Ending 190					
188,085	38,770,680	88,970,292	48,965,271	48,612,680	352,591	40,005,021
<hr/>						
Pro-rated Total	Pro-rated Ending 282					
7,321,463	290,449,153	251,657,998	(52,756,269)	(66,481,345)	13,725,076	304,414,267
<hr/>						
Pro-rated Total	Pro-rated Ending 283					
1,294,108	26,075,886	56,947,582	23,413,118	20,987,138	2,425,980	33,534,464

ADIT Detail

For the 12 months ended 12/31/2019

<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>	<u>COLUMN D</u>
	BALANCE AS <u>OF 12-31-18</u>	BALANCE AS <u>OF 12-31-19</u>	AVERAGE <u>BALANCE</u>
ACCOUNT 255:			
Accumulated Deferred Investment Tax Credits	2,329,470	2,229,785	2,279,628
1 TOTAL ACCOUNT 255	<u>2,329,470</u>	<u>2,229,785</u>	
ACCOUNT 282:			
263A MSC-Fed-Norm	965,381	855,335	910,358
263A MSC-PA-Norm	362,804	321,447	342,126
263A-Fed-Norm	10,434,742	10,473,902	10,454,322
263A-PA-Norm	4,041,357	4,038,982	4,040,170
Accelerated Tax Depr-Fed-FT	6,366,207	6,577,208	6,471,708
Accelerated Tax Depr-Fed-Norm	122,813,693	144,866,478	133,840,085
Accelerated Tax Depr-PA-FT	3,338,131	3,382,742	3,360,436
Accelerated Tax Depr-PA-Norm	24,215,805	29,808,947	27,012,376
AFUDC Debt-Fed-Norm	1,704,787	2,045,526	1,875,157
AFUDC Debt-Fed-Norm-Incurred-CWIP	388,904	1,218,078	803,491
AFUDC Debt-Fed-Norm-Reversal-CWIP	(133,632)	(469,074)	(301,353)
AFUDC Debt-PA-Norm	640,683	768,738	704,711
AFUDC Debt-PA-Norm-Incurred-CWIP	146,156	457,771	301,963
AFUDC Debt-PA-Norm-Reversal-CWIP	(50,221)	(176,285)	(113,253)
AFUDC Equity/FAS 43-Fed-FT	2,907,132	5,694,045	4,300,588
AFUDC Equity/FAS 43-Fed-FT-Incurred-CWIP	5,651,392	8,095,956	6,873,674
AFUDC Equity/FAS 43-Fed-FT-Reversal-CWIP	(2,396,582)	(5,218,590)	(3,807,586)
AFUDC Equity/FAS 43-PA-FT	1,092,542	2,139,903	1,616,223
AFUDC Equity/FAS 43-PA-FT-Incurred-CWIP	2,123,874	3,042,576	2,583,225
AFUDC Equity/FAS 43-PA-FT-Reversal-CWIP	(900,670)	(1,961,221)	(1,430,945)
ARO-Fed-Norm	608	723	665
ARO-PA-Norm	228	272	250
Cap Vertical Tree Trimming-Fed-Norm	3,963,510	4,220,462	4,091,986
Cap Vertical Tree Trimming-PA-Norm	2,284,868	2,314,649	2,299,758
Casualty Loss-Fed-Norm	478,266	(42,823)	217,722
Casualty Loss-PA-Norm	1,293,935	1,114,331	1,204,133
FAS 123R - Performance Shares-Fed-Norm	2,674	2,684	2,679
FAS 123R - Performance Shares-PA-Norm	1,005	1,009	1,007
FAS 123R - Restricted Stock-Fed-Norm	(2,973)	(2,983)	(2,978)
FAS 123R - Restricted Stock-PA-Norm	(1,117)	(1,121)	(1,119)
FAS 123R - RSU Capital-Fed-Norm	48,873	49,061	48,967
FAS 123R - RSU Capital-PA-Norm	18,367	18,438	18,402
G Overheads-Fed-Norm	3,465,351	3,474,979	3,470,165
G Overheads-PA-Norm	1,302,328	1,305,947	1,304,138
Life Insurance-Fed-Norm	(31,693)	(28,099)	(29,896)
Life Insurance-PA-Norm	(13,929)	(12,794)	(13,361)
OPEBs-Fed-Norm	(3,921,244)	(3,936,438)	(3,928,841)
OPEBs-PA-Norm	(1,473,659)	(1,479,370)	(1,476,515)
Other Basis Differences-Fed-Norm	(4,821,777)	(4,838,889)	(4,830,333)
Other Basis Differences-PA-Norm	(1,800,043)	(1,805,993)	(1,803,018)
Pensions-Fed-Norm	(814,384)	(817,481)	(815,932)
Pensions-PA-Norm	(306,057)	(307,221)	(306,639)
PT Rebal-Add'l Property RTA-All-Norm	(593,623)	(782,982)	(688,303)
Sale of Property - Book Gain or (Loss)	(26,805)	(27,365)	(27,085)
Tax Depreciation Adjustment - PA	(17)	10,285	5,134
Tax UoP Repair Exp-Fed-Norm	18,976,180	25,026,337	22,001,258
Tax UoP Repair Exp-Fed-Norm-Incurred-CWIP	17,299,772	23,121,176	20,210,474
Tax UoP Repair Exp-Fed-Norm-Reversal-CWIP	(14,272,239)	(20,378,648)	(17,325,444)
Tax UoP Repair Exp-PA-FT	(828,985)	(887,641)	(858,313)
Tax UoP Repair Exp-PA-Norm	7,044,442	9,354,349	8,199,395
Tax UoP Repair Exp-PA-Norm-Incurred-CWIP	6,501,501	8,689,268	7,595,385
Tax UoP Repair Exp-PA-Norm-Reversal-CWIP	(5,363,711)	(7,658,587)	(6,511,149)
2 TOTAL ACCOUNT 282	<u>212,122,136</u>	<u>251,657,998</u>	

ADIT Detail

For the 12 months ended 12/31/2019

<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>	<u>COLUMN D</u>
	BALANCE AS <u>OF 12-31-18</u>	BALANCE AS <u>OF 12-31-19</u>	AVERAGE <u>BALANCE</u>
ACCOUNT 283:			
263A MSC-PA-Norm	26,124	23,146	24,635
263A-PA-Norm	297,616	297,470	297,543
Accelerated Tax Depr-Fed-FT	2,586,676	2,672,410	2,629,543
Accelerated Tax Depr-PA-FT	1,356,327	1,374,454	1,365,391
Accelerated Tax Depr-Fed-Norm	1,463,638	1,436,047	1,449,843
AFUDC debt-Fed-Norm-reversal-CWIP	18,475	18,474	18,475
AFUDC debt-PA-Norm	44,509	44,682	44,596
AFUDC debt-Fed-Norm-incurred-CWIP	8,849	8,849	8,849
AFUDC Equity/FAS 43-Fed-FT	1,181,208	2,313,567	1,747,388
AFUDC Equity/FAS 43-Fed-FT-incurred-CWIP	2,296,237	3,289,496	2,792,867
AFUDC Equity/FAS 43-PA-FT	443,914	869,472	656,693
AFUDC Equity/FAS 43-PA-FT-incurred-CWIP	862,958	1,236,240	1,049,599
Cap Vertical Tree Trimming-PA-Norm	151,723	152,291	152,007
Casualty Loss-Fed-Norm	0	12,832	6,416
Casualty Loss PA-Norm	92,924	80,341	86,633
CIAC-Fed-Norm-reversal-CWIP	1,787,956	1,245,993	1,516,975
CIAC-PA-Norm-reversal-CWIP	805,183	601,506	703,345
Deferred Charge-EIB	15,577	27,813	21,695
FAS109 Gross-up on Non-property Items	485,334	142,723	314,029
FAS123R - Performance Shares-PA-Norm	74	74	74
FAS123R - Restricted Stock-Fed-Norm	806	808	807
FAS123R - RSU Capital-PA-Norm	1,331	1,336	1,334
G Overheads-PA-Norm	93,801	94,061	93,931
Lease ROU Asset & Liability	0	2,322,414	1,161,207
Life Insurance-Fed-Norm	8,585	7,611	8,098
OPEBs-Fed-Norm	1,062,170	1,066,285	1,064,228
Other Basis Differences-Fed-Norm	1,005,410	1,005,725	1,005,568
Pensions-Fed-Norm	220,597	221,436	221,017
Pension/OPEB : Other Deferred Credit or Debit	1,706,983	0	853,492
PJM Receivable	20,938,146	30,015,745	25,476,946
State Income Tax Deductible	206,640	665,993	436,317
Storm Damage	152,064	76,032	114,048
Tax Interest Capitalized-Fed-Norm-Reversal-CWIP	307,692	1,248,184	777,938
Tax Interest Capitalized-PA-Norm-Reversal-CWIP	127,305	480,755	304,030
Tax UoP Repair Exp-Fed-Norm-Reversal-CWIP	2,359,622	2,359,624	2,359,623
Tax UoP Repair Exp-PA-Norm	357,070	357,849	357,460
Tax UoP Repair Exp-PA-Norm-Reversal-CWIP	318,116	318,117	318,117
Vegetation Management	1,035,343	857,727	946,535
3 TOTAL ACCOUNT 283	<u>43,826,983</u>	<u>56,947,582</u>	

ADIT Detail

For the 12 months ended 12/31/2019

<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>	<u>COLUMN D</u>
	BALANCE AS OF 12-31-18	BALANCE AS OF 12-31-19	AVERAGE BALANCE
ACCOUNT 190:			
263A MSC-PA-Norm	261,498	231,690	246,594
263A-PA-Norm	2,826,518	2,837,125	2,831,822
Accelerated Tax Depr-Fed-Norm	26,743,637	26,446,814	26,595,226
AFUDC Debt-Fed-Norm	444,151	445,876	445,014
AFUDC debt-Fed-Norm-incurred-CWIP	88,579	88,579	88,579
AFUDC debt-PA-Norm-reversal-CWIP	1,846	1,846	1,846
AFUDC Equity/FAS 43-Fed-FT-reversal-CWIP	973,764	2,120,384	1,547,074
AFUDC Equity/FAS 43-PA-FT-reversal-CWIP	365,954	796,871	581,413
Asset Retirement Obligation Liability	3,391	5,329	4,360
Cap Vertical Tree Trimming-Fed-Norm	1,510,440	1,516,090	1,513,265
Casualty Loss Fed-Norm	124,637	0	62,319
Charitable Contribution Carryforward	0	1,909	955
CIAC-Fed-Norm	3,694,067	2,851,415	3,272,741
CIAC-Fed-Norm-Incurred-CWIP	2,179,096	1,637,133	1,908,115
CIAC-PA-Norm	2,172,189	1,822,745	1,997,467
CIAC-PA-Norm-Incurred-CWIP	1,021,306	817,628	919,467
Federal NOL	1,324,923	309,218	817,071
FAS123R - Performance Shares-Fed-Norm	724	727	726
FAS123R - Restricted Stock-PA-Norm	80	81	81
FAS123R - RSU Capital-Fed-Norm	13,239	13,289	13,264
G Overheads-Fed-Norm	938,679	941,287	939,983
ITC FAS 109	946,495	905,992	926,244
Life Insurance-PA-Norm	1,003	922	963
NOL Deferred Tax Asset - LT PA	75,908	3,358,103	1,717,006
OPEBs-PA-Norm	106,713	107,126	106,920
Other Basis Differences-PA-Norm	129,628	130,057	129,843
Pensions-PA-Norm	22,038	22,121	22,080
PJM Payable	26,856,534	26,856,534	26,856,534
Tax Interest Capitalized-Fed-Norm	1,124,158	1,867,130	1,495,644
Tax Interest Capitalized-Fed-Norm-Incurred-CWIP	1,521,154	3,161,351	2,341,253
Tax Interest Capitalized-PA-Norm	646,712	914,307	780,510
Tax Interest Capitalized-PA-Norm-Incurred-CWIP	740,514	1,356,923	1,048,719
Tax UoP Repair Exp-Fed-Norm	3,641,211	3,622,951	3,632,081
Tax UoP Repair Exp-Fed-Norm-Incurred-CWIP	3,184,353	3,184,353	3,184,353
Tax UoP Repair Exp-PA-Norm	336,828	360,660	348,744
Tax UoP Repair Exp-PA-Norm-Incurred-CWIP	235,726	235,726	235,726
Vegetation Management	2,404,276	0	1,202,138
4 TOTAL ACCOUNT 190	86,661,969	88,970,292	87,816,131

1 **Calculation of PBOP Expenses**

2	<u>MAIT</u>	<u>Amount</u>	<u>Source</u>
3	Total FirstEnergy PBOP expenses	(108,686,300)	FirstEnergy 2015 Actuarial Study
4	Labor dollars (FirstEnergy)	2,024,261,894	FirstEnergy 2015 Actual: Company Records
5	cost per labor dollar (line 3 / line 4)	-\$0.0537	
6	labor (labor not capitalized) current year	19,757,511	MAIT Labor: Company Records
7	PBOP Expense for current year (line 5 * line 6)	(1,060,817)	
8	PBOP expense in Account 926 for current year	(301,416)	MAIT Account 926: Company Records
9	PBOP Adjustment for Attachment H-28A, page 3, line 9 (line 7 - line 8)	(759,401)	

10 Lines 3-4 cannot change absent a Section 205 or 206 filing approved or accepted by FERC in a separate proceeding

Taxes Other than Income Calculation

		[A]	Dec 31, 2019
1	Payroll Taxes		
1a	Federal - Other	263.i	585,815
1b		263.i	-
1c		263.i	-
1z	Payroll Taxes Total		585,815
2	Highway and Vehicle Taxes		
2a		263.i	-
2z	Highway and Vehicle Taxes		-
3	Property Taxes		
3a	Property Tax	263.i	97,165
3b			-
3c			-
3z	Property Taxes		97,165
4	Gross Receipts Tax		
4a		263.i	-
4z	Gross Receipts Tax		-
5	Other Taxes		
5a	Sales & Use Tax	263.i	24
5b		263.i	-
5c			-
5z	Other Taxes		24
6z	Payments in lieu of taxes		
7	Total other than income taxes (sum lines 1z, 2z, 3z, 4z, 5z, 6z) [tie to 114.14c]		\$683,004

Notes:

[A] Reference for December balances as would be reported in FERC Form 1.

Capital Structure Calculation

For the 12 months ended 12/31/2019

		[1] Proprietary Capital	[2] Preferred Stock	[3] Account 216.1	[4] Account 219	[5] Goodwill	[6] Common Stock	[7] Long Term Debt
	[A]	112.16.c	112.3.d	112.12.c	112.15.c	233.5.f	1) - (2) - (3) - (4) - (5)	112.24.c
1	December 2018	\$927,028,530				\$223,591,970	703,436,560	\$449,894,709
2	January 2019	\$933,714,572				\$223,591,970	710,122,602	\$449,895,645
3	February 2019	\$938,355,093				\$223,591,970	714,763,123	\$449,896,581
4	March 2019	\$945,609,776				\$223,591,970	722,017,806	\$449,897,517
5	April 2019	\$951,714,505				\$223,591,970	728,122,535	\$449,898,454
6	May 2019	\$956,273,545				\$223,591,970	732,681,575	\$449,899,390
7	June 2019	\$961,706,111				\$223,591,970	738,114,141	\$449,900,326
8	July 2019	\$968,166,382				\$223,591,970	744,574,412	\$449,901,262
9	August 2019	\$974,614,100				\$223,591,970	751,022,130	\$449,902,198
10	September 2019	\$923,033,373				\$223,591,970	699,441,403	\$449,903,135
11	October 2019	\$928,734,062				\$223,591,970	705,142,092	\$449,904,071
12	November 2019	\$934,821,003				\$223,591,970	711,229,033	\$449,905,007
13	December 2019	\$922,899,009	-	-	-	\$223,591,970	699,307,039	\$449,905,943
14	13-month Average	943,590,005	-	-	-	223,591,970	719,998,035	449,900,326

Notes:

[A] Reference for December balances as would be reported in FERC Form 1.

Stated Value Inputs

**Formula Rate Protocols
Section VIII.A**

1. Rate of Return on Common Equity ("ROE")

MAIT's stated ROE is set to: 10.3%

2. Postretirement Benefits Other Than Pension ("PBOP")

**sometimes referred to as Other Post Employment Benefits, or "OPEB"*

Total FirstEnergy PBOP expenses (108,686,300)
Labor dollars (FirstEnergy) 2,024,261,894

3. Depreciation Rates

FERC Account	Depr %
352	1.28%
353	2.05%
354	1.39%
355	2.32%
356	2.68%
356.1	1.27%
358	2.52%
359	0.87%
390.1	2.90%
390.2	1.24%
391.1	0.63%
391.2	18.82%
392	4.84%
393	0.01%
394	4.62%
395	0.00%
396	0.47%
397	1.80%
398	0.32%
303	14.29%

4. Net Plant Allocator

If the Net Plant (NP) allocator becomes anything other than 1.000 (or 100%), MAIT must make a Section 205 filing to seek approval of any new depreciation or amortization rates applicable to production and/or distribution plant accounts.

5. Land Rights

If Land Rights (Account 350) are acquired by MAIT, it must make a Section 205 filing to establish the appropriate depreciation rate.

Debt Cost Calculation

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT

YEAR ENDED 12/31/2019

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	Issue Date	Maturity Date	ORIGINAL ISSUANCE (table 2, col. cc)	Net Proceeds At Issuance (table 2, col. hh)	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year* z* ((col e. * col. F)/12)	Weighted Outstanding Ratios (col. g/col. g total)	Effective Cost Rate (Table 2, Col. II)	Weighted Debt Cost at t = N (h) * (i)
Long Term Debt 12/31/2019										
First Mortgage Bonds:										
(1) 4.10%, Senior Unsecured Notes	5/10/2018	5/15/2028	\$ 450,000,000	\$ 445,906,699	\$ 446,565,792	12.00	\$ 446,565,792	100.00%	4.21%	4.21%
Total			\$ 450,000,000		\$ 446,565,792		\$ 446,565,792	100.000%	4.21%	**

t = time
The current portion of long term debt is included in the Net Amount Outstanding at t = N in these calculations.
The outstanding amount (column (e)) for debt retired during the year is the outstanding amount at the last month it was outstanding.
* z = Average of monthly balances for months outstanding during the year (average of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month).
Interim (individual debenture) debt cost calculations shall be taken to four decimals in percentages (7.2300%, 5.2582%); Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).
** This Total Weighted Average Debt Cost will be shown on page 4, line 22, column 5 of formula rate Attachment H-28A.

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

YEAR ENDED 12/31/2019

	(aa)	(bb)	(cc)	(dd)	(ee)	(ff)	(gg)	(hh)	(ii)	(jj)	(kk)	(ll)
	Issue Date	Maturity Date	Amount Issued	(Discount) Premium at Issuance	Issuance Expense	Loss/Gain on Recquired Debt	Less Related ADIT	Net Proceeds (col. cc + col. dd + col. ee + col. ff)	Net Proceeds Ratio ((col. cc / col. hh)*100)	Coupon Rate	Annual Interest (col. cc * col. jj)	Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)
Long Term Debt Is Affiliate												
(1) 4.10%, Senior Unsecured Notes	5/10/2018	5/15/2028	\$ 450,000,000	\$ (112,500)	3,980,801	-	xxx	\$ 445,906,699	99.0904	\$0.04100	\$ 18,450,000	4.21%
TOTALS			\$ 450,000,000	(112,500)	\$ 3,980,801	-	xxx	\$ 445,906,699			\$ 18,450,000	

* YTM at issuance calculated from an acceptable bond table or from YTM = Internal Rate of Return (IRR) calculation
Effective Cost Rate of Individual Debenture (YTM at issuance): the t=0 Cashflow C₀ equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows (C₁, C₂, etc.).

Transmission Enhancement Charge (TEC) Worksheet
To be completed in conjunction with Attachment H-28A

(1)	(2)	(3)	(4)
Line No.	Reference	Transmission	Allocator
1	Gross Transmission Plant - Total Attach. H-28A, p. 2, line 2, col. 5 (Note A)	\$ 1,584,539,137	
2	Net Transmission Plant - Total Attach. H-28A, p. 2, line 14, col. 5 (Note B)	\$ 1,247,253,657	
O&M EXPENSE			
3	Total O&M Allocated to Transmission Attach. H-28A, p. 3, line 15, col. 5	\$ 81,579,779	
4	Annual Allocation Factor for O&M (line 3 divided by line 1, col. 3)	5.148486%	5.148486%
GENERAL, INTANGIBLE, AND COMMON (G, I, & C) DEPRECIATION EXPENSE			
5	Total G, I, & C depreciation expense Attach. H-28A, p. 3, lines 17 & 18, col. 5	\$ 3,227,114	
6	Annual allocation factor for G, I, & C depreciation expense (line 5 divided by line 1, col. 3)	0.203663%	0.203663%
TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes Attach. H-28A, p. 3, line 28, col. 5	\$ 683,004	
8	Annual Allocation Factor for Other Taxes (line 7 divided by line 1, col. 3)	0.043104%	0.043104%
9	Annual Allocation Factor for Expense Sum of line 4, 6, & 8		5.395253%
INCOME TAXES			
10	Total Income Taxes Attach. H-28A, p. 3, line 39, col. 5	\$ 26,445,459	
11	Annual Allocation Factor for Income Taxes (line 10 divided by line 2, col. 3)	2.120295%	2.120295%
RETURN			
12	Return on Rate Base Attach. H-28A, p. 3, line 40, col. 5	\$ 60,672,084	
13	Annual Allocation Factor for Return on Rate Base (line 12 divided by line 2, col. 3)	6.467977%	6.467977%
14	Annual Allocation Factor for Return Sum of line 11 and 13		8.588272%

Columns 5-9 (page 1) only applies with incentive ROE project(s) (Note F)

(5)	(6)	(7)	(8)	(9)
Line No.	Reference	Transmission	Allocator	
INCOME TAXES				
10b	Total Income Taxes Attachment 2, line 33	\$ 26,445,459		
11b	Annual Allocation Factor for Income Taxes (line 10b divided by line 2, col. 3)	2.120295%		2.120295%
RETURN				
12b	Return on Rate Base Attachment 2, line 22	\$ 60,672,084		
13b	Annual Allocation Factor for Return on Rate Base (line 12b divided by line 2, col. 3)	6.467977%		6.467977%
14b	Annual Allocation Factor for Return Sum of line 11b and 13b			8.588272%
15	Additional Annual Allocation Factor for Return Line 14 b, col. 9 less line 14, col. 4			0.00000%

Transmission Enhancement Charge (TEC) Worksheet
 To be completed in conjunction with Attachment H-28A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Project Name	RTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Return	Project Depreciation Expense	Annual Revenue Requirement	Additional Incentive Annual Allocation Factor for Return (Note F)	Total Annual Revenue Requirement	True-up Adjustment	Net Revenue Requirement with True-up
			(Note C & H)	(Page 1, line 9)	(Col. 3 * Col. 4)	(Note D & H)	Page 1, line 14	(Note E)	(Sum Col. 5, 8, & 9)	(Col. 6 * Page 1, line 15, Col. 9)	(Sum Col. 10 & 11)	(Note G)	(Sum Col. 12 & 13)
2a	Install 230kV series reactor and 2- 100MVAR PLC switched capacitors at Huntsdewey	b0215	\$ 12,637,431	5.395253%	\$681,821	\$ 10,226,368	8.588272%	\$878,268	\$ 193,353	\$1,753,442	-	\$1,753,442	1753442.45
2b	Install 250 MVAR capacitor at Keystone 500 kV	b0549	\$ 3,207,134	5.395253%	\$173,033	\$ 2,833,315	8.588272%	\$243,333	\$ 44,258	\$460,624	-	\$460,624	\$460,624
2c	Install 25 MVAR capacitor at Stanton 115 kV substation	b0551	\$ 1,380,393	5.395253%	\$74,478	\$ 1,113,735	8.588272%	\$95,651	\$ 18,940	\$189,066	-	\$189,066	\$189,066
2d	Install 50 MVAR capacitor at Malone 230 kV substation	b0552	\$ 1,038,335	5.395253%	\$56,021	\$ 943,719	8.588272%	\$81,049	\$ 14,329	\$151,399	-	\$151,399	\$151,399
2e	Install 50 MVAR capacitor at Raystown 230 kV substation	b0553	\$ 927,947	5.395253%	\$50,065	\$ 813,444	8.588272%	\$70,376	\$ 12,806	\$133,247	-	\$133,247	\$133,247
2f	Install 75 MVAR capacitor at East Towards 230 kV substation	b0557	\$ 2,177,814	5.395253%	\$117,499	\$ 1,923,517	8.588272%	\$165,197	\$ 29,867	\$312,563	-	\$312,563	\$312,563
2g	Reacure the Erie South 245 kV line terminal	b1193	\$ 10,662,991	5.395253%	\$575,295	\$ 10,011,901	8.588272%	\$859,849	\$ 146,906	\$1,592,051	-	\$1,592,051	\$1,592,051
2h	Convert Lewis Run Farmers Valley to 230 kV using 1033.5 ACBR conductor. Project to be completed in conjunction with new Farmers Valley 345/230 kV transformation	b1194	\$ 61,487,687	5.395253%	\$3,317,415	\$ 60,521,412	8.588272%	\$5,107,744	\$ 884,769	\$9,399,948	-	\$9,399,948	\$9,399,948
2i	Portneck/Kintorey 230kV Terminal Upgrade	b0132.3	\$ 130,995	5.395253%	\$7,068	\$ 111,359	8.588272%	\$9,564	\$ 2,695	\$19,317	-	\$19,317	\$19,317
2j	South Lebanon 230/69 kv Bank 1 - Upgrade 69 kv Terminal Facilities	b1364	\$ 87,275	5.395253%	\$4,709	\$ 75,428	8.588272%	\$6,478	\$ 1,789	\$12,976	-	\$12,976	\$12,976
2k	Middletown Sub - 69 kv Capacitor Bank	b1362	\$ 51,020	5.395253%	\$2,753	\$ 45,793	8.588272%	\$3,933	\$ 854	\$7,339	-	\$7,339	\$7,339
2l	Glennburn - 115kv Reactor Removal / maintenance / p. 1, 2 & 11 kv #1 bk. XMV + upgrade 1 kvv wire, & 11 kvv vres. components	b1816.4	\$ 40,781	5.395253%	\$2,200	\$ 36,182	8.588272%	\$2,592	\$ 650	\$5,942	-	\$5,942	\$5,942
2m	Loop the 2026 (TM - Hosansack 500 kV) line in to the Laushtown substation and upgrade relay at TMI 500 kV	b2068.1 & b2068.2	\$ 5,967,807	5.395253%	\$321,978	\$ 5,819,070	8.588272%	\$499,758	\$ 122,334	\$944,069	-	\$944,069	\$944,069
2n	Loop the 2026 (TM - Hosansack 500 kV) line in to the Laushtown substation and upgrade relay at TMI 500 kV	b2006.1_1_DFAX_All	\$ 2,214,933	5.395253%	\$119,501	\$ 2,100,389	8.588272%	\$180,387	\$ 54,488	\$354,376	-	\$354,376	\$354,376
2o	Loop the 2026 (TM - Hosansack 500 kV) line in to the Laushtown substation and upgrade relay at TMI 500 kV	b2006.1_1_Load_Rat_o_Share_Allocation	\$ 2,214,933	5.395253%	\$119,501	\$ 2,100,389	8.588272%	\$180,387	\$ 54,488	\$354,376	-	\$354,376	\$354,376
2p	Install 2nd Huntsdewey 230/115 kV transformer	b2452	\$ 6,023,169	5.395253%	\$324,965	\$ 5,752,400	8.588272%	\$494,032	\$ 132,510	\$951,507	-	\$951,507	\$951,507
2q	Reconductor Huntsdewey - Oxford 115 kV line	b2452.1	\$ 2,721,722	5.395253%	\$146,844	\$ 2,597,326	8.588272%	\$223,065	\$ 59,878	\$429,787	-	\$429,787	\$429,787
3	Transmission Enhancement Credit taken to Attachment H-28A Page 1, Line 7										\$17,061,730		
4	Additional Incentive Revenue taken to Attachment H-28A Page 3, Line 42										\$0.00		

Notes

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-28A.
- B Net Transmission Plant is that identified on page 2 line 14 of Attachment H-28A.
- C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 above. This value includes subsequent capital investments required to maintain the project in-service.
- D Project Net Plant is the Project Gross Plant identified in Column 3 less the associated Accumulated Depreciation.
- E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-28A, page 3, line 16.
- F Any actual RCE incentive must be approved by the Commission.
- G True-up adjustment is calculated on the project true-up schedule, attachment 12, column j
- H Based on a 13-month average

TEC Worksheet Support
Net Plant Detail

Attachment H-28A, Attachment 11a
page 1 of 2
For the 12 months ended 12/31/2019

Line No.	Project Name	RTEP Project Number	Project Gross Plant (Note A)	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
2a	Install 230kV series reactor and 2-100MVAR PLC switched capacitors at Hunterstown	b0215	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431
2b	Install 250 MVAR capacitor at Keystone 500 kV	b0549	\$ 3,207,134	\$3,207,134.25	\$3,207,134.25	\$3,207,134.25	\$3,207,134.25	\$3,207,134.25	\$3,207,134.25	\$3,207,134.25	\$3,207,134.25	\$3,207,134.25	\$3,207,134.25	\$3,207,134.25	\$3,207,134.25	\$3,207,134.25
2c	Install 25 MVAR capacitor at Saxton 115 kV substation	b0551	\$ 1,380,393	\$1,380,393.10	\$1,380,393.10	\$1,380,393.10	\$1,380,393.10	\$1,380,393.10	\$1,380,393.10	\$1,380,393.10	\$1,380,393.10	\$1,380,393.10	\$1,380,393.10	\$1,380,393.10	\$1,380,393.10	\$1,380,393.10
2d	Install 50 MVAR capacitor at Altoona 230 kV substation	b0552	\$ 1,038,335	\$1,038,334.66	\$1,038,334.66	\$1,038,334.66	\$1,038,334.66	\$1,038,334.66	\$1,038,334.66	\$1,038,334.66	\$1,038,334.66	\$1,038,334.66	\$1,038,334.66	\$1,038,334.66	\$1,038,334.66	\$1,038,334.66
2e	Install 50 MVAR capacitor at Raystown 230 kV substation	b0553	\$ 927,947	\$927,946.84	\$927,946.84	\$927,946.84	\$927,946.84	\$927,946.84	\$927,946.84	\$927,946.84	\$927,946.84	\$927,946.84	\$927,946.84	\$927,946.84	\$927,946.84	\$927,946.84
2f	substation	b0557	\$ 2,177,814	\$2,177,814.37	\$2,177,814.37	\$2,177,814.37	\$2,177,814.37	\$2,177,814.37	\$2,177,814.37	\$2,177,814.37	\$2,177,814.37	\$2,177,814.37	\$2,177,814.37	\$2,177,814.37	\$2,177,814.37	\$2,177,814.37
2g	Relocate the Erie South 345 kV line terminal	b1993	\$ 10,662,991	\$10,675,225.33	\$10,675,225.33	\$10,675,225.33	\$10,675,225.33	\$10,675,225.33	\$10,675,225.33	\$10,675,225.33	\$10,675,225.33	\$10,675,225.33	\$10,675,225.33	\$10,622,208.88	\$10,622,208.88	\$10,675,225.33
2h	Convert Lewis Run-Farmers Valley to 230 kV using 1033.5 ACSR conductor. Project to be completed in conjunction with new Farmers Valley 345/230 kV transformation	b1994	\$ 61,487,667	\$60,336,670.08	\$60,517,333.19	\$61,127,991.82	\$61,101,318.80	\$61,193,342.14	\$61,591,528.78	\$61,614,160.59	\$61,631,205.94	\$61,645,506.40	\$62,026,734.27	\$62,020,554.32	\$62,228,508.88	\$62,304,810.60
2i	Portland-Kittatinny 230kv Terminal Upgrade	b0132.3	\$ 130,995	\$130,995.06	\$130,995.06	\$130,995.06	\$130,995.06	\$130,995.06	\$130,995.06	\$130,995.06	\$130,995.06	\$130,995.06	\$130,995.06	\$130,995.06	\$130,995.06	\$130,995.06
2j	South Lebanon 230/69 kv Bank 1 - Upgrade 69 kv Terminal Facilities	b1364	\$ 87,275	\$87,274.76	\$87,274.76	\$87,274.76	\$87,274.76	\$87,274.76	\$87,274.76	\$87,274.76	\$87,274.76	\$87,274.76	\$87,274.76	\$87,274.76	\$87,274.76	\$87,274.76
2k	Middletown Sub - 69 kv Capacitor Bank	b1362	\$ 51,020	\$52,365.25	\$52,365.25	\$52,365.25	\$52,365.25	\$52,365.25	\$52,365.25	\$52,365.25	\$52,365.25	\$52,365.25	\$52,365.25	\$47,992.02	\$47,992.02	\$47,992.02
2l	Germanstown - 138kv Reactor Removal	b1816.4	\$ 40,781	\$65,539.14	\$65,539.14	\$65,539.14	\$65,539.14	\$65,539.14	\$65,539.14	\$65,539.14	\$65,539.14	\$5,836.66	\$0.00	\$0.00	\$0.00	\$0.00
2m	Germanstown - p 138 115kV #1 Bk Xfmr + Upgrade 138kV 999L & 115kV 999L components	b2688.1 & b2688.2	\$ 5,967,807	\$6,016,946.99	\$6,029,106.53	\$6,029,265.69	\$6,029,240.81	\$6,029,241.15	\$5,935,320.28	\$5,941,727.58	\$5,943,149.20	\$5,923,777.28	\$5,925,174.16	\$5,926,001.98	\$5,926,268.66	\$5,926,268.66
2n	Loop the 2026 (TMI - Hosensack 500 kV) line in to the Laushtown substation and upgrade relay at TMI 500 kV	b2006.1.1_DFAX_Allocat	\$ 2,214,933	\$2,213,613.30	\$2,213,703.68	\$2,214,142.13	\$2,214,142.13	\$2,214,142.13	\$2,214,142.13	\$2,215,748.57	\$2,215,748.57	\$2,215,748.57	\$2,215,748.57	\$2,215,748.57	\$2,215,748.57	\$2,215,748.57
2o	Loop the 2026 (TMI - Hosensack 500 kV) line in to the Laushtown substation and upgrade relay at TMI 500 kV	b2006.1.1_Load_Ratio_SI	\$ 2,214,933	\$2,213,613.30	\$2,213,703.68	\$2,214,142.13	\$2,214,142.13	\$2,214,142.13	\$2,214,142.13	\$2,215,748.57	\$2,215,748.57	\$2,215,748.57	\$2,215,748.57	\$2,215,748.57	\$2,215,748.57	\$2,215,748.57
2p	Install 2nd Hunterstown 230/115 kV transformer	b2452	\$ 6,023,169	\$6,023,169.07	\$6,023,169.07	\$6,023,169.07	\$6,023,169.07	\$6,023,169.07	\$6,023,169.07	\$6,023,169.07	\$6,023,169.07	\$6,023,169.07	\$6,023,169.07	\$6,023,169.07	\$6,023,169.07	\$6,023,169.07
2q	Reconductor Hunterstown - Oxford 115 kV line	b2452.1	\$ 2,721,722	\$2,721,714.79	\$2,721,722.68	\$2,721,722.68	\$2,721,722.68	\$2,721,722.68	\$2,721,722.68	\$2,721,722.68	\$2,721,722.68	\$2,721,722.68	\$2,721,722.68	\$2,721,722.68	\$2,721,722.68	\$2,721,722.68

NOTE
[A] Project Gross Plant is the total capital investment for the project, including subsequent capital investments required to maintain the project in-service. Utilizing a 13-month average.

TEC Worksheet Support
Net Plant Detail

Attachment H-28A, Attachment I 1a
page 2 of 2
For the 12 months ended 12/31/2019

Accumulated Depreciation	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Project Net Plant
(Note B)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note B & C)							
\$2,411,063.57	\$ 2,314,387	\$ 2,330,500	\$ 2,346,613	\$ 2,362,725	\$ 2,378,838	\$ 2,394,951	\$ 2,411,064	\$ 2,427,176	\$ 2,443,289	\$ 2,459,402	\$ 2,475,514	\$ 2,491,627	\$ 2,507,740	\$10,226,367.86
\$373,819.10	\$351,689.88	\$355,378.08	\$359,066.28	\$362,754.49	\$366,442.69	\$370,130.90	\$373,819.10	\$377,507.31	\$381,195.51	\$384,883.71	\$388,571.92	\$392,260.12	\$395,948.33	\$2,833,315.13
\$266,658.12	\$257,188.17	\$258,766.50	\$260,344.82	\$261,923.15	\$263,501.47	\$265,079.80	\$266,658.12	\$268,236.45	\$269,814.78	\$271,393.10	\$272,971.43	\$274,549.75	\$276,128.08	\$1,113,734.98
\$94,616.61	\$87,452.11	\$88,646.19	\$89,840.28	\$91,034.36	\$92,228.45	\$93,422.53	\$94,616.61	\$95,810.70	\$97,004.78	\$98,198.87	\$99,392.95	\$100,587.04	\$101,781.12	\$943,718.05
\$108,502.63	\$102,099.79	\$103,166.93	\$104,234.07	\$105,301.21	\$106,368.35	\$107,435.49	\$108,502.63	\$109,569.76	\$110,636.90	\$111,704.04	\$112,771.18	\$113,838.32	\$114,905.46	\$819,444.21
\$254,297.01	\$239,363.42	\$241,852.35	\$244,341.29	\$246,830.22	\$249,319.15	\$251,808.08	\$254,297.01	\$256,785.95	\$259,274.88	\$261,763.81	\$264,252.74	\$266,741.67	\$269,230.61	\$1,923,517.36
\$651,089.64	\$577,580.23	\$589,837.65	\$602,095.07	\$614,352.50	\$626,609.92	\$638,867.34	\$651,124.76	\$663,382.19	\$675,639.61	\$687,897.03	\$700,154.45	\$712,411.87	\$724,669.29	\$10,011,901.12
\$966,254.78	\$525,820.73	\$598,264.87	\$671,183.37	\$744,451.93	\$817,759.66	\$891,361.23	\$965,215.07	\$1,039,092.68	\$1,112,989.09	\$1,187,122.59	\$1,261,480.90	\$1,335,960.17	\$1,410,609.83	\$60,521,411.82
\$19,636.34	\$18,293.64	\$18,517.42	\$18,741.20	\$18,964.99	\$19,188.77	\$19,412.55	\$19,636.34	\$19,860.12	\$20,083.90	\$20,307.69	\$20,531.47	\$20,755.25	\$20,979.04	\$111,358.72
\$11,846.51	\$10,951.95	\$11,101.04	\$11,250.14	\$11,399.23	\$11,548.32	\$11,697.42	\$11,846.51	\$11,995.61	\$12,144.70	\$12,293.80	\$12,442.89	\$12,591.98	\$12,741.08	\$75,428.25
\$5,226.61	\$4,894.34	\$4,950.20	\$5,006.05	\$5,061.91	\$5,117.77	\$5,173.62	\$5,229.48	\$5,285.33	\$5,341.19	\$5,397.04	\$5,452.89	\$5,508.74	\$5,564.59	\$45,793.03
\$10,598.32	\$10,030.75	\$10,142.71	\$10,254.68	\$10,366.64	\$10,478.60	\$10,590.56	\$10,702.52	\$10,814.49	\$10,926.45	\$11,038.41	\$11,150.37	\$11,262.33	\$11,374.29	\$30,182.43
\$148,737.04	\$87,347.93	\$97,637.27	\$107,937.13	\$118,237.11	\$128,537.06	\$138,837.01	\$149,136.96	\$159,436.91	\$169,736.86	\$179,036.81	\$189,336.76	\$199,636.71	\$209,936.66	\$5,819,069.80
\$114,543.43	\$87,304.57	\$91,842.57	\$96,381.12	\$100,920.11	\$105,459.10	\$109,998.09	\$114,538.73	\$119,081.01	\$123,623.30	\$128,165.58	\$132,707.87	\$137,250.15	\$141,792.43	\$2,100,389.30
\$114,543.43	\$87,304.57	\$91,842.57	\$96,381.12	\$100,920.11	\$105,459.10	\$109,998.09	\$114,538.73	\$119,081.01	\$123,623.30	\$128,165.58	\$132,707.87	\$137,250.15	\$141,792.43	\$2,100,389.30
\$270,768.95	\$204,514.09	\$215,556.57	\$226,599.04	\$237,641.52	\$248,684.00	\$259,726.47	\$270,768.95	\$281,811.43	\$292,853.90	\$303,896.38	\$314,938.86	\$325,981.33	\$337,023.81	\$5,752,400.12
\$124,396.32	\$94,457.37	\$99,447.19	\$104,437.02	\$109,426.84	\$114,416.67	\$119,406.49	\$124,396.32	\$129,386.14	\$134,375.97	\$139,365.79	\$144,355.62	\$149,345.44	\$154,335.26	\$2,597,325.76

NOTE

[B] Utilizing a 13-month average. [C] Taken to Attachment 11, Page 2, Col. 6 [D] Company records

TEC - True-up
To be completed after Attachment 11 for the True-up Year is updated using actual data

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Project Name	RTEP Project Number	Actual Revenues for Appendix D	Projected Annual Revenue Requirement	% of Total Revenue Requirement	Revenue Received	Actual Annual Revenue Requirement	True-up Adjustment Principal Over/(Under)	Applicable Interest Rate on Over/(Under)	Total True-up Adjustment with Interest Over/(Under)
				Projected Attachment 11 p 2 of 2, col. 14	Col d, line 2 / Col. d, line 3	Col c, line 1 * Col e	Actual Attachment 11 p 2 of 2, col. 14	Col. f - Col. G	Col. H line 2x / Col. H line 3 * Col. J line 4	Col. h + Col. i
1	[A] Actual RTEP Credit Revenues for true-up year		14,922,371							
2a	Install 230kV series reactor and 2- 100MVAR PLC switched capacitors at Hunterstown	b0215		1,521,328	0.10	1,562,712	1,753,442	(190,730)	(21,281)	(212,012)
2b	Install 250 MVAR capacitor at Keystone 500 kV	b0549		402,934	0.03	413,895	460,624	(46,729)	(5,214)	(51,943)
2c	Install 25 MVAR capacitor at Lewis Run 115 kV substation	b0550		-	-	-	-	-	-	-
2d	Install 25 MVAR capacitor at Saxton 115 kV substation	b0551		165,244	0.01	169,739	189,066	(19,327)	(2,156)	(21,484)
2e	Install 50 MVAR capacitor at Altoona 230 kV substation	b0552		134,126	0.01	137,775	151,399	(13,624)	(1,520)	(15,144)
2f	Install 50 MVAR capacitor at Raystown 230 kV substation	b0553		116,815	0.01	119,993	133,247	(13,254)	(1,479)	(14,733)
2g	Install 75 MVAR capacitor at East Towanda 230 kV subst	b0557		273,534	0.02	280,975	312,563	(31,588)	(3,525)	(35,113)
2h	Relocate the Erie South 345 kV line terminal Convert Lewis Run-Farmers Valley to 230 kV using 1033.5 ACSR conductor. Project to be completed in conjunction with new Farmers Valley 345/230 kV transformation	b1993		1,396,767	0.10	1,434,763	1,582,051	(147,288)	(16,434)	(163,723)
2i	Portland-Kittatinny 230kV Terminal Upgrade	b1994		8,661,798	0.60	8,897,419	9,399,948	(502,529)	(56,071)	(558,600)
2i	South Lebanon 230/69 kv Bank 1 - Upgrade 69 kv Terminal Facilities	b0132.3		-	-	-	19,317	(19,317)	(2,155)	(21,472)
2j	Middletown Sub - 69 kv Capacitor Bank	b1364		-	-	-	12,976	(12,976)	(1,448)	(14,424)
2k	Germantown - 138kv Reactor Removal	b1362		-	-	-	7,339	(7,339)	(819)	(8,158)
2l	Germantown r p 138 115kV #1 Bk Xlrmr + Upgrade 138kv 999L & 115kv 998L components	b1816.4		-	-	-	5,642	(5,642)	(630)	(6,272)
2m	Loop the 2026 (TMI - Hosensack 500 kV) line in to the Lauschtown substation and upgrade relay at TMI 500 kV	b2688.1		-	-	-	944,069	(944,069)	(105,337)	(1,049,407)
2j	Loop the 2026 (TMI - Hosensack 500 kV) line in to the Lauschtown substation and upgrade relay at TMI 500 kV	b2006.1.1_DFA X_Allocation b2006.1.1_Load _Ratio_Share_A		313,679	0.02	322,212	354,376	(32,164)	(3,589)	(35,753)
2k	Loop the 2026 (TMI - Hosensack 500 kV) line in to the Lauschtown substation and upgrade relay at TMI 500 kV	ilocation		313,679	0.02	322,212	354,376	(32,164)	(3,589)	(35,753)
2l	Install 2nd Hunterstown 230/115 kV transformer	b2452		866,904	0.06	890,485	951,507	(61,021)	(6,809)	(67,830)
2m	Reconductor Hunterstown - Oxford 115 kV line	b2452.1		360,387	0.02	370,190	429,787	(59,597)	(6,650)	(66,246)
3	Subtotal			14,527,198			17,061,730	(2,139,359)		(2,378,064)
4	Total Interest (Sourced from Attachment 13a, line 30)									(238,705)

NOTE
[A] Amount included in revenues reported on pages 328-330 of FERC Form 1.

Net Revenue Requirement True-up with Interest

Reconciliation Revenue Requirement For Year 2019 filed on June 1, 2020	2019 Revenue Requirement Collected by PJM Based on Forecast filed on Oct XX, 2018	True-up Adjustment - Over (Under) Recovery
\$204,660,220	\$187,563,802	(\$17,096,418)

	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
2 Interest Rate on Amount of Refunds or Surcharges ^[A]		0.4305%				

An over or under collection will be recovered prorata over 2018, held for 2019 and returned prorata over 2020

Calculation of Interest

					Monthly	
3 January	Year 2019	(1,424,701)	0.4305%	12	73,600	1,498,302
4 February	Year 2019	(1,424,701)	0.4305%	11	67,467	1,492,168
5 March	Year 2019	(1,424,701)	0.4305%	10	61,333	1,486,035
6 April	Year 2019	(1,424,701)	0.4305%	9	55,200	1,479,902
7 May	Year 2019	(1,424,701)	0.4305%	8	49,067	1,473,768
8 June	Year 2019	(1,424,701)	0.4305%	7	42,933	1,467,635
9 July	Year 2019	(1,424,701)	0.4305%	6	36,800	1,461,502
10 August	Year 2019	(1,424,701)	0.4305%	5	30,667	1,455,368
11 September	Year 2019	(1,424,701)	0.4305%	4	24,533	1,449,235
12 October	Year 2019	(1,424,701)	0.4305%	3	18,400	1,443,102
13 November	Year 2019	(1,424,701)	0.4305%	2	12,267	1,436,968
14 December	Year 2019	(1,424,701)	0.4305%	1	6,133	1,430,835
					478,401	17,574,818

15 January through December	Year 2020	17,574,818	0.4305%	12	907,915	18,482,734
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Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months

					Monthly	
16 January	Year 2021	(18,482,734)	0.4305%		79,568	16,978,635
17 February	Year 2021	(16,978,635)	0.4305%		73,093	15,468,061
18 March	Year 2021	(15,468,061)	0.4305%		66,590	13,950,985
19 April	Year 2021	(13,950,985)	0.4305%		60,059	12,427,377
20 May	Year 2021	(12,427,377)	0.4305%		53,500	10,897,210
21 June	Year 2021	(10,897,210)	0.4305%		46,912	9,360,456
22 July	Year 2021	(9,360,456)	0.4305%		40,297	7,817,086
23 August	Year 2021	(7,817,086)	0.4305%		33,653	6,267,072
24 September	Year 2021	(6,267,072)	0.4305%		26,980	4,710,385
25 October	Year 2021	(4,710,385)	0.4305%		20,278	3,146,997
26 November	Year 2021	(3,146,997)	0.4305%		13,548	1,576,878
27 December	Year 2021	(1,576,878)	0.4305%		6,788	(0)
					521,266	

28 True-Up with Interest		\$ (19,004,000)
29 Less Over (Under) Recovery		\$ (17,096,418)
30 Total Interest		\$ (1,907,582)

[A] Interest rate equal to: (i) MAIT's actual short-term debt costs capped at the interest rate determined by 18 C.F.R. 35.19a; or (ii) the interest rate determined by 18 C.F.R. 35.19, if MAIT does not have short term debt

TEC Revenue Requirement True-up with Interest

TEC Reconciliation Revenue Requirement For Year 2019 Available June 1, 2020	-	TEC 2019 Revenue Requirement Collected by PJM Based on Forecast filed on Oct XX, 2018	=	True-up Adjustment - Over (Under) Recovery
\$17,061,730		\$14,922,371		(\$2,139,359)

	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
2 Interest Rate on Amount of Refunds or Surcharges ^[A]		0.4305%				

An over or under collection will be recovered prorata over 2018, held for 2019 and returned prorata over 2020

Calculation of Interest

					Monthly	
3 January	Year 2019	(178,280)	0.4305%	12	9,210	187,490
4 February	Year 2019	(178,280)	0.4305%	11	8,442	186,722
5 March	Year 2019	(178,280)	0.4305%	10	7,675	185,955
6 April	Year 2019	(178,280)	0.4305%	9	6,907	185,187
7 May	Year 2019	(178,280)	0.4305%	8	6,140	184,420
8 June	Year 2019	(178,280)	0.4305%	7	5,372	183,652
9 July	Year 2019	(178,280)	0.4305%	6	4,605	182,885
10 August	Year 2019	(178,280)	0.4305%	5	3,837	182,117
11 September	Year 2019	(178,280)	0.4305%	4	3,070	181,350
12 October	Year 2019	(178,280)	0.4305%	3	2,302	180,582
13 November	Year 2019	(178,280)	0.4305%	2	1,535	179,815
14 December	Year 2019	(178,280)	0.4305%	1	767	179,047
					59,865	2,199,224

15 January through December	Year 2020	2,199,224	0.4305%	12	113,612	2,312,836
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Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months

					Monthly	
16 January	Year 2021	(2,312,836)	0.4305%		9,957	(198,172)
17 February	Year 2021	(2,124,621)	0.4305%		9,146	(198,172)
18 March	Year 2021	(1,935,595)	0.4305%		8,333	(198,172)
19 April	Year 2021	(1,745,756)	0.4305%		7,515	(198,172)
20 May	Year 2021	(1,555,099)	0.4305%		6,695	(198,172)
21 June	Year 2021	(1,363,622)	0.4305%		5,870	(198,172)
22 July	Year 2021	(1,171,320)	0.4305%		5,043	(198,172)
23 August	Year 2021	(978,191)	0.4305%		4,211	(198,172)
24 September	Year 2021	(784,230)	0.4305%		3,376	(198,172)
25 October	Year 2021	(589,434)	0.4305%		2,538	(198,172)
26 November	Year 2021	(393,799)	0.4305%		1,695	(198,172)
27 December	Year 2021	(197,323)	0.4305%		849	(198,172)
					65,229	0

28 True-Up with Interest		\$ (2,378,064)
29 Less Over (Under) Recovery		\$ (2,139,359)
30 Total Interest		\$ (238,705)

[A] Interest rate equal to: (i) MAIT's actual short-term debt costs capped at the interest rate determined by 18 C.F.R. 35.19a; or (ii) the interest rate determined by 18 C.F.R. 35.19, if MAIT does not have short term debt

Other Rate Base Items

Line No.	Description	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G
		BALANCE AS OF 12-31-18	BALANCE AS OF 12-31-19	AVERAGE BALANCE			
1	Land Held for Future Use (214.x.d)	0	0	-			
2	Materials & Supplies (227.8.c & .16.c)	0	0	-			
3	Prepayments: Account 165 (111.57.c) - Note [A]	540,092	419,774	479,933			

Unfunded Reserves

Line No.	Description	BALANCE AS OF 12-31-18	BALANCE AS OF 12-31-19	AVERAGE BALANCE	ALLOCATION FACTOR	TRANSMISSION TOTAL
						(Col D times Col F)
Account 228.1						
4a	Property Insurance (Self insurance not covered by property insurance)	0	0	0 GP	1.00	0
4b	[Insert Item Included in Account 228.1 that are not allocated to transmission]	0	0	0 Other	0	0
4c	[Insert Item Included in Account 228.1 that are not allocated to transmission]	0	0	0 Other	0	0
4z	Total Account 228.1 (112.27.c)	0	0			0
Account 228.2						
5a	Workman's Compensation	0	0	0 W/S	1.00	0
5b	Probable liabilities not covered by insurance for death or injuries to employees and others	0	0	0 W/S	1.00	0
5c	Probable liabilities not covered by insurance for damages to property neither owned nor held under lease by the utility	0	0	0 GP	1.00	0
5d	[Insert Item Included in Account 228.2 that are not allocated to transmission]	0	0	0 Other	0	0
5e	[Insert Item Included in Account 228.2 that are not allocated to transmission]	0	0	0 Other	0	0
5z	Total Account 228.2 (112.28.c)	0	0			0
Account 228.3						
6a	Year-End Vacation Pay Accrual	0	0	0 W/S	1.00	0
6b	Year-End Deferred Compensation Accrual	0	0	0 W/S	1.00	0
6c	Year-End Sick Pay Accrual	0	0	0 W/S	1.00	0
6d	Year-End Incentive Compensation Accrual	0	0	0 W/S	1.00	0
6e	Year-End Severance Pay Accrual	0	0	0 W/S	1.00	0
6f	Year-End PBOP/OPEB Accrual not included in established trusts	0	0	0 W/S	1.00	0
6g	[Insert Item Included in Account 228.3 that are not allocated to transmission]	0	0	0 Other	0	0
6h	[Insert Item Included in Account 228.3 that are not allocated to transmission]	0	0	0 Other	0	0
6z	Total Account 228.3 (112.29.c)	0	0			0
Account 228.4						
7a	Year-End Vacation Pay Accrual	0	0	0 W/S	1.00	0
7b	Year-End Deferred Compensation Accrual	0	0	0 W/S	1.00	0
7c	Year-End Sick Pay Accrual	0	0	0 W/S	1.00	0
7d	Year-End Incentive Compensation Accrual	0	0	0 W/S	1.00	0
7e	Year-End Severance Pay Accrual	0	0	0 W/S	1.00	0
7f	Year-End PBOP/OPEB Accrual not included in established trusts	0	0	0 W/S	1.00	0
7g	[Insert Item Included in Account 228.4 that are not allocated to transmission]	0	0	0 Other	0	0
7h	[Insert Item Included in Account 228.4 that are not allocated to transmission]	0	0	0 Other	0	0
7z	Total Account 228.4 (112.30.c)	0	0			0
Account 242						
8a	Year-End Vacation Pay Accrual	0	0	- W/S	1.00	-
8b	Year-End Deferred Compensation Accrual	0	0	0 W/S	1.00	-
8c	Year-End Sick Pay Accrual	0	0	0 W/S	1.00	-
8d	Year-End Incentive Compensation Accrual	0	0	0 W/S	1.00	-
8e	Year-End Severance Pay Accrual	0	0	0 W/S	1.00	-
8f	Year-End PBOP/OPEB Accrual not included in established trusts	0	0	0 W/S	1.00	-
8g	Commitment Fees (Short-term debt revolving credit facilities)	172,454	168,188	170,321 Other	0	-
8h	[Insert Item Included in Account 242 that are not allocated to transmission]	0	0	0 Other	0	-
8z	Total Account 242 (113.48.c)	172,454	168,188			-
9	Total Unfunded Reserves Plant-related (items with GP allocator) - Note [B]	0	0	0 GP	1.00	-
10	Total Unfunded Reserves Labor-related (items with W/S allocator) - Note [C]	0	-	- W/S	1.00	-

Notes:

- [A] Prepayments shall exclude prepayments of income taxes.
- [B] Column G balance taken to Attachment H-28A, page 2, line 24, col. 3
- [C] Column G balance taken to Attachment H-28A, page 2, line 25, col. 3

[1]	Income Tax Adjustments			[4]	[5]	[6]
	[2]	[3]	Dec 31,	Dec 31,		
		<u>Beg/End Average [C]</u>	<u>2019</u>	<u>2019</u>	<u>Reference</u>	
1 Tax adjustment for Permanent Differences & AFUDC Equity	[A]	\$598,660	\$598,660	\$598,660		MAIT Company Records
2 Amortized Excess Deferred Taxes (enter negative)	[B]	(10,870)	(10,870)	(10,870)		MAIT Company Records
3 Amortized Deficient Deferred Taxes	[B]	-				MAIT Company Records

Notes:

[A] AFUDC equity component is the gross cumulative annual amount based upon tax records of capitalized AFUDC equity embedded in the gross plant attributable to the transmission function.

[B] Upon enactment of changes in tax law, income tax rates (including changes in apportionment) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes. Amounts to be included will be January 1, 2017 and thereafter.

[C] (Column 4 + Column 5)/2; Beg/End Average for line 1 included on Attachment H-28A, page 3, line 33; Beg/End Average for lines 2-3 taken to Attachment H-28A, page 3, line 34

Regulatory Asset - Deferred Storms

[1]	[2]	[3] Months Remaining In Amortization Period	[4] Beginning Balance	[5] Amortization Expense (Company Records)	[6] Additions (Deductions)	[7] Ending Balance
1	Monthly Balance	Source				
2	December 2018	p232 (and Notes)	25			526,317
3	January	FERC Account 182.3	24	526,317	21,930	504,387
4	February	FERC Account 182.3	23	504,387	21,930	482,457
5	March	FERC Account 182.3	22	482,457	21,930	460,527
6	April	FERC Account 182.3	21	460,527	21,930	438,598
7	May	FERC Account 182.3	20	438,598	21,930	416,668
8	June	FERC Account 182.3	19	416,668	21,930	394,738
9	July	FERC Account 182.3	18	394,738	21,930	372,808
10	August	FERC Account 182.3	17	372,808	21,930	350,878
11	September	FERC Account 182.3	16	350,878	21,930	328,948
12	October	FERC Account 182.3	15	328,948	21,930	307,018
13	November	FERC Account 182.3	14	307,018	21,930	285,088
14	December 2019	p232 (and Notes)	13	285,088	21,930	263,159
15	Ending Balance 13-Month Average	(sum lines 2-14) /13		<u>263,159</u>		<u>394,738</u>

Attachment H-28A, page 3, line 11

Attachment H-28A, page 2, Line 27

Regulatory Asset - Vegetation Management

[1]	[2]	[3] Months Remaining In Amortization Period	[4] Beginning Balance	[5] Amortization Expense (Company Records)	[6] Additions (Deductions)	[7] Ending Balance
1	Monthly Balance	Source				
2	December 2018	p232 (and Notes)	73			3,583,482
3	January	FERC Account 182.3	72	3,583,482	49,771	3,533,711
4	February	FERC Account 182.3	71	3,533,711	49,771	3,483,941
5	March	FERC Account 182.3	70	3,483,941	49,771	3,434,170
6	April	FERC Account 182.3	69	3,434,170	49,771	3,384,400
7	May	FERC Account 182.3	68	3,384,400	49,771	3,334,629
8	June	FERC Account 182.3	67	3,334,629	49,771	3,284,859
9	July	FERC Account 182.3	66	3,284,859	49,771	3,235,088
10	August	FERC Account 182.3	65	3,235,088	49,771	3,185,317
11	September	FERC Account 182.3	64	3,185,317	49,771	3,135,547
12	October	FERC Account 182.3	63	3,135,547	49,771	3,085,776
13	November	FERC Account 182.3	62	3,085,776	49,771	3,036,006
14	December 2019	p232 (and Notes)	61	3,036,006	49,771	2,986,235
15	Ending Balance 13-Month Average	(sum lines 2-14) /13			<u>\$597,247</u>	<u>3,284,859</u>

Attachment H-28A, page 3, line 11

Attachment H-28A, page 2, Line 27

		Regulatory Asset - Start-up Costs				
[1]	[2]	[3]	[4]	[5]	[6]	[7]
		Months Remaining In Amortization Period	Beginning Balance	Amortization Expense (Company Records)	Additions (Deductions)	Ending Balance
1	Monthly Balance	Source				
2	December 2017	p232 (and Notes)	13			-
3	January	FERC Account 182.3	12	-	-	-
4	February	FERC Account 182.3	11	-	-	-
5	March	FERC Account 182.3	10	-	-	-
6	April	FERC Account 182.3	9	-	-	-
7	May	FERC Account 182.3	8	-	-	-
8	June	FERC Account 182.3	7	-	-	-
9	July	FERC Account 182.3	6	-	-	-
10	August	FERC Account 182.3	5	-	-	-
11	September	FERC Account 182.3	4	-	-	-
12	October	FERC Account 182.3	3	-	-	-
13	November	FERC Account 182.3	2	-	-	-
14	December 2018	p232 (and Notes)	1	-	-	-
15	Ending Balance 13-Month Average	(sum lines 2-14) /13		<u>\$0</u>		<u>-</u>

Attachment H-28A, page 3, line 11

Attachment H-28A, page 2, Line 27

	[1]	[2]	Abandoned Plant				[7]
			[3] Months Remaining In Amortization n Period	[4] Beginning Balance	[5] Amortization Expense (p114.10.c)	[6] Additions (Deductions)	Ending Balance
1	Monthly Balance	Source					
2	December 2018	p111.71.d (and Notes)	13				-
3	January	FERC Account 182.2	12	-	-	-	-
4	February	FERC Account 182.2	11	-	-	-	-
5	March	FERC Account 182.2	10	-	-	-	-
6	April	FERC Account 182.2	9	-	-	-	-
7	May	FERC Account 182.2	8	-	-	-	-
8	June	FERC Account 182.2	7	-	-	-	-
9	July	FERC Account 182.2	6	-	-	-	-
10	August	FERC Account 182.2	5	-	-	-	-
11	September	FERC Account 182.2	4	-	-	-	-
12	October	FERC Account 182.2	3	-	-	-	-
13	November	FERC Account 182.2	2	-	-	-	-
14	December 2019	p111.71.c (and Notes) Detail on p230b	1	-	-	-	-
15	Ending Balance 13-Month Average	(sum lines 2-14) /13			<u>\$0.00</u>		<u>\$0.00</u>

Attachment H-28A, page 3, Line 19

Attachment H-28A, page 2, Line 28

Note:

Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC and will be zero until the Commission accepts or approves recovery of the cost of abandoned plant

			CWIP
			[A]
			216.b
1	December	2018	
2	January	2019	
3	February	2019	
4	March	2019	
5	April	2019	
6	May	2019	
7	June	2019	
8	July	2019	
9	August	2019	
10	September	2019	
11	October	2019	
12	November	2019	
13	December	2019	
14	13-month Average		-

Notes:

[A] Includes only CWIP authorized by the Commission for inclusion in rate base.

Federal Income Tax Rate

Nominal Federal Income Tax Rate	21.00%
(entered on Attachment H-28A, page 5 of 5, Note K)	

State Income Tax Rate

	Pennsylvania	Combined Rate
		(entered on Attachment H-28A, page 5 of 5, Note K)
Nominal State Income Tax Rate	9.99%	
Times Apportionment Percentage	100.00%	
Combined State Income Tax Rate	<u>9.990%</u>	<u>9.990%</u>

Operation and Maintenance Expenses

Line No. [a]	Account Reference	Description	Account Balance [b]
82		<i>Operation</i>	
83	560	Operation Supervision and Engineering	\$106,246
84			
85	561.1	Load Dispatch-Reliability	\$1,025,166
86	561.2	Load Dispatch-Monitor and Operate Transmission System	\$232,814
87	561.3	Load-Dispatch-Transmission Service and Scheduling	\$0
88	561.4	Scheduling, System Control and Dispatch Services	\$48,493
89	561.5	Reliability, Planning and Standards Development	\$180,774
90	561.6	Transmission Service Studies	\$21,519
91	561.7	Generation Interconnection Studies	-\$50,322
92	561.8	Reliability, Planning and Standards Development Services	\$0
93	562	Station Expenses	\$1,526,267
94	563	Overhead Lines Expense	\$745,054
95	564	Underground Lines Expense	
96	565	Transmission of Electricity by Others	
97	566	Miscellaneous Transmission Expense	\$7,650,763
98	567	Rents	\$6,514,696
99		TOTAL Operation (Enter Total of Lines 83 thru 98)	\$18,001,470
100		<i>Maintenance</i>	
101	568	Maintenance Supervision and Engineering	\$4,086,857
102	569	Maintenance of Structures	
103	569.1	Maintenance of Computer Hardware	\$3,935
104	569.2	Maintenance of Computer Software	\$69,928
105	569.3	Maintenance of Communication Equipment	\$3,091
106	569.4	Maintenance of Miscellaneous Regional Transmission Plant	
107	570	Maintenance of Station Equipment	\$8,825,075
108	571	Maintenance of Overhead Lines	\$36,746,729
109	572	Maintenance of Underground Lines	
110	573	Maintenance of Miscellaneous Transmission Plant	\$326,795
111		TOTAL Maintenance (Total of lines 101 thru 110)	\$50,062,410
112		TOTAL Transmission Expenses (Total of lines 99 and 111) [c]	\$68,063,880

Notes:

- [a] Line No. as would be reported in FERC Form 1, page 321
- [b] December balances as would be reported in FERC Form 1
- [c] Ties to Attachment H-28A, page 3, line 1, column 3
Above expenses do not include amounts for Met-Ed's 34.5 kV transmission lines

Administrative and General (A&G) Expenses

Line No. [d]	Account Reference	Description	Account Balance [e]
180		<i>Operation</i>	
181	920	Administrative and General Salaries	
182	921	Office Supplies and Expenses	\$3,268
183	Less 922	Administrative Expenses Transferred - Credit	
184	923	Outside Services Employed	\$5,892,830
185	924	Property Insurance	\$83,880
186	925	Injuries and Damages	\$580,594
187	926	Employee Pensions and Benefits	\$5,980,105
188	927	Franchise Requirements	
189	928	Regulatory Commission Expense	
190	Less 929	(Less) Duplicate Charges-Cr.	
191	930.1	General Advertising Expenses	\$95,169
192	930.2	Miscellaneous General Expenses	\$35,269
193	931	Rents	\$244,328
194		Total Operation (Enter Total of lines 181 thru 193)	\$12,915,443
195		<i>Maintenance</i>	
196	935	Maintenance of General Plant	\$1,901,093
197		TOTAL A&G Expenses (Total of lines 194 and 196) [f]	<u><u>\$14,816,536</u></u>

Notes:

- [d] Line No. as would be reported in FERC Form 1, page 323
- [e] December balances as would be reported in FERC Form 1
- [f] Ties to Attachment H-28A, page 3, line 5, column 3
Above expenses do not include amounts for Met-Ed's 34.5 kV transmission lines

Revenue Credit Worksheet

(See Footnote T on Attachment H-28A, page 5)

			December 31, 2019	
1	Account 451 -- Miscellaneous Service Revenues	FERC Form 1 , page 300 and footnote data	<u>Amount</u>	Note S, page 5
1a	Reimbursable Project Work		\$ 408	
1z	Account 451 Total		\$408	
2	Account 454 -- Rent from Electric Property	FERC Form 1, pages 300 and 429		Note R, page 5
2a	Transmission Charge - TMI Unit 1		\$ 1,998,563	
2b	Transmission Investment - Power Pool Agreement		\$ 1,762,524	
2z	Account 454 Total		\$3,761,087	
3	Account 456 -- Other Electric Revenues	FERC Form 1, page 330 and footnote data		Note V, page 5
3a	Point-to-point Revenues		\$ 1,174,414	
3b	Seneca Transmission Facilities Charges		\$ 266,000	
3z	Account 456 Total		\$1,440,414	

Attachment B
2021 PTRR

June 1, 2021

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2021

Mid-Atlantic Interstate Transmission, LLC

Line No.	(1)	(2)	(3)	(4)	(5)
					Allocated Amount
1	GROSS REVENUE REQUIREMENT [page 3, line 43, col 5]				\$ 298,419,600
	REVENUE CREDITS (Note T)		<u>Total</u>	<u>Allocator</u>	
2	Account No. 451	(page 4, line 29)	-	TP 1.00000	-
3	Account No. 454	(page 4, line 30)	3,761,088	TP 1.00000	3,761,088
4	Account No. 456	(page 4, line 31)	1,988,973	TP 1.00000	1,988,973
5	Revenues from Grandfathered Interzonal Transactions		-	TP 1.00000	-
6	Revenues from service provided by the ISO at a discount		-	TP 1.00000	-
7	TEC Revenue	Attachment 11, Page 2, Line 3, Col. 12	15,875,070	TP 1.00000	15,875,070
8	TOTAL REVENUE CREDITS (sum lines 2-7)		21,625,131		21,625,131
9	True-up Adjustment with Interest				18,340,647
10	NET REVENUE REQUIREMENT (Line 1 - Line 8 + Line 9)				\$ 295,135,116
	DIVISOR				<u>Total</u>
11	1 Coincident Peak (CP) (MW)			(Note A)	5,887.6
12	Average 12 CPs (MW)			(Note CC)	5,021.7
13	Annual Rate (\$/MW/Yr) (line 10 / line 11)		<u>Total</u> 50,128.46		
			<u>Peak Rate</u>		<u>Off-Peak Rate</u>
14	Point-to-Point Rate (\$/MW/Year) (line 10 / line 12)		58,771.90		58,771.90
15	Point-to-Point Rate (\$/MW/Month) (line 14/12)		4,897.66		4,897.66
16	Point-to-Point Rate (\$/MW/Week) (line 14/52)		1,130.23		1,130.23
17	Point-to-Point Rate (\$/MW/Day) (line 16/5; line 16/7)		226.05		161.46
18	Point-to-Point Rate (\$/MWh) (line 14/4,160; line 14/8,760)		14.13		6.71

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2021

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
RATE BASE:					
GROSS PLANT IN SERVICE					
1	Production	Attachment 3, Line 14, Col. 1 (Notes U & X)	-	NA	-
2	Transmission	Attachment 3, Line 14, Col. 2 (Notes U & X)	2,183,933,069	TP	1.00000
3	Distribution	Attachment 3, Line 14, Col. 3 (Notes U & X)	-	NA	-
4	General & Intangible	Attachment 3, Line 14, Col. 4 & 5 (Notes U & X)	123,797,765	W/S	1.00000
5	Common	Attachment 3, Line 14, Col. 6 (Notes U & X)	-	CE	1.00000
6	TOTAL GROSS PLANT (sum lines 1-5)		2,307,730,834	GP=	100.0000%
ACCUMULATED DEPRECIATION					
7	Production	Attachment 4, Line 14, Col. 1 (Notes U & X)	-	NA	-
8	Transmission	Attachment 4, Line 14, Col. 2 (Notes U & X)	339,210,222	TP	1.00000
9	Distribution	Attachment 4, Line 14, Col. 3 (Notes U & X)	-	NA	-
10	General & Intangible	Attachment 4, Line 14, Col. 4 & 5 (Notes U & X)	19,229,622	W/S	1.00000
11	Common	Attachment 4, Line 14, Col. 6 (Notes U & X)	-	CE	1.00000
12	TOTAL ACCUM. DEPRECIATION (sum lines 7-11)		358,439,843		
NET PLANT IN SERVICE					
13	Production	(line 1 - line 7)	-		-
14	Transmission	(line 2 - line 8)	1,844,722,848		1,844,722,848
15	Distribution	(line 3 - line 9)	-		-
16	General & Intangible	(line 4 - line 10)	104,568,143		104,568,143
17	Common	(line 5 - line 11)	-		-
18	TOTAL NET PLANT (sum lines 13-17)		1,949,290,991	NP=	100.0000%
ADJUSTMENTS TO RATE BASE					
19	Account No. 281 (enter negative)	Attachment 5, Line 3, Col. 1 (Notes F & Y & DD)	-	NA	-
20	Account No. 282 (enter negative)	Attachment 5, Line 3, Col. 2 (Notes F & Y & DD)	(349,264,588)	NP	1.00000
21	Account No. 283 (enter negative)	Attachment 5, Line 3, Col. 3 (Notes F & Y & DD)	(6,537,754)	NP	1.00000
22	Account No. 190	Attachment 5, Line 3, Col. 4 (Notes F & Y & DD)	11,551,830	NP	1.00000
23	Account No. 255 (enter negative)	Attachment 5, Line 3, Col. 5 (Notes F & Y & DD)	-	NP	1.00000
24	Unfunded Reserve Plant-related (enter negative)	Attachment 14, Line 9, Col. G (Note Y)	-	DA	1.00000
25	Unfunded Reserve Labor-related (enter negative)	Attachment 14, Line 10, Col. G (Note Y)	-	DA	1.00000
26	CWIP	216.b (Notes X & Z)	-	DA	1.00000
27	Unamortized Regulatory Asset	Attachment 16a, 16b, 16c, line 15, Col. 7 (Notes X)	2,090,365	DA	1.00000
28	Unamortized Abandoned Plant	Attachment 17, Line 15, Col. 7 (Notes X & BB)	-	DA	1.00000
29	TOTAL ADJUSTMENTS (sum lines 19-28)		(342,160,147)		
30	LAND HELD FOR FUTURE USE	214.x.d (Attachment 14, Line 1, Col. D) (Notes G & Y)	-	TP	1.00000
31	WORKING CAPITAL (Note H)				
32	CWC	1/8*(Page 3, Line 15 minus Page 3, Lines 11 & 12)	9,926,298		9,652,507
33	Materials & Supplies (Note G)	227.8.c & .16.c (Attachment 14, Line 2, Col. D) (Note Y)	-	TE	0.97293
34	Prepayments (Account 165)	111.57.c (Attachment 14, Line 3, Col. D) (Notes B & Y)	814,129	GP	1.00000
35	TOTAL WORKING CAPITAL (sum lines 32 - 34)		10,740,427		
36	RATE BASE (sum lines 18, 29, 30, & 35)		1,617,871,271		1,617,597,480

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2021

Mid-Atlantic Interstate Transmission, LLC

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
O&M					
1	Transmission	321.112.b (Attachment 20, page 1, line 112)	80,911,750	TE	9,729,293
2	Less LSE Expenses Included in Transmission O&M Accounts (Note W)		-	DA	1,000,000
3	Less Account 565	321.96.b	-	DA	1,000,000
4	Less Account 566	321.97.b	9,466,866	DA	1,000,000
5	A&G	323.197.b (Attachment 20, page 2, line 197)	(694,692)	W/S	1,000,000
6	Less FERC Annual Fees		-	W/S	1,000,000
7	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		170,000	W/S	1,000,000
8	Plus Transmission Related Reg. Comm. Exp. (Note I)		-	TE	9,729,293
9	PBOP Expense Adjustment in Year	Attachment 6, Line 9	(636,671)	DA	1,000,000
10	Common	356.1	-	CE	1,000,000
11	Account 407.3 Amortization of Regulatory Assets	Attachment 16a, 16b, 16c, Line 15, Col. 5	-	DA	1,000,000
12	Account 566 Amortization of Regulatory Assets	321.97.b (notes)	597,247	DA	1,000,000
13	Acct. 566 Miscellaneous Transmission Expense (less amortization of regulatory asset)	321.97.b - line 12	-	DA	1,000,000
14	Total Account 566 (sum lines 12 & 13, ties to 321.97.b)		9,466,866	DA	1,000,000
15	TOTAL O&M (sum lines 1, 5, 8, 9, 10, 11, 14 less 2, 3, 4, 6, 7)		80,007,634		77,817,305
DEPRECIATION AND AMORTIZATION EXPENSE					
16	Transmission	336.7.b (Note U)	48,511,855	TP	1,000,000
17	General & Intangible	336.1.f & 336.10.f (Note U)	6,730,846	W/S	1,000,000
18	Common	336.11.b (Note U)	-	CE	1,000,000
19	Amortization of Abandoned Plant	Attachment 17, Line 15, Col. 5 (Note BB)	-	DA	1,000,000
20	TOTAL DEPRECIATION (sum lines 16 -19)		55,242,701		55,242,701
TAXES OTHER THAN INCOME TAXES (Note J)					
LABOR RELATED					
21	Payroll	263.i (Attachment 7, line 1z)	497,061	W/S	1,000,000
22	Highway and vehicle	263.i (Attachment 7, line 2z)	-	W/S	1,000,000
PLANT RELATED					
24	Property	263.i (Attachment 7, line 3z)	108,828	GP	1,000,000
25	Gross Receipts	263.i (Attachment 7, line 4z)	-	NA	-
26	Other	263.i (Attachment 7, line 5z)	-	GP	1,000,000
27	Payments in lieu of taxes	Attachment 7, line 6z	-	GP	1,000,000
28	TOTAL OTHER TAXES (sum lines 21 - 27)		605,889		605,889
INCOME TAXES (Note K)					
29	$T = 1 - \frac{[(1 - SIT) * (1 - FIT)]}{(1 - SIT * FIT * p)}$		28.89%		
30	$CIT = (T * 1 - T) * (1 - (WCLTD/R)) =$ where WCLTD=(page 4, line 22) and R=(page 4, line 25) and FIT, SIT & p are as given in footnote K.		32.32%		
31	$1 / (1 - T) =$ (from line 29)		1.4063		
32	Amortized Investment Tax Credit (266.8.f) (enter negative)		(99,685)		
33	Tax Effect of Permanent Differences and AFUDC Equity (Attachment 15, Line 1, Col. 3) [Notes D & Y]		386,605		
34	(Excess)/Deficient Deferred Income Taxes (Attachment 15, Lines 2 & 3, Col. 3) [Notes E & Y]		(1,100,219)		
35	Income Tax Calculation = line 30 * line 40		40,527,186	NA	40,520,328
36	ITC adjustment (line 31 * line 32)		(140,188)	NP	(140,188)
37	Permanent Differences and AFUDC Equity Tax Adjustment (line 31 * line 33)		543,688	DA	543,688
38	(Excess)/Deficient Deferred Income Tax Adjustment (line 31 * line 34)		(1,547,253)	DA	(1,547,253)
39	Total Income Taxes	sum lines 35 through 38	39,383,433		39,376,574
40	RETURN	[Rate Base (page 2, line 36) * Rate of Return (page 4, line 25)]	125,398,351.21	NA	125,377,130
GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)					
41		(sum lines 15, 20, 28, 39, 40)	300,638,008		298,419,600
42	ADDITIONAL INCENTIVE REVENUE	Attachment 11, page 2, line 4, col 11 (Note AA)	0		0
43	GROSS REV. REQUIREMENT	(line 41 + line 42)	300,638,008		298,419,600

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2021

Mid-Atlantic Interstate Transmission, LLC

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
SUPPORTING CALCULATIONS AND NOTES						
TRANSMISSION PLANT INCLUDED IN ISO RATES						
1	Total transmission plant (page 2, line 2, column 3)					2,183,933,069
2	Less transmission plant excluded from ISO rates (Note M)					-
3	Less transmission plant included in OATT Ancillary Services (Note N)					-
4	Transmission plant included in ISO rates (line 1 less lines 2 & 3)					2,183,933,069
5	Percentage of transmission plant included in ISO Rates (line 4 divided by line 1)				TP=	1.00000
TRANSMISSION EXPENSES						
6	Total transmission expenses (page 3, line 1, column 3)					80,911,750
7	Less transmission expenses included in OATT Ancillary Services (Note L)					2,190,328
8	Included transmission expenses (line 6 less line 7)					78,721,421
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)					0.97293
10	Percentage of transmission plant included in ISO Rates (line 5)				TP	1.00000
11	Percentage of transmission expenses included in ISO Rates (line 9 times line 10)				TE=	0.97293
WAGES & SALARY ALLOCATOR (W&S)						
	Form 1 Reference	\$	TP		Allocation	
12	Production 354.20.b	-	0.00		-	
13	Transmission 354.21.b	-	1.00		-	
14	Distribution 354.23.b	-	0.00		-	W&S Allocator
15	Other 354.24,25,26.b	-	0.00		-	(\$ / Allocation)
16	Total (sum lines 12-15)	-	0.00		-	= 1.00000 = WS
COMMON PLANT ALLOCATOR (CE) (Note O)						
		\$			% Electric	W&S Allocator
17	Electric 200.3.c	-			(line 17 / line 20)	(line 16)
18	Gas 201.3.d	-			1.00000 *	1.00000 =
19	Water 201.3.e	-				CE
20	Total (sum lines 17 - 19)	-				1.00000
RETURN (R)						
21	Preferred Dividends (118.29c) (positive number)					-
REVENUE CREDITS						
ACCOUNT 447 (SALES FOR RESALE)						
26	a. Bundled Non-RQ Sales for Resale (311.x.h)	(310-311)	(Note Q)			-
27	b. Bundled Sales for Resale included in Divisor on page 1					-
28	Total of (a)-(b)					-
29	ACCOUNT 451 (MISCELLANEOUS SERVICE REVENUE) (Note S)			(300.17.b) (Attachment 21, line 1z)		-
30	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)			(300.19.b) (Attachment 21, line 2z)		3,761,088
31	ACCOUNT 456 (OTHER ELECTRIC REVENUE) (Note V)			(330.x.n) (Attachment 21, line 3z)		1,988,973

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2021

Mid-Atlantic Interstate Transmission, LLC

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col#)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note
Letter

- A As provided by PJM and in effect at the time of the annual rate calculations pursuant to Section 34.1 of the PJM OATT. Includes combined CPs for Met-Ed and Penelec zones.
- B Prepayments shall exclude prepayments of income taxes.
- C In its order approving the transfer of Penelec's and Met-Ed's transmission assets to MAIT, the Commission approved MAIT's commitment to apply a 50 percent equity/50 percent debt capital structure for ratemaking purposes for a two-year transition period. Pennsylvania Electric, 154 FERC ¶ 61,109 at P 51. Consequently, for the first two years (i.e., calendar years 2017 and 2018) the hypothetical capital structure will be used instead of the actual calculation. Per the Settlement Agreement in docket number ER17-211-000, beginning in calendar year 2019, the equity component of MAIT's capital structure to be used in calculating charges under the formula rate shall be the lower of (i) MAIT's actual equity component as calculated in accordance with Attachment 8 or (ii) 60%.
- D Includes the annual income tax cost or benefits due to permanent differences or differences between the amounts of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction.
- E Upon enactment of changes in tax law, income tax rates (including changes in apportionment) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes. Amounts to be included will be January 1, 2017 and thereafter.
- F The balances in Accounts 190, 281, 282 and 283, should exclude all FASB 106 or 109 related amounts. For example, any and all amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109 should be excluded. The balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note K. Account 281 is not allocated.
- G Identified in Form 1 as being only transmission related.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 15, column 5 minus amortization of regulatory assets (page 3, lines 11 & 12, col. 5). Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, line 57 in the Form 1.
- I Line 7 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 8 - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and $p = \frac{\text{percentage of federal income tax deductible for state income taxes}}{\text{percentage of federal income tax deductible for state income taxes}}$. If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 31).
- | | | |
|------------------|-------|---------------------------------------------------------------|
| Inputs Required: | FIT = | 21.00% |
| | SIT = | 9.99% (State Income Tax Rate or Composite SIT) |
| | p = | (percent of federal income tax deductible for state purposes) |
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1 - 561.3, and 561.BA., and related to generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts
- P Debt cost rate will be set at 4.5% until such time as debt is issued by MAIT. Once debt is issued, the long-term debt cost rate will be the weighted average of the rates for all outstanding debt instruments, calculated within Attachment 10, col. j. Consistent with Note C, there will be no preferred stock cost, consistent with MAIT's commitment to use a hypothetical 50%/50% capital structure until calendar year 2019. Thereafter, Preferred cost rate = preferred dividends (line 21) / preferred outstanding (line 23). No change in ROE may be made absent a filing with FERC under Section 205 or Section 206 of the Federal Power Act. Per the Settlement Agreement in Docket No. ER17-211-000, MAIT's stated ROE is set to 10.30% (9.8% base ROE plus 50 basis point adder for RTO participation).
- Q Line 28 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Excludes revenues unrelated to transmission services.
- T The revenues credited on page 1, lines 2-6 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. The revenue on line 7 is supported by its own reference.
- U Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
- V On Page 4, Line 31, enter revenues from RTO settlements that are associated with NITS and firm Point-to-Point Service for which the load is not included in the divisor to derive Met-Ed's and Penelec's zonal rates. Exclude non-firm Point-to-Point revenues and revenues related to RTEP projects.
- W Account Nos. 561.4, 561.8, and 575.7 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
- X Calculate using a 13 month average balance.
- Y Calculate using average of beginning and end of year balance.
- Z Includes only CWIP authorized by the Commission for inclusion in rate base.
- AA Any actual ROE incentive must be approved by the Commission; therefore, line will remain zero until a project(s) is granted an ROE incentive adder.
- BB Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Utility must submit a Section 205 filing to recover the cost of abandoned plant.
- CC Peak as would be reported on page 401, column d of Form 1 at the time of Met-Ed's and Penelec's zonal peak for the twelve month period ending October 31 of the calendar year used to calculate rates. The projection year will utilize the most recent preceding 12-month period at the time of the filing.
- DD Includes transmission-related balance only.

Schedule 1A Rate Calculation

1	\$	2,190,328	Attachment H-28A, Page 4, Line 7
2		121,975	Revenue Credits for Sched 1A - Note A
3	\$	2,068,353	Net Schedule 1A Expenses (Line 1 - Line 2)
4		32,345,240	Annual MWh in Met-Ed and Penelec Zones - Note B
5	\$	0.0639	Schedule 1A rate \$/MWh (Line 3/ Line 4)

Note:

- A Revenues received pursuant to PJM Schedule 1A revenue allocation procedures for transmission service outside of Met-Ed's and Penelec's zones during the year used to calculate rates under Attachment H-28A.
- B Load expressed in MWh consistent with load used for billing under Schedule 1A for the Met-Ed and Penelec zones. Data from RTO settlement systems for the calendar year prior to the rate year.

Incentive ROE Calculation

Return Calculation		Source Reference		
1	Rate Base	Attachment H-28A, page 2, Line 36, Col. 5	1,617,597,480	
2	Preferred Dividends	enter positive	0	
Common Stock				
3	Proprietary Capital	Attachment 8, Line 14, Col. 1	1,370,400,543	
4	Less Preferred Stock	Attachment 8, Line 14, Col. 2	0	
5	Less Accumulated Other Comprehensive Income Account 219	Attachment 8, Line 14, Col. 4	0	
6	Less Account 216.1 & Goodwill	Attachment 8, Line 14, Col. 3 & 5	223,591,970	
7	Common Stock	Attachment 8, Line 14, Col. 6	1,146,808,573	
Capitalization				
8	Long Term Debt	Attachment H-28A, page 4, Line 22, Col. 3	769,153,561	
9	Preferred Stock	Attachment H-28A, page 4, Line 23, Col. 3	0	
10	Common Stock	Attachment H-28A, page 4, Line 24, Col. 3	1,146,808,573	
11	Total Capitalization	Attachment H-28A, page 4, Line 25, Col. 3	1,915,962,135	
12	Debt %	Total Long Term Debt	Attachment H-28A, page 4, Line 22, Col. 4	40.1445%
13	Preferred %	Preferred Stock	Attachment H-28A, page 4, Line 23, Col. 4	0.0000%
14	Common %	Common Stock	Attachment H-28A, page 4, Line 24, Col. 4	59.8555%
15	Debt Cost	Total Long Term Debt	Attachment H-28A, page 4, Line 22, Col. 5	0.0395
16	Preferred Cost	Preferred Stock	Attachment H-28A, page 4, Line 23, Col. 5	0.0000
17	Common Cost	Common Stock	10.30%	0.1030
18	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 12 * Line 15)	0.0159
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)	0.0617
21	Rate of Return on Rate Base (ROR)		(Sum Lines 18 to 20)	0.0775
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	125,377,130
Income Taxes				
Income Tax Rates				
23	$T = 1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$	Attachment H-28A, page 3, Line 29, Col. 3	28.89%	
24	$CIT = (T/1-T) * (1-(WCLTD/R))$	Calculated	32.32%	
25	$1 / (1 - T) =$ (from line 23)	Attachment H-28A, page 3, Line 31, Col.3	1.4063	
26	Amortized Investment Tax Credit (266.8.f) (enter negative)	Attachment H-28A, page 3, Line 32, Col. 3	(99,685.00)	
27	Tax Effect of Permanent Differences and AFUDC Equity	Attachment H-28A, page 3, Line 33, Col. 3	386,605.35	
28	(Excess)/Deficient Deferred Income Taxes	Attachment H-28A, page 3, Line 34, Col. 3	(1,100,219.47)	
29	Income Tax Calculation	(line 22 * line 24)	40,520,327.98	
30	ITC adjustment	(line 25 * line 26)	(140,188.36)	
31	Permanent Differences and AFUDC Equity Tax Adjustment	Attachment H-28A, page 3, Line 37, Col. 3	543,688.32	
32	(Excess)/Deficient Deferred Income Tax Adjustment	Attachment H-28A, page 3, Line 38, Col. 3	(1,547,253.50)	
33	Total Income Taxes	Sum lines 29 to 32	39,376,574.45	
Increased Return and Taxes				
34	Return and Income taxes with increase in ROE	(Line 22 + Line 33)	164,753,704.60	
35	Return without incentive adder	Attachment H-28A, Page 3, Line 40, Col. 5	125,377,130.15	
36	Income Tax without incentive adder	Attachment H-28A, Page 3, Line 39, Col. 5	39,376,574.45	
37	Return and Income taxes <u>without</u> increase in ROE	Line 35 + Line 36	164,753,704.60	
38	Return and Income taxes with increase in ROE	Line 34	164,753,704.60	
39	Incremental Return and incomes taxes for increase in ROE	Line 38 - Line 37	-	
40	Rate Base	Line 1	1,617,597,480.21	
41	Incremental Return and incomes taxes for increase in ROE divided by rate base	Line 39 / Line 40	-	

Notes:

Line 17 to include an incentive ROE that is used only to determine the increase in return and incomes taxes associated with a specific increase in ROE. Any actual ROE incentive must be approved by the Commission. Until an ROE incentive is approved, line 17 will reflect the current ROE.

Gross Plant Calculation

For the 12 months ended 12/31/2021

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	
		Production	Transmission	Distribution	Intangible	General	Common	Total	
1	December	2020	-	2,062,205,506	-	46,570,986	67,982,676	-	2,176,759,168
2	January	2021	-	2,068,647,681	-	46,804,550	67,998,804	-	2,183,451,035
3	February	2021	-	2,071,758,532	-	47,051,707	67,999,379	-	2,186,809,617
4	March	2021	-	2,080,875,601	-	47,345,132	67,999,426	-	2,196,220,158
5	April	2021	-	2,087,694,697	-	48,031,412	67,999,424	-	2,203,725,533
6	May	2021	-	2,134,978,979	-	48,261,966	67,999,421	-	2,251,240,365
7	June	2021	-	2,181,819,727	-	49,338,357	67,999,417	-	2,299,157,501
8	July	2021	-	2,220,371,283	-	50,434,010	68,008,037	-	2,338,813,329
9	August	2021	-	2,226,493,431	-	51,327,755	77,552,043	-	2,355,373,229
10	September	2021	-	2,249,551,677	-	51,800,349	77,552,131	-	2,378,904,157
11	October	2021	-	2,274,095,183	-	56,834,343	77,876,068	-	2,408,805,595
12	November	2021	-	2,297,530,820	-	60,865,819	77,878,066	-	2,436,274,705
13	December	2021	-	2,435,106,784	-	69,113,394	80,746,273	-	2,584,966,451
14	13-month Average	[A] [C]	-	2,183,933,069	-	51,829,214	71,968,551	-	2,307,730,834

		[B]	Production	Transmission	Distribution	Intangible	General	Common	Total
			205.46.g	207.58.g	207.75.g	205.5.g	207.99.g	356.1	
15	December	2020	-	2,062,217,160	-	46,570,986	67,982,676	-	2,176,770,822
16	January	2021	-	2,068,659,335	-	46,804,550	67,998,804	-	2,183,462,689
17	February	2021	-	2,071,770,186	-	47,051,707	67,999,379	-	2,186,821,271
18	March	2021	-	2,080,887,255	-	47,345,132	67,999,426	-	2,196,231,813
19	April	2021	-	2,087,706,352	-	48,031,412	67,999,424	-	2,203,737,188
20	May	2021	-	2,134,990,633	-	48,261,966	67,999,421	-	2,251,252,019
21	June	2021	-	2,181,831,381	-	49,338,357	67,999,417	-	2,299,169,155
22	July	2021	-	2,220,382,937	-	50,434,010	68,008,037	-	2,338,824,984
23	August	2021	-	2,226,505,086	-	51,327,755	77,552,043	-	2,355,384,884
24	September	2021	-	2,249,563,331	-	51,800,349	77,552,131	-	2,378,915,812
25	October	2021	-	2,274,106,838	-	56,834,343	77,876,068	-	2,408,817,250
26	November	2021	-	2,297,542,474	-	60,865,819	77,878,066	-	2,436,286,360
27	December	2021	-	2,435,118,438	-	69,113,394	80,746,273	-	2,584,978,105
28	13-month Average		-	2,183,944,724	-	51,829,214	71,968,551	-	2,307,742,489

Asset Retirement Costs		Production	Transmission	Distribution	Intangible	General	Common
	[B]	205.44.g	207.57.g	207.74.g	company records	207.98.g	company records
29	December	2020	11,654	-	-	-	-
30	January	2021	11,654	-	-	-	-
31	February	2021	11,654	-	-	-	-
32	March	2021	11,654	-	-	-	-
33	April	2021	11,654	-	-	-	-
34	May	2021	11,654	-	-	-	-
35	June	2021	11,654	-	-	-	-
36	July	2021	11,654	-	-	-	-
37	August	2021	11,654	-	-	-	-
38	September	2021	11,654	-	-	-	-
39	October	2021	11,654	-	-	-	-
40	November	2021	11,654	-	-	-	-
41	December	2021	11,654	-	-	-	-
42	13-month Average		11,654	-	-	-	-

Notes:

[A] Included on Attachment H-28A, page 2, lines 1-6, Col. 3

[B] Reference for December balances as would be reported in FERC Form 1.

[C] Balance excludes Asset Retirements Costs

[D] Met-Ed retained 34.5kV lines

Accumulated Depreciation Calculation

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	
		Production	Transmission	Distribution	Intangible	General	Common	Total	
1	December	2020	-	339,904,096	-	6,121,117	10,563,257	-	356,588,470
2	January	2021	-	341,211,443	-	6,457,333	10,713,012	-	358,381,788
3	February	2021	-	342,009,058	-	6,790,571	10,863,866	-	359,663,495
4	March	2021	-	341,484,513	-	7,122,390	11,014,756	-	359,621,660
5	April	2021	-	340,968,070	-	7,429,220	11,165,650	-	359,562,940
6	May	2021	-	338,605,143	-	7,763,426	11,316,543	-	357,685,112
7	June	2021	-	337,222,920	-	8,044,081	11,467,437	-	356,734,438
8	July	2021	-	336,987,627	-	8,325,595	11,617,848	-	356,931,070
9	August	2021	-	338,974,845	-	8,619,174	11,234,506	-	358,828,525
10	September	2021	-	339,580,606	-	8,939,283	11,535,171	-	360,055,060
11	October	2021	-	339,631,898	-	8,967,994	11,815,410	-	360,415,301
12	November	2021	-	340,162,765	-	9,060,942	12,116,456	-	361,340,163
13	December	2021	-	332,989,895	-	8,664,549	12,255,497	-	353,909,941
14	13-month Average	[A] [C]	-	339,210,222	-	7,869,667	11,359,954	-	358,439,843.29

			Production	Transmission	Distribution	Intangible	General	Common	Total
		[B]	219.20-24.c	219.25.c	219.26.c	200.21.c	219.28.c	356.1	
15	December	2020	-	339,912,538	-	6,121,117	10,563,257	-	356,596,911
16	January	2021	-	341,219,903	-	6,457,333	10,713,012	-	358,390,249
17	February	2021	-	342,017,538	-	6,790,571	10,863,866	-	359,671,975
18	March	2021	-	341,493,012	-	7,122,390	11,014,756	-	359,630,158
19	April	2021	-	340,976,588	-	7,429,220	11,165,650	-	359,571,458
20	May	2021	-	338,613,679	-	7,763,426	11,316,543	-	357,693,649
21	June	2021	-	337,231,476	-	8,044,081	11,467,437	-	356,742,993
22	July	2021	-	336,996,202	-	8,325,595	11,617,848	-	356,939,645
23	August	2021	-	338,983,439	-	8,619,174	11,234,506	-	358,837,119
24	September	2021	-	339,589,218	-	8,939,283	11,535,171	-	360,063,672
25	October	2021	-	339,640,529	-	8,967,994	11,815,410	-	360,423,932
26	November	2021	-	340,171,416	-	9,060,942	12,116,456	-	361,348,814
27	December	2021	-	332,998,565	-	8,664,549	12,255,497	-	353,918,610
28	13-month Average		-	339,218,777	-	7,869,667	11,359,954	-	358,448,399

Reserve for Depreciation of Asset Retirement Costs			Production	Transmission	Distribution	Intangible	General	Common
		[B]	Company Records					
29	December	2020	-	8,442	-	-	-	-
30	January	2021	-	8,461	-	-	-	-
31	February	2021	-	8,480	-	-	-	-
32	March	2021	-	8,499	-	-	-	-
33	April	2021	-	8,518	-	-	-	-
34	May	2021	-	8,537	-	-	-	-
35	June	2021	-	8,556	-	-	-	-
36	July	2021	-	8,575	-	-	-	-
37	August	2021	-	8,594	-	-	-	-
38	September	2021	-	8,613	-	-	-	-
39	October	2021	-	8,632	-	-	-	-
40	November	2021	-	8,650	-	-	-	-
41	December	2021	-	8,669	-	-	-	-
42	13-month Average		-	8,556	-	-	-	-

Notes:

- [A] Included on Attachment H-28A, page 2, lines 7-11, Col. 3
- [B] Reference for December balances as would be reported in FERC Form 1.
- [C] Balance excludes reserve for depreciation of asset retirement costs

ADIT Calculation

	[1]	[2]	[3]	[4]	[5]	[6]
	ADIT Transmission Total (including Plant & Labor Related Transmission ADITs and applicable transmission adjustments from notes below)					
	Acct. No. 281 (enter negative)	Acct. No. 282 (enter negative)	Acct. No. 283 (enter negative)	Acct. No. 190	Acct. No. 255 (enter negative)	Total
		[C]	[D]	[E]	[F]	
1 December 31 2020	-	(343,148,681)	(7,643,729)	11,146,826	-	(339,645,584)
2 December 31 2021	-	(355,380,494)	(5,431,780)	11,956,834	-	(348,855,439)
3 Begin/End Average [A]	-	(349,264,588)	(6,537,754)	11,551,830	-	(344,250,512)

	Acct. No. 281	Acct. No. 282	Acct. No. 283	Acct. No. 190	Acct. No. 255	Total
	ADIT Total Transmission-related only, including Plant & Labor Related Transmission ADITs (prior to adjustments from notes below)					
	[B]	273.8.k	275.2.k	277.9.k	234.8.c	267.h
4 December 31 2020		278,769,426	(14,568,767)	17,073,746	2,130,100	283,404,504
5 December 31 2021		315,204,823	(18,666,223)	18,981,038	2,030,415	317,550,053
6 Begin/End Average	-	296,987,125	(16,617,495)	18,027,392	2,080,257	300,477,279

Notes:

- [A] Beginning/Ending Average with adjustments for FAS143, FAS106, FAS109, CIACs and normalization to populate Appendix H-28A, page 2, lines 19-23, col. 3 for accounts 281, 282, 283, 190, and 255, respectively
- [B] Reference for December balances as would be reported in FERC Form 1.
- [C] FERC Account No. 282 is adjusted for the following items.

	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Other: [H]	Normalization [G]
2020	-	(7,426,962)	(56,952,294)	-	-	-	-
2021	-	(7,255,461)	(52,538,123)	-	-	-	19,617,913

- [D] FERC Account No. 283 is adjusted for the following items.

	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Other: [H]	Normalization [G]
2020	-	-	(22,212,496)	-	-	-	-
2021	-	-	(20,550,382)	-	-	-	(3,547,620)

- [E] FERC Account No. 190 is adjusted for the following items:

	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Other: [H]	Normalization [G]
2020	-	-	(1,418,437)	7,345,357	-	-	-
2021	-	-	(1,135,488)	6,860,564	-	-	1,299,127

- [F] See Attachment H-28A, page 5, note K; A utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f).

- [G] Taken from Attachment 5a, page 2, col. 4.

- [H] Include any additional adjustments to ADIT items as may be recognized in the future to be proper for PTRR/ATRR calculation purposes.

ADIT Normalization Calculation

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
	2021 Quarterly Activity and Balances							
Beginning 190 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
11,146,826	523,332	11,670,158	560,650	12,230,807	505,089	12,735,896	520,065	13,255,961
Beginning 190 (including adjustments) 11,146,826	Pro-rated Q1 395,725		Pro-rated Q2 284,165		Pro-rated Q3 128,694		Pro-rated Q4 1,425	
Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
343,148,681	7,902,755	351,051,436	8,466,281	359,517,717	7,627,267	367,144,985	7,853,422	374,998,407
Beginning 282 (including adjustments) 343,148,681	Pro-rated Q1 5,975,782		Pro-rated Q2 4,291,129		Pro-rated Q3 1,943,386		Pro-rated Q4 21,516	
Beginning 283 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
7,643,729	(1,429,101)	6,214,628	(1,531,006)	4,683,622	(1,379,283)	3,304,339	(1,420,180)	1,884,160
Beginning 283 (including adjustments) 7,643,729	Pro-rated Q1 (1,080,635)		Pro-rated Q2 (775,990)		Pro-rated Q3 (351,434)		Pro-rated Q4 (3,891)	

ADIT Normalization Calculation

	[1]	[2]	[3]	[4]	[5]
	FERC Form 1 - Year End (sourced from Attachment 5, page 1, line 5)	Prorated year-end less FERC Form 1 Year-end	Sum of FAS143, FAS106, FAS109, CIAC and Other from Attachment 5, page 1, notes	Total Normalization to Attachment 5 (col. 2 - col. 3)	Ending Balance for formula rate (col. 1 - col. 3 - col. 4)
2021 Activity					
<hr/>					
Pro-rated Total	Pro-rated Ending 190				
810,009	11,956,834	18,981,038	7,024,203	5,725,077	1,299,127
					11,956,834
<hr/>					
Pro-rated Total	Pro-rated Ending 282				
12,231,813	355,380,494	315,204,823	(40,175,671)	(59,793,584)	19,617,913
					355,380,494
<hr/>					
Pro-rated Total	Pro-rated Ending 283				
(2,211,949)	5,431,780	(18,666,223)	(24,098,002)	(20,550,382)	(3,547,620)
					5,431,780

ADIT Detail

For the 12 months ended 12/31/2021

<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>	<u>COLUMN D</u>
	BALANCE AS OF 12-31-20	BALANCE AS OF 12-31-21	AVERAGE BALANCE
ACCOUNT 255:			
Investment Tax Credit	2,130,100	2,030,415	2,080,257
1 TOTAL ACCOUNT 255	<u>2,130,100</u>	<u>2,030,415</u>	
ACCOUNT 282:			
263A Capitalized Overheads	21,350,731	20,661,052	21,005,891
Accelerated Depreciation	256,236,838	281,214,630	268,725,734
AFUDC	4,544,959	5,571,968	5,058,464
AFUDC Equity	10,781,427	14,655,780	12,718,603
Capitalized Benefits	5,209,325	5,099,404	5,154,364
Capitalized Tree Trimming	6,962,212	7,106,092	7,034,152
Casualty Loss	177,792	(483,394)	(152,801)
OPEBs	(7,426,962)	(7,255,461)	(7,341,211)
Other	(3,790,848)	(3,892,797)	(3,841,822)
Repairs	52,457,672	59,721,452	56,089,562
FAS109 Related to Property	(67,733,720)	(67,193,903)	(67,463,812)
2 TOTAL ACCOUNT 282	<u>278,769,426</u>	<u>315,204,823</u>	

ADIT Detail

For the 12 months ended 12/31/2021

<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>	<u>COLUMN D</u>
	BALANCE AS <u>OF 12-31-20</u>	BALANCE AS <u>OF 12-31-21</u>	AVERAGE <u>BALANCE</u>
ACCOUNT 283:			
AFUDC Equity Flow Thru (Gross up)	4,380,639	5,954,841	5,167,740
Property FAS109	(26,593,136)	(26,505,224)	(26,549,180)
PJM Receivable	5,607,869	0	2,803,935
Vegetation Management - FERC Adjustment	690,229	517,672	603,950
State Income Tax Deductible	1,296,960	1,296,960	1,296,960
Deferred Charge-EIB	48,670	69,528	59,099
3 TOTAL ACCOUNT 283	<u>(14,568,767)</u>	<u>(18,666,223)</u>	

ADIT Detail

For the 12 months ended 12/31/2021

COLUMN ACOLUMN BCOLUMN CCOLUMN D

BALANCE AS	BALANCE AS	AVERAGE
<u>OF 12-31-20</u>	<u>OF 12-31-21</u>	BALANCE

ACCOUNT 190:

Capitalized Interest	5,066,187	7,346,001	6,206,094
Contribution in Aid of Construction	7,345,357	6,860,564	7,102,961
Federal Long Term	309,218	309,218	309,218
Investment Tax Credit	865,488	824,985	845,237
PJM Payable	5,591,844	5,591,844	5,591,844
Charitable Contribution Carryforward	4,793	4,793	4,793
Lease ROU Asset & Liability	(2,247,271)	(2,172,128)	(2,209,700)
NOL Deferred Tax Asset - LT PA	2,418,881	2,173,060	2,295,970
Pension EDCP-SERP Payments	3,173	3,173	3,173
FAS109 Related to Property	(2,283,926)	(1,960,473)	(2,122,199)

4 TOTAL ACCOUNT 190

17,073,746	18,981,038	18,027,392
------------	------------	------------

1 **Calculation of PBOP Expenses**

2	<u>MAIT</u>	<u>Amount</u>	<u>Source</u>
3	Total FirstEnergy PBOP expenses	(108,686,300)	FirstEnergy 2015 Actuarial Study
4	Labor dollars (FirstEnergy)	2,024,261,894	FirstEnergy 2015 Actual: Company Records
5	cost per labor dollar (line 3 / line 4)	-\$0.0537	
6	labor (labor not capitalized) current year	22,721,464	MAIT Labor: Company Records
7	PBOP Expense for current year (line 5 * line 6)	-\$1,219,957	
8	PBOP expense in Account 926 for current year	(583,286)	MAIT Account 926: Company Records
9	PBOP Adjustment for Attachment H-28A, page 3, line 9 (line 7 - line 8)	(636,671)	

10 Lines 3-4 cannot change absent a Section 205 or 206 filing approved or accepted by FERC in a separate proceeding

Taxes Other than Income Calculation

		[A]	Dec 31, 2021
1	Payroll Taxes		
1a	FICA	263.i	497,061
1b		263.i	-
1c		263.i	-
1z	Payroll Taxes Total		497,061
2	Highway and Vehicle Taxes		
2a		263.i	-
2z	Highway and Vehicle Taxes		-
3	Property Taxes		
3a	Property Tax	263.i	108,828
3b			-
3c			-
3z	Property Taxes		108,828
4	Gross Receipts Tax		
4a		263.i	-
4z	Gross Receipts Tax		-
5	Other Taxes		
5a		263.i	-
5b		263.i	-
5c			-
5z	Other Taxes		-
6z	Payments in lieu of taxes		
7	Total other than income taxes (sum lines 1z, 2z, 3z, 4z, 5z, 6z) [tie to 114.14c]		\$605,889

Notes:

[A] Reference for December balances as would be reported in FERC Form 1.

Capital Structure Calculation

For the 12 months ended 12/31/2021

		[1]	[2]	[3]	[4]	[5]	[6]	[7]
		Proprietary Capital	Preferred Stock	Account 216.1	Account 219	Goodwill	Common Stock	Long Term Debt
	[A]	112.16.c	112.3.d	112.12.c	112.15.c	233.5.f	(1) - (2) - (3) - (4) - (5)	112.24.c
1	December 2020	1,188,006,499				223,591,970	964,414,529	699,917,176
2	January 2021	1,196,674,115				223,591,970	973,082,145	699,918,112
3	February 2021	1,205,455,999				223,591,970	981,864,029	699,919,048
4	March 2021	1,214,489,154				223,591,970	990,897,184	699,919,984
5	April 2021	1,223,676,922				223,591,970	1,000,084,952	699,920,920
6	May 2021	1,233,814,546				223,591,970	1,010,222,576	699,921,856
7	June 2021	1,494,189,709				223,591,970	1,270,597,739	699,922,792
8	July 2021	1,504,334,869				223,591,970	1,280,742,899	849,923,728
9	August 2021	1,514,099,983				223,591,970	1,290,508,013	849,924,664
10	September 2021	1,524,098,815				223,591,970	1,300,506,845	849,925,600
11	October 2021	1,534,176,229				223,591,970	1,310,584,259	849,926,536
12	November 2021	1,544,187,876				223,591,970	1,320,595,906	849,927,472
13	December 2021	1,438,002,349				223,591,970	1,214,410,379	849,928,407
14	13-month Average	1,370,400,543	-	-	-	223,591,970	1,146,808,573	769,153,561

Notes:

[A] Reference for December balances as would be reported in FERC Form 1.

Stated Value Inputs

**Formula Rate Protocols
Section VIII.A**

1. Rate of Return on Common Equity ("ROE")

MAIT's stated ROE is set to: 10.3%

2. Postretirement Benefits Other Than Pension ("PBOP")

**sometimes referred to as Other Post Employment Benefits, or "OPEB"*

Total FirstEnergy PBOP expenses (108,686,300)
Labor dollars (FirstEnergy) 2,024,261,894

3. Depreciation Rates

FERC Account	Depr %
352	1.28%
353	2.05%
354	1.39%
355	2.32%
356	2.68%
356.1	1.27%
358	2.52%
359	0.87%
390.1	2.90%
390.2	1.24%
391.1	0.63%
391.2	18.82%
392	4.84%
393	0.01%
394	4.62%
395	0.00%
396	0.47%
397	1.80%
398	0.32%
303	14.29%

4. Net Plant Allocator

If the Net Plant (NP) allocator becomes anything other than 1.000 (or 100%), MAIT must make a Section 205 filing to seek approval of any new depreciation or amortization rates applicable to production and/or distribution plant accounts.

5. Land Rights

If Land Rights (Account 350) are acquired by MAIT, it must make a Section 205 filing to establish the appropriate depreciation rate.

Debt Cost Calculation

TABLE 1: Summary Cost of Long Term Debt										
CALCULATION OF COST OF DEBT										
YEAR ENDED 12/31/2021										
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
tsN	Issue Date	Maturity Date	ORIGINAL ISSUANCE (table 2, col. cc)	Net Proceeds At Issuance (table 2, col. hh)	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year* z (col e. * col. FJ12)	Weighted Outstanding Ratios (col. g/col. g total)	Effective Cost Rate (Table 2, Col. ii)	Weighted Debt Cost at t = N (h) * (i)
Long Term Debt Cost at Year End 12/31/2021										
First Mortgage Bonds:										
(1) 4.10%, Senior Unsecured Note	5/10/2018	5/15/2028	\$ 450,000,000	\$ 445,906,699	\$ 447,563,736	12	\$ 447,563,736	59.09%	4.21%	2.45%
(2) 3.60%, Senior Unsecured Note	3/31/2020	4/1/2032	\$ 125,000,000	\$ -	\$ 124,301,719	12	\$ 124,301,719	16.13%	3.67%	0.59%
(3) 3.70%, Senior Unsecured Note	3/31/2020	4/1/2035	\$ 125,000,000	\$ -	\$ 124,277,875	12	\$ 124,277,875	16.13%	3.76%	0.61%
(4) 3.00%, Senior Unsecured Note - Planned	7/1/2021	7/1/2031	\$ 150,000,000	\$ -	\$ 148,575,000	6	\$ 74,287,500	9.64%	3.12%	0.30%
Total			\$ 850,000,000		\$ 844,718,330		\$ 770,430,830	100.000%		3.95%

t = time
The current portion of long term debt is included in the Net Amount Outstanding at t = N in these calculations.
The outstanding amount (column (e)) for debt retired during the year is the outstanding amount at the last month it was outstanding.
* z = Average of monthly balances for months outstanding during the year (average of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month).
Itemize individual debenture debt cost calculations that be taken to four decimals in percentages (7.2300%, 4.2500%); Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.00%).
** This Total Weighted Average Debt Cost will be shown on page 4, line 22, column 5 of Formula rate Attachment H-28A.

TABLE 2: Effective Cost Rates For Traditional Front-Loaded Debt Issuances:													
YEAR ENDED 12/31/2021													
Long Term Debt Issuances	Affiliate	(aa) Issue Date	(bb) Maturity Date	(cc) Amount Issued	(dd) (Discount) Premium at Issuance	(ee) Issuance Expense	(ff) Loss/Gain on Recacquired Debt	(gg) Less Related ADIT	(hh) Net Proceeds (col. cc + col. dd + col. ee + col. ff)	(ii) Net Proceeds Ratio ((col. cc / col. hh)*100)	(jj) Coupon Rate	(kk) Annual Interest (col. cc * col. jj)	(ll) Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)
(1) 4.10%, Senior Unsecured Note		5/10/2018	5/15/2028	\$ 450,000,000	\$ (112,500)	\$ 3,980,801	-	xxx	\$ 445,906,699	99.0904	0.04100	\$ 18,450,000	4.21%
(2) 3.60%, Senior Unsecured Note		3/31/2020	4/1/2032	\$ 125,000,000	\$ -	\$ 817,500	-	xxx	\$ 124,182,500	99.3460	0.03600	\$ 4,500,000	3.67%
(3) 3.70%, Senior Unsecured Note		3/31/2020	4/1/2035	\$ 125,000,000	\$ -	\$ 817,500	-	xxx	\$ 124,182,500	99.3460	0.03700	\$ 4,625,000	3.76%
(4) 3.00%, Senior Unsecured Note - Planned		7/1/2021	7/1/2031	150,000,000	\$ -	1,500,000			\$ 148,500,000	99.0000	0.03000	\$ 4,500,000	3.12%
TOTALS				\$ 850,000,000	(112,500)	\$ 7,115,801	-	xxx	\$ 842,771,699			\$ 32,075,000	

* YTM at issuance calculated from an acceptable bond table or from YTM = Internal Rate of Return (IRR) calculation.
Effective Cost Rate of Individual Debenture (YTM at Issuance): the t=0 Cashflow C₀ equals Net Proceeds column (gg); Semiannual (or other) interest cashflows (C₁, C₂, etc.).

Transmission Enhancement Charge (TEC) Worksheet
To be completed in conjunction with Attachment H-28A

(1)	(2)	(3)	(4)
Line No.	Reference	Transmission	Allocator
1	Gross Transmission Plant - Total	Attach. H-28A, p. 2, line 2, col. 5 (Note A)	\$ 2,183,933,969
2	Net Transmission Plant - Total	Attach. H-28A, p. 2, line 14, col. 5 (Note B)	\$ 1,844,722,848
O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach. H-28A, p. 3, line 15, col. 5	\$ 77,817,305
4	Annual Allocation Factor for O&M	(line 3 divided by line 1, col. 3)	3.563173%
GENERAL, INTANGIBLE, AND COMMON (G, I, & C) DEPRECIATION EXPENSE			
5	Total G, I, & C depreciation expense	Attach. H-28A, p. 3, lines 17 & 18, col. 5	\$ 6,730,846
6	Annual allocation factor for G, I, & C depreciation expense	(line 5 divided by line 1, col. 3)	0.308198%
TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach. H-28A, p. 3, line 28, col. 5	\$ 605,889
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1, col. 3)	0.027743%
9	Annual Allocation Factor for Expense	Sum of line 4, 6, & 8	3.899114%
INCOME TAXES			
10	Total Income Taxes	Attach. H-28A, p. 3, line 39, col. 5	\$ 39,376,574
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2, col. 3)	2.134552%
RETURN			
12	Return on Rate Base	Attach. H-28A, p. 3, line 40, col. 5	\$ 125,377,130
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2, col. 3)	6.796529%
14	Annual Allocation Factor for Return	Sum of line 11 and 13	8.931082%

Columns 5-9 (page 1) only applies with incentive RCE project(s) (Note F)

(5)	(6)	(7)	(8)	(9)
Line No.	Reference	Transmission	Allocator	
INCOME TAXES				
10b	Total Income Taxes	Attachment 2, line 33	\$ 39,376,574	
11b	Annual Allocation Factor for Income Taxes	(line 10b divided by line 2, col. 3)	2.134552%	2.134552%
RETURN				
12b	Return on Rate Base	Attachment 2, line 22	\$ 125,377,130	
13b	Annual Allocation Factor for Return on Rate Base	(line 12b divided by line 2, col. 3)	6.796529%	6.796529%
14b	Annual Allocation Factor for Return	Sum of line 11b and 13b		8.931082%
15	Additional Annual Allocation Factor for Return	Line 14 b, col. 9 less line 14, col. 4		0.00000%

Transmission Enhancement Charge (TEC) Worksheet
 To be completed in conjunction with Attachment H-28A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Line No.	Project Name	RTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	Additional Incentive Annual Allocation Factor for Return (Note F)	Total Annual Revenue Requirement	True-up Adjustment	Net Revenue Requirement with True-up
		(Note C & H)	(Page 1, line 9)	(Col. 3 * Col. 4)	(Note D & H)	Page 1, line 14	Col. 6 * Col. 7	(Note E)	(Sum Col. 5, 8, & 9)	(Col. 6 * Page 1, line 15, Col. 9)	(Sum Col. 10 & 11)	(Note G)	(Sum Col. 12 & 13)	
	Install 230kV series reactor and 2- 100MVAR PLC switched capacitors at													
2a	Hunterstown	b20215	\$ 12,637,431	3.899114%	\$492,748	\$ 9,839,682	8.931082%	\$878,788	\$ 193,353	\$1,564,889	-	\$1,564,889	170,779	\$1,735,668
2b	Install 250 MVAR capacitor at Keystone 500 kV	b0549	\$ 3,207,134	3.899114%	\$125,050	\$ 2,744,798	8.931082%	\$245,140	\$ 44,258	\$414,448	-	\$414,448	40,967	\$455,415
2c	Install 25 MVAR capacitor at Easton 115 kV substation	b0551	\$ 1,380,393	3.899114%	\$53,823	\$ 1,075,855	8.931082%	\$96,098	\$ 18,940	\$168,849	-	\$168,849	17,007	\$185,856
2d	Install 50 MVAR capacitor at Albion 230 kV substation	b0552	\$ 1,038,335	3.899114%	\$40,486	\$ 915,860	8.931082%	\$81,725	\$ 14,329	\$136,540	-	\$136,540	11,496	\$148,035
2e	Install 50 MVAR capacitor at Raymond 230 kV substation	b0553	\$ 927,947	3.899114%	\$36,182	\$ 793,833	8.931082%	\$70,898	\$ 12,806	\$119,885	-	\$119,885	11,553	\$131,438
2f	Install 75 MVAR capacitor at East Towards 230 kV substation	b0557	\$ 2,177,814	3.899114%	\$84,915	\$ 1,963,793	8.931082%	\$166,456	\$ 29,867	\$281,239	-	\$281,239	27,662	\$308,900
2g	Relocate the Erie South 345 kV line terminal	b1953	\$ 10,675,225	3.899114%	\$416,239	\$ 9,793,166	8.931082%	\$869,099	\$ 147,089	\$1,432,337	-	\$1,432,337	125,513	\$1,557,850
	Convert Lewis Run-Farmers Valley to 230 kV using 1033.5 ACSR conductor. Project to be completed in conjunction with new Farmers Valley 345/230 kV transformation													
2h		b1954	\$ 63,497,236	3.899114%	\$2,475,830	\$ 60,718,573	8.931082%	\$5,422,825	\$ 913,500	\$8,812,155	-	\$8,812,155	324,371	\$9,136,526
2i	Portlanc-Kintorey 230kV Terminal Upgrade	b0152.3	\$ 130,995	3.899114%	\$5,108	\$ 105,988	8.931082%	\$9,466	\$ 2,685	\$17,259	-	\$17,259	21,356	\$38,615
2j	South Lebanon 230/69 kv Bank 1 - Upgrade 69 kv Terminal Facilities	b1364	\$ 87,275	3.899114%	\$3,403	\$ 71,850	8.931082%	\$6,417	\$ 1,789	\$11,609	-	\$11,609	14,345	\$25,954
2k	Middletown Sub - 69 kv Capacitor Bank	b1362	\$ 47,992	3.899114%	\$1,871	\$ 41,522	8.931082%	\$3,706	\$ 614	\$6,194	-	\$6,194	8,112	\$14,306
2l	Germantown - 138kV Reactor Removal	b1816.4	\$ -	-	\$0	-	8.931082%	\$0	\$0	\$0	-	\$0	6,239	\$6,239
	Germantown r p 138 115kV #1 BK Xtrn + Upgrade 138kV 999L & 115kV 998L components RTEP b2088, b2088.1, b2088.2													
2m		b2088.1 & b2088.2	\$ 5,926,986	3.899114%	\$231,100	\$ 5,535,056	8.931082%	\$484,340	\$ 121,503	\$846,944	-	\$846,944	1,043,516	\$1,890,460
2n	Loop the 2026 (TM) - Hosensack 500 kV line in to the Lautstown substation and upgrade relay at TM1 500 kV	b2006.1.1_DFAFX_All	\$ 2,215,749	3.899114%	\$86,395	\$ 1,992,195	8.931082%	\$177,925	\$ 54,507	\$318,827	-	\$318,827	27,276	\$346,103
2o	Loop the 2026 (TM) - Hosensack 500 kV line in to the Lautstown substation and upgrade relay at TM1 500 kV	b2006.1.1_Load_Rati	\$ 2,215,749	3.899114%	\$86,395	\$ 1,992,195	8.931082%	\$177,925	\$ 54,507	\$318,827	-	\$318,827	27,276	\$346,103
2p	Install 2nd Hunterstown 230/115 kV transformer	b2452	\$ 6,023,169	3.899114%	\$234,850	\$ 5,487,381	8.931082%	\$490,082	\$ 132,510	\$857,442	-	\$857,442	44,513	\$901,956
2q	Reconductor Hunterstown - Oxford 115 kV line	b2452.1	\$ 2,721,723	3.899114%	\$106,123	\$ 2,477,571	8.931082%	\$221,274	\$ 59,878	\$387,275	-	\$387,275	56,342	\$443,617
	Relocate new trap and upgrade a bus section at Keystone 500 kV - on the Keystone -													
2r	Alysbie 500 kV	b2084.3	\$ -	3.899114%	\$0	-	8.931082%	\$0	\$0	\$0	-	\$0	6,724	\$6,724
2s	Install 100 MVAR Dynamic Reactive Device at Alysbie 500 kV substation	b2089	\$ -	3.899114%	\$0	-	8.931082%	\$0	\$0	\$0	-	\$0	329,494	\$329,494
2t	Tie in new Rice substation to Conemaugh-Hunterstown 500 kV	b2743.2	\$ 1,098,720	3.899114%	\$42,840	\$ 1,097,744	8.931082%	\$98,040	\$ 12,676	\$153,557	-	\$153,557	-	\$153,557
2u	Upgrade terminal equipment at Conemaugh 500 kV: on the Conemaugh - Hunterstown 500	b2743.3	\$ 142,164	3.899114%	\$5,543	\$ 141,314	8.931082%	\$12,621	\$ 2,832	\$21,096	-	\$21,096	-	\$21,096
2v	Upgrade terminal equipment at Hunterstown 500 kV: on the Conemaugh - Hunterstown 500	b2743.4	\$ 40,908	3.899114%	\$1,595	\$ 40,873	8.931082%	\$3,650	\$ 454	\$5,700	-	\$5,700	-	\$5,700
3	Transmission Enhancement Credit taken to Attachment H-28A Page 1, Line 7													
4	Additional Incentive Revenue taken to Attachment H-28A Page 3, Line 42										60.00			15,875,069.53

Notes

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-28A.
- B Net Transmission Plant is that identified on page 2 line 14 of Attachment H-28A.
- C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 above. This value includes subsequent capital investments required to maintain the project in-service.
- D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.
- E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-28A, page 3, line 16.
- F Any actual ROE incentive must be approved by the Commission.
- G True-up adjustment is calculated on the project true-up schedule, attachment 12, column 1
- H Based on a 13-month average

TEC Worksheet Support
Net Plant Detail

Line No.	Project Name	RTEP Project Number	Project Gross Plant	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
			(Note A)													
2a	Install 230kV series reactor and 2- 100MVAR PLC switched capacitors at Hunterstown	b0215	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431
2b	Install 250 MVAR capacitor at Keystone 500 kV	b0549	\$ 3,207,134	\$3,207,134	\$3,207,134	\$3,207,134	\$3,207,134	\$3,207,134	\$3,207,134	\$3,207,134	\$3,207,134	\$3,207,134	\$3,207,134	\$3,207,134	\$3,207,134	\$3,207,134
2c	Install 25 MVAR capacitor at Saxton 115 kV substation	b0551	\$ 1,380,393	\$1,380,393	\$1,380,393	\$1,380,393	\$1,380,393	\$1,380,393	\$1,380,393	\$1,380,393	\$1,380,393	\$1,380,393	\$1,380,393	\$1,380,393	\$1,380,393	\$1,380,393
2d	Install 50 MVAR capacitor at Altoona 230 kV substation	b0552	\$ 1,038,335	\$1,038,335	\$1,038,335	\$1,038,335	\$1,038,335	\$1,038,335	\$1,038,335	\$1,038,335	\$1,038,335	\$1,038,335	\$1,038,335	\$1,038,335	\$1,038,335	\$1,038,335
2e	Install 50 MVAR capacitor at Raysstown 230 kV substation	b0553	\$ 927,947	\$927,947	\$927,947	\$927,947	\$927,947	\$927,947	\$927,947	\$927,947	\$927,947	\$927,947	\$927,947	\$927,947	\$927,947	\$927,947
2f	Install 75 MVAR capacitor at East Towanda 230 kV substation	b0557	\$ 2,177,814	\$2,177,814	\$2,177,814	\$2,177,814	\$2,177,814	\$2,177,814	\$2,177,814	\$2,177,814	\$2,177,814	\$2,177,814	\$2,177,814	\$2,177,814	\$2,177,814	\$2,177,814
2g	Relocate the Erie South 345 kV line terminal	b1993	\$ 10,675,225	\$10,675,225	\$10,675,225	\$10,675,225	\$10,675,225	\$10,675,225	\$10,675,225	\$10,675,225	\$10,675,225	\$10,675,225	\$10,675,225	\$10,675,225	\$10,675,225	\$10,675,225
	Convert Lewis Run-Farmers Valley to 230 kV using 1033.5 ACSR conductor. Project to be completed in conjunction with new Farmers Valley 345/230 kV transformation	b1994	\$ 63,497,236	\$63,497,236	\$63,497,236	\$63,497,236	\$63,497,236	\$63,497,236	\$63,497,236	\$63,497,236	\$63,497,236	\$63,497,236	\$63,497,236	\$63,497,236	\$63,497,236	\$63,497,236
2i	Portland-Kittatinny 230kV Terminal Upgrade	b0132.3	\$ 130,995	\$130,995	\$130,995	\$130,995	\$130,995	\$130,995	\$130,995	\$130,995	\$130,995	\$130,995	\$130,995	\$130,995	\$130,995	\$130,995
	South Lebanon 230/69 kv Bank 1 - Upgrade 69 kv Terminal Facilities	b1364	\$ 87,275	\$87,275	\$87,275	\$87,275	\$87,275	\$87,275	\$87,275	\$87,275	\$87,275	\$87,275	\$87,275	\$87,275	\$87,275	\$87,275
2k	Middletown Sub - 69 kv Capacitor Bank	b1362	\$ 47,992	\$47,992	\$47,992	\$47,992	\$47,992	\$47,992	\$47,992	\$47,992	\$47,992	\$47,992	\$47,992	\$47,992	\$47,992	\$47,992
2l	Germantown - 138kV Reactor Removal	b1816.4	\$ -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Germantown r p 138 115kV #1 Bk Xfour - Upgrade 138kV 999L & 115kV 998L components RTEP b2688, b2688.1, b2688.2	b2688.1 & b2688.2	\$ 5,926,986	\$5,926,986	\$5,926,986	\$5,926,986	\$5,926,986	\$5,926,986	\$5,926,986	\$5,926,986	\$5,926,986	\$5,926,986	\$5,926,986	\$5,926,986	\$5,926,986	\$5,926,986
2n	Loop the 2026 (TMI - Hosensack 500 kV) line in to the Laushtown substation and upgrade relay at TMI 500 kV	b2006.1.1_DFAX_Allocati	\$ 2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749
2o	Loop the 2026 (TMI - Hosensack 500 kV) line in to the Laushtown substation and upgrade relay at TMI 500 kV	b2006.1.1_Load_Ratio_Sh	\$ 2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749
2p	Install 2nd Hunterstown 230/115 kV transformer	b2452	\$ 6,023,169	\$6,023,169	\$6,023,169	\$6,023,169	\$6,023,169	\$6,023,169	\$6,023,169	\$6,023,169	\$6,023,169	\$6,023,169	\$6,023,169	\$6,023,169	\$6,023,169	\$6,023,169
2q	Reconductor Hunterstown - Oxford 115 kV line	b2452.1	\$ 2,721,723	\$2,721,723	\$2,721,723	\$2,721,723	\$2,721,723	\$2,721,723	\$2,721,723	\$2,721,723	\$2,721,723	\$2,721,723	\$2,721,723	\$2,721,723	\$2,721,723	\$2,721,723
	Replace wave trap and upgrade a bus section at Keystone 500 kV - on the Keystone - Airydale 500 kV	b0284.3	\$ -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2r	Install 100 MVAR Dynamic Reactive Device at Airydale 500 kV substation	b0369	\$ -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2s	Tie in new Rice substation to Conemaugh-Hunterstown 500 kV	b2743.2	\$ 1,098,720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,283,355
2t	Upgrade terminal equipment at Conemaugh 500 kV: on the Conemaugh - Hunterstown 500 kV circuit	b2743.3	\$ 142,164	\$0	\$0	\$0	\$0	\$0	\$0	\$264,018	\$264,018	\$264,018	\$264,018	\$264,018	\$264,018	\$264,018
2v	Upgrade terminal equipment at Hunterstown 500 kV: on the Conemaugh - Hunterstown 500 kV circuit	b2743.4	\$ 40,908	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$531,800

NOTE
[A] Project Gross Plant is the total capital investment for the project, including subsequent capital investments required to maintain the project in-service. Utilizing a 13-month average.

TEC Worksheet Support
Net Plant Detail

Attachment H-28A, Attachment 11a
page 2 of 2
For the 12 months ended 12/31/2021

Accumulated Depreciation (Note B)	Dec-20 (Note D)	Jan-21 (Note D)	Feb-21 (Note D)	Mar-21 (Note D)	Apr-21 (Note D)	May-21 (Note D)	Jun-21 (Note D)	Jul-21 (Note D)	Aug-21 (Note D)	Sep-21 (Note D)	Oct-21 (Note D)	Nov-21 (Note D)	Dec-21 (Note D)	Project Net Plant (Note B & C)
\$2,797,769	\$2,701,093	\$2,717,205	\$2,733,318	\$2,749,431	\$2,765,544	\$2,781,656	\$2,797,769	\$2,813,882	\$2,829,994	\$2,846,107	\$2,862,220	\$2,878,333	\$2,894,445	\$9,839,662
\$462,336	\$440,207	\$443,895	\$447,583	\$451,271	\$454,960	\$458,648	\$462,336	\$466,024	\$469,712	\$473,401	\$477,089	\$480,777	\$484,465	\$2,744,798
\$304,538	\$295,068	\$296,646	\$298,225	\$299,803	\$301,381	\$302,960	\$304,538	\$306,116	\$307,695	\$309,273	\$310,851	\$312,430	\$314,008	\$1,075,855
\$123,275	\$116,110	\$117,304	\$118,498	\$119,692	\$120,886	\$122,081	\$123,275	\$124,469	\$125,663	\$126,857	\$128,051	\$129,245	\$130,439	\$915,060
\$134,114	\$127,711	\$128,778	\$129,845	\$130,913	\$131,980	\$133,047	\$134,114	\$135,181	\$136,248	\$137,315	\$138,383	\$139,450	\$140,517	\$793,833
\$314,031	\$299,098	\$301,587	\$304,076	\$306,565	\$309,054	\$311,542	\$314,031	\$316,520	\$319,009	\$321,498	\$323,987	\$326,476	\$328,965	\$1,863,783
\$945,059	\$871,515	\$883,772	\$896,030	\$908,287	\$920,545	\$932,802	\$945,059	\$957,317	\$969,574	\$981,832	\$994,089	\$1,006,347	\$1,018,604	\$9,730,166
\$2,778,663	\$2,321,913	\$2,398,038	\$2,474,163	\$2,550,288	\$2,626,413	\$2,702,538	\$2,778,663	\$2,854,788	\$2,930,913	\$3,007,038	\$3,083,163	\$3,159,288	\$3,235,412	\$60,718,573
\$25,007	\$23,664	\$23,888	\$24,112	\$24,336	\$24,560	\$24,783	\$25,007	\$25,231	\$25,455	\$25,678	\$25,902	\$26,126	\$26,350	\$105,988
\$15,425	\$14,530	\$14,679	\$14,828	\$14,977	\$15,127	\$15,276	\$15,425	\$15,574	\$15,723	\$15,872	\$16,021	\$16,170	\$16,319	\$71,850
\$6,470	\$6,163	\$6,214	\$6,265	\$6,316	\$6,367	\$6,419	\$6,470	\$6,521	\$6,572	\$6,623	\$6,675	\$6,726	\$6,777	\$41,522
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$391,930	\$331,179	\$341,304	\$351,429	\$361,555	\$371,680	\$381,805	\$391,930	\$402,056	\$412,181	\$422,306	\$432,431	\$442,557	\$452,682	\$5,535,056
\$223,554	\$196,300	\$200,842	\$205,384	\$209,927	\$214,469	\$219,011	\$223,554	\$228,096	\$232,638	\$237,180	\$241,723	\$246,265	\$250,807	\$1,992,195
\$223,554	\$196,300	\$200,842	\$205,384	\$209,927	\$214,469	\$219,011	\$223,554	\$228,096	\$232,638	\$237,180	\$241,723	\$246,265	\$250,807	\$1,992,195
\$535,788	\$469,534	\$480,576	\$491,618	\$502,661	\$513,703	\$524,746	\$535,788	\$546,831	\$557,873	\$568,916	\$579,958	\$591,001	\$602,043	\$5,487,381
\$244,152	\$214,213	\$219,203	\$224,193	\$229,183	\$234,172	\$239,162	\$244,152	\$249,142	\$254,132	\$259,122	\$264,111	\$269,101	\$274,091	\$2,477,571
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,676	\$1,097,744
\$850	\$0	\$0	\$0	\$0	\$0	\$0	\$226	\$677	\$1,128	\$1,579	\$2,030	\$2,481	\$2,932	\$141,314
\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$454	\$40,873

NOTE

[B] Utilizing a 13-month average.

[C] Taken to Attachment 11, Page 2, Col. 6

[D] Company records

TEC - True-up

To be completed after Attachment 11 for the True-up Year is updated using actual data

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Project Name	RTEP Project Number	Actual Revenues for Appendix D	Projected Annual Revenue Requirement	% of Total Revenue Requirement	Revenue Received	Actual Annual Revenue Requirement	True-up Adjustment Principal Over/(Under)	Applicable Interest Rate on Over/(Under)	Total True-up Adjustment with Interest Over/(Under)
				Projected Attachment 11 p 2 of 2, col. 14	Col d, line 2 / Col. d, line 3	Col c, line 1 * Col e	Actual Attachment 11 p 2 of 2, col. 14	Col. f - Col. G	Col. H line 2x / Col. H line 3 * Col. J line 4	Col. h + Col. i
1	[A] Actual RTEP Credit Revenues for true-up year		14,922,371							
2a	Install 230Kv series reactor and 2- 100MVAR PL	b0215		\$1,521,328	0.11	1,594,471.84	\$1,748,517	(154,046)	(16,734)	(170,779)
2b	Install 250 MVAR capacitor at Keystone 500 kV	b0549		\$402,934	0.03	422,306.81	\$459,259	(36,952)	(4,014)	(40,967)
2c	Install 25 MVAR capacitor at Saxton 115 kV sub	b0551		\$165,244	0.01	173,188.70	\$188,529	(15,341)	(1,666)	(17,007)
2d	Install 50 MVAR capacitor at Altoona 230 kV sut	b0552		\$134,126	0.01	140,575.05	\$150,944	(10,369)	(1,126)	(11,496)
2e	Install 50 MVAR capacitor at Raystown 230 kV s	b0553		\$116,815	0.01	122,431.73	\$132,852	(10,421)	(1,132)	(11,553)
2f	Install 75 MVAR capacitor at East Towanda 230	b0557		\$273,534	0.02	286,684.99	\$311,636	(24,951)	(2,710)	(27,662)
2g	Relocate the Erie South 345 kV line terminal	b1993		\$1,396,767	0.10	1,463,922.13	\$1,577,227	(113,305)	(12,308)	(125,613)
2h	Convert Lewis Run-Farmers Valley to 230 kV us	b1994		\$8,661,798	0.61	9,078,246.13	\$9,370,834	(292,588)	(31,783)	(324,371)
2i	Portland-Kittatinny 230kv Terminal Upgrade	b0132.3		-	-	-	\$19,264	(19,264)	(2,093)	(21,356)
2j	South Lebanon 230/69 kv Bank 1 - Upgrade 69 l	b1364		-	-	-	\$12,940	(12,940)	(1,406)	(14,345)
2k	Middletown Sub - 69 kv Capacitor Bank	b1362		-	-	-	\$7,317	(7,317)	(795)	(8,112)
2l	Germantown - 138kv Reactor Removal	b1816.4		-	-	-	\$5,628	(5,628)	(611)	(6,239)
2m	Germantown r p 138 115kV #1 Bk Xfmr + Upgr2688.1 & b2688.2			-	-	-	\$941,269	(941,269)	(102,247)	(1,043,516)
2n	Loop the 2026 (TMI - Hosensack 500 kV) line in 1.1_DFAX_Allocation			\$313,679	0.02	328,760.67	\$353,364	(24,604)	(2,673)	(27,276)
2o	Loop the 2026 (TMI - Hosensack 500 kV) line in ad_Ratio_Share_Allocation			\$313,679	0.02	328,760.67	\$353,364	(24,604)	(2,673)	(27,276)
2p	Install 2nd Hunterstown 230/115 kV transformer	b2452		\$866,904	0.06	908,583.25	\$948,735	(40,152)	(4,362)	(44,513)
2q	Reconductor Hunterstown - Oxford 115 kV line	b2452.1		\$360,387	0.03	377,713.99	\$428,535	(50,821)	(5,521)	(56,342)
2r	Replace wave trap and upgrade a bus section a	b0284.3		-\$5,787	(0.00)	(6,065.50)	\$0	(6,066)	(659)	(6,724)
2s	Install 100 MVAR Dynamic Reactive Device at A	b0369		-\$283,576	(0.02)	(297,209.45)	\$0	(297,209)	(32,285)	(329,494)
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-
3	Subtotal			14,237,835			17,010,217	(2,087,846)		(2,314,642)
4	Total Interest (Sourced from Attachment 13a, line 30)									(226,796)

NOTE
[A] Amount included in revenues reported on pages 328-330 of FERC Form 1.

Net Revenue Requirement True-up with Interest

Reconciliation Revenue Requirement For Year 2019 Available June 1, 2020 \$204,660,220	-	2019 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 31, 2018 \$188,116,652	=	True-up Adjustment - Over (Under) Recovery (\$16,543,568)
----------------------------------------------------------------------------------------------	---	--------------------------------------------------------------------------------------------------------	---	------------------------------------------------------------------

	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
2 Interest Rate on Amount of Refunds or Surcharges ^[A]		0.420%				

An over or under collection will be recovered prorata over 2018, held for 2019 and returned prorata over 2020

Calculation of Interest

		Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
Monthly							
3 January	Year 2019	(1,378,631)	0.4195%	12	69,400		1,448,031
4 February	Year 2019	(1,378,631)	0.4195%	11	63,617		1,442,248
5 March	Year 2019	(1,378,631)	0.4195%	10	57,834		1,436,464
6 April	Year 2019	(1,378,631)	0.4195%	9	52,050		1,430,681
7 May	Year 2019	(1,378,631)	0.4195%	8	46,267		1,424,898
8 June	Year 2019	(1,378,631)	0.4195%	7	40,483		1,419,114
9 July	Year 2019	(1,378,631)	0.4195%	6	34,700		1,413,331
10 August	Year 2019	(1,378,631)	0.4195%	5	28,917		1,407,547
11 September	Year 2019	(1,378,631)	0.4195%	4	23,133		1,401,764
12 October	Year 2019	(1,378,631)	0.4195%	3	17,350		1,395,981
13 November	Year 2019	(1,378,631)	0.4195%	2	11,567		1,390,197
14 December	Year 2019	(1,378,631)	0.4195%	1	5,783		1,384,414
					451,102		16,994,670
Annual							
15 January through December	Year 2020	16,994,670	0.4195%	12	855,512		17,850,182

Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months

		Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
Monthly							
16 January	Year 2021	(17,850,182)	0.4195%		74,882	(1,528,387)	16,396,676
17 February	Year 2021	(16,396,676)	0.4195%		68,784	(1,528,387)	14,937,073
18 March	Year 2021	(14,937,073)	0.4195%		62,661	(1,528,387)	13,471,347
19 April	Year 2021	(13,471,347)	0.4195%		56,512	(1,528,387)	11,999,472
20 May	Year 2021	(11,999,472)	0.4195%		50,338	(1,528,387)	10,521,422
21 June	Year 2021	(10,521,422)	0.4195%		44,137	(1,528,387)	9,037,172
22 July	Year 2021	(9,037,172)	0.4195%		37,911	(1,528,387)	7,546,696
23 August	Year 2021	(7,546,696)	0.4195%		31,658	(1,528,387)	6,049,967
24 September	Year 2021	(6,049,967)	0.4195%		25,380	(1,528,387)	4,546,960
25 October	Year 2021	(4,546,960)	0.4195%		19,074	(1,528,387)	3,037,647
26 November	Year 2021	(3,037,647)	0.4195%		12,743	(1,528,387)	1,522,002
27 December	Year 2021	(1,522,002)	0.4195%		6,385	(1,528,387)	0
					490,465		

28 True-Up with Interest	\$ (18,340,647)
29 Less Over (Under) Recovery	\$ (16,543,568)
30 Total Interest	\$ (1,797,079)

[A] Interest rate equal to: (i) MAIT's actual short-term debt costs capped at the interest rate determined by 18 C.F.R. 35.19a; or (ii) the interest rate determined by 18 C.F.R. 35.19, if MAIT does not have short term debt

TEC Revenue Requirement True-up with Interest

TEC Reconciliation Revenue Requirement For Year 2019 Available June 1, 2020	TEC 2019 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 31, 2018	True-up Adjustment - Over (Under) Recovery
1 \$17,010,217	- \$14,922,371	= (\$2,087,846)

	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
2 Interest Rate on Amount of Refunds or Surcharges ^[A]		0.420%				

An over or under collection will be recovered prorata over 2018, held for 2019 and returned prorata over 2020

Calculation of Interest

				Monthly		
3 January	Year 2019	(173,987)	0.4195%	12	8,759	182,746
4 February	Year 2019	(173,987)	0.4195%	11	8,029	182,016
5 March	Year 2019	(173,987)	0.4195%	10	7,299	181,286
6 April	Year 2019	(173,987)	0.4195%	9	6,569	180,556
7 May	Year 2019	(173,987)	0.4195%	8	5,839	179,826
8 June	Year 2019	(173,987)	0.4195%	7	5,109	179,096
9 July	Year 2019	(173,987)	0.4195%	6	4,379	178,366
10 August	Year 2019	(173,987)	0.4195%	5	3,649	177,637
11 September	Year 2019	(173,987)	0.4195%	4	2,920	176,907
12 October	Year 2019	(173,987)	0.4195%	3	2,190	176,177
13 November	Year 2019	(173,987)	0.4195%	2	1,460	175,447
14 December	Year 2019	(173,987)	0.4195%	1	730	174,717
					56,930	2,144,776

				Annual		
15 January through December	Year 2020	2,144,776	0.4195%	12	107,968	2,252,744

Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months

				Monthly			
16 January	Year 2021	(2,252,744)	0.4195%		9,450	(192,887)	2,069,307
17 February	Year 2021	(2,069,307)	0.4195%		8,681	(192,887)	1,885,101
18 March	Year 2021	(1,885,101)	0.4195%		7,908	(192,887)	1,700,122
19 April	Year 2021	(1,700,122)	0.4195%		7,132	(192,887)	1,514,368
20 May	Year 2021	(1,514,368)	0.4195%		6,353	(192,887)	1,327,834
21 June	Year 2021	(1,327,834)	0.4195%		5,570	(192,887)	1,140,517
22 July	Year 2021	(1,140,517)	0.4195%		4,784	(192,887)	952,415
23 August	Year 2021	(952,415)	0.4195%		3,995	(192,887)	763,523
24 September	Year 2021	(763,523)	0.4195%		3,203	(192,887)	573,839
25 October	Year 2021	(573,839)	0.4195%		2,407	(192,887)	383,360
26 November	Year 2021	(383,360)	0.4195%		1,608	(192,887)	192,081
27 December	Year 2021	(192,081)	0.4195%		806	(192,887)	(0)
					61,898		

28 True-Up with Interest	\$	(2,314,642)
29 Less Over (Under) Recovery	\$	(2,087,846)
30 Total Interest	\$	(226,796)

[A] Interest rate equal to: (i) MAIT's actual short-term debt costs capped at the interest rate determined by 18 C.F.R. 35.19a; or (ii) the interest rate determined by 18 C.F.R. 35.19, if MAIT does not have short term debt

Other Rate Base Items

Line No.	Description	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G
		BALANCE AS OF 12-31-20	BALANCE AS OF 12-31-21	AVERAGE BALANCE			
1	Land Held for Future Use (214.x.d)	0	0	-			
2	Materials & Supplies (227.8.c & .16.c)	0	0	-			
3	Prepayments: Account 165 (111.57.c) - Note [A]	814,129	814,129	814,129			

Unfunded Reserves

Line No.	Description	BALANCE AS OF 12-31-20	BALANCE AS OF 12-31-21	AVERAGE BALANCE	ALLOCATION FACTOR	TRANSMISSION TOTAL (Col D times Col F)
Account 228.1						
4a	Property Insurance (Self insurance not covered by property insurance)	0	0	0 GP	1.00	0
4b	[Insert Item Included in Account 228.1 that are not allocated to transmission]	0	0	0 Other	0	0
4c	[Insert Item Included in Account 228.1 that are not allocated to transmission]	0	0	0 Other	0	0
4z	Total Account 228.1 (112.27.c)	0	0			0
Account 228.2						
5a	Workman's Compensation	0	0	0 W/S	1.00	0
5b	Probable liabilities not covered by insurance for death or injuries to employees and others	0	0	0 W/S	1.00	0
5c	Probable liabilities not covered by insurance for damages to property neither owned nor held under lease by the utility	0	0	0 GP	1.00	0
5d	[Insert Item Included in Account 228.2 that are not allocated to transmission]	0	0	0 Other	0	0
5e	[Insert Item Included in Account 228.2 that are not allocated to transmission]	0	0	0 Other	0	0
5z	Total Account 228.2 (112.28.c)	0	0			0
Account 228.3						
6a	Year-End Vacation Pay Accrual	0	0	0 W/S	1.00	0
6b	Year-End Deferred Compensation Accrual	0	0	0 W/S	1.00	0
6c	Year-End Sick Pay Accrual	0	0	0 W/S	1.00	0
6d	Year-End Incentive Compensation Accrual	0	0	0 W/S	1.00	0
6e	Year-End Severance Pay Accrual	0	0	0 W/S	1.00	0
6f	Year-End PBOP/OPEB Accrual not included in established trusts	0	0	0 W/S	1.00	0
6g	[Insert Item Included in Account 228.3 that are not allocated to transmission]	0	0	0 Other	0	0
6h	[Insert Item Included in Account 228.3 that are not allocated to transmission]	0	0	0 Other	0	0
6z	Total Account 228.3 (112.29.c)	0	0			0
Account 228.4						
7a	Year-End Vacation Pay Accrual	0	0	0 W/S	1.00	0
7b	Year-End Deferred Compensation Accrual	0	0	0 W/S	1.00	0
7c	Year-End Sick Pay Accrual	0	0	0 W/S	1.00	0
7d	Year-End Incentive Compensation Accrual	0	0	0 W/S	1.00	0
7e	Year-End Severance Pay Accrual	0	0	0 W/S	1.00	0
7f	Year-End PBOP/OPEB Accrual not included in established trusts	0	0	0 W/S	1.00	0
7g	[Insert Item Included in Account 228.4 that are not allocated to transmission]	0	0	0 Other	0	0
7h	[Insert Item Included in Account 228.4 that are not allocated to transmission]	0	0	0 Other	0	0
7z	Total Account 228.4 (112.30.c)	0	0			0
Account 242						
8a	Year-End Vacation Pay Accrual	0	0	- W/S	1.00	-
8b	Year-End Deferred Compensation Accrual	0	0	0 W/S	1.00	-
8c	Year-End Sick Pay Accrual	0	0	0 W/S	1.00	-
8d	Year-End Incentive Compensation Accrual	0	0	0 W/S	1.00	-
8e	Year-End Severance Pay Accrual	0	0	0 W/S	1.00	-
8f	Year-End PBOP/OPEB Accrual not included in established trusts	0	0	0 W/S	1.00	-
8g	[Insert Item Included in Account 242 that are not allocated to transmission]	0	-	- Other	0	-
8h	[Insert Item Included in Account 242 that are not allocated to transmission]	0	0	0 Other	0	-
8z	Total Account 242 (113.48.c)	0	-			-
9	Total Unfunded Reserves Plant-related (Items with GP allocator) - Note [B]	0	0	0 GP	1.00	-
10	Total Unfunded Reserves Labor-related (Items with W/S allocator) - Note [C]	0	-	- W/S	1.00	-

Notes:

- [A] Prepayments shall exclude prepayments of income taxes.
- [B] Column G balance taken to Attachment H-28A, page 2, line 24, col. 3
- [C] Column G balance taken to Attachment H-28A, page 2, line 25, col. 3

[1]	Income Tax Adjustments					[6]
	[2]	[3]	[4]	[5]		
			Dec 31,	Dec 31,		
			<u>2021</u>	<u>2021</u>	<u>Reference</u>	
	<u>Beg/End Average [C]</u>					
1 Tax adjustment for Permanent Differences & AFUDC Equity	[A]	\$386,605	\$386,605	\$386,605		MAIT Company Records
2 Amortized Excess Deferred Taxes (enter negative)	[B]	(1,100,219)	-\$1,100,219	-\$1,100,219		MAIT Company Records
3 Amortized Deficient Deferred Taxes	[B]	-	-	\$0		MAIT Company Records

Notes:

[A] AFUDC equity component is the gross cumulative annual amount based upon tax records of capitalized AFUDC equity embedded in the gross plant attributable to the transmission function.

[B] Upon enactment of changes in tax law, income tax rates (including changes in apportionment) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes. Amounts to be included will be January 1, 2017 and thereafter.

[C] (Column 4 + Column 5)/2; Beg/End Average for line 1 included on Attachment H-28A, page 3, line 33; Beg/End Average for lines 2-3 taken to Attachment H-28A, page 3, line 34

Regulatory Asset - Deferred Storms

[1]	[2]	[3] Months Remaining In Amortization Period	[4] Beginning Balance	[5] Amortization Expense (Company Records)	[6] Additions (Deductions)	[7] Ending Balance
1	Monthly Balance	Source				
2	December 2020	p232 (and Notes)	13			-
3	January	FERC Account 182.3	12	-	-	-
4	February	FERC Account 182.3	11	-	-	-
5	March	FERC Account 182.3	10	-	-	-
6	April	FERC Account 182.3	9	-	-	-
7	May	FERC Account 182.3	8	-	-	-
8	June	FERC Account 182.3	7	-	-	-
9	July	FERC Account 182.3	6	-	-	-
10	August	FERC Account 182.3	5	-	-	-
11	September	FERC Account 182.3	4	-	-	-
12	October	FERC Account 182.3	3	-	-	-
13	November	FERC Account 182.3	2	-	-	-
14	December 2021	p232 (and Notes)	1	-	-	-
15	Ending Balance 13-Month Average	(sum lines 2-14) /13				
				<u>-</u>	<u>-</u>	<u>-</u>
				Attachment H-28A, page 3, line 11		Attachment H-28A, page 2, Line 27

Regulatory Asset - Vegetation Management

[1]	[2]	[3] Months Remaining In Amortization Period	[4] Beginning Balance	[5] Amortization Expense (Company Records)	[6] Additions (Deductions)	[7] Ending Balance
1	Monthly Balance	Source				
2	December 2020	p232 (and Notes)	49			2,388,988
3	January	FERC Account 182.3	48	2,388,988	49,771	2,339,218
4	February	FERC Account 182.3	47	2,339,218	49,771	2,289,447
5	March	FERC Account 182.3	46	2,289,447	49,771	2,239,676
6	April	FERC Account 182.3	45	2,239,676	49,771	2,189,906
7	May	FERC Account 182.3	44	2,189,906	49,771	2,140,135
8	June	FERC Account 182.3	43	2,140,135	49,771	2,090,365
9	July	FERC Account 182.3	42	2,090,365	49,771	2,040,594
10	August	FERC Account 182.3	41	2,040,594	49,771	1,990,823
11	September	FERC Account 182.3	40	1,990,823	49,771	1,941,053
12	October	FERC Account 182.3	39	1,941,053	49,771	1,891,282
13	November	FERC Account 182.3	38	1,891,282	49,771	1,841,512
14	December 2021	p232 (and Notes)	37	1,841,512	49,771	1,791,741
15	Ending Balance 13-Month Average	(sum lines 2-14) /13		<u>\$597,247</u>		<u>2,090,365</u>

Attachment H-28A, page 3, line 11

Attachment H-28A, page 2, Line 27

		Regulatory Asset - Start-up Costs				
[1]	[2]	[3]	[4]	[5]	[6]	[7]
		Months Remaining In Amortization Period	Beginning Balance	Amortization Expense (Company Records)	Additions (Deductions)	Ending Balance
1	Monthly Balance	Source				
2	December 2020	p232 (and Notes)	13			-
3	January	FERC Account 182.3	12	-	-	-
4	February	FERC Account 182.3	11	-	-	-
5	March	FERC Account 182.3	10	-	-	-
6	April	FERC Account 182.3	9	-	-	-
7	May	FERC Account 182.3	8	-	-	-
8	June	FERC Account 182.3	7	-	-	-
9	July	FERC Account 182.3	6	-	-	-
10	August	FERC Account 182.3	5	-	-	-
11	September	FERC Account 182.3	4	-	-	-
12	October	FERC Account 182.3	3	-	-	-
13	November	FERC Account 182.3	2	-	-	-
14	December 2021	p232 (and Notes)	1	-	-	-
15	Ending Balance 13-Month Average	(sum lines 2-14) /13		<u>\$0.00</u>		<u>-</u>

Attachment H-28A, page 3, line 11

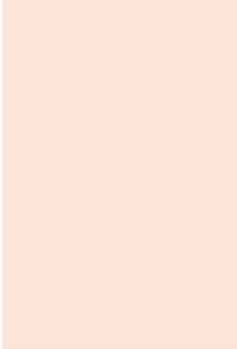
Attachment H-28A, page 2, Line 27

		Abandoned Plant				
[1]	[2]	[3] Months Remaining In Amortization Period	[4] Beginning Balance	[5] Amortization Expense (p114.10.c)	[6] Additions (Deductions)	[7] Ending Balance
1	Monthly Balance	Source				
2	December 2020	p111.71.d (and Notes)	13	-	-	-
3	January	FERC Account 182.2	12	-	-	-
4	February	FERC Account 182.2	11	-	-	-
5	March	FERC Account 182.2	10	-	-	-
6	April	FERC Account 182.2	9	-	-	-
7	May	FERC Account 182.2	8	-	-	-
8	June	FERC Account 182.2	7	-	-	-
9	July	FERC Account 182.2	6	-	-	-
10	August	FERC Account 182.2	5	-	-	-
11	September	FERC Account 182.2	4	-	-	-
12	October	FERC Account 182.2	3	-	-	-
13	November	FERC Account 182.2	2	-	-	-
14	December 2021	p111.71.c (and Notes) Detail on p230b	1	-	-	-
15	Ending Balance 13-Month Average (sum lines 2-14) /13			<u>\$0.00</u>		<u>\$0.00</u>

Attachment H-28A, page 3, Line 19

Attachment H-28A, page 2, Line 28

Note:
Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC and will be zero until the Commission accepts or approves recovery of the cost of abandoned plant

			CWIP
			[A]
			216.b
1	December	2020	
2	January	2021	
3	February	2021	
4	March	2021	
5	April	2021	
6	May	2021	
7	June	2021	
8	July	2021	
9	August	2021	
10	September	2021	
11	October	2021	
12	November	2021	
13	December	2021	
14	13-month Average		-

Notes:

[A] Includes only CWIP authorized by the Commission for inclusion in rate base.

Federal Income Tax Rate

Nominal Federal Income Tax Rate	21.00%
(entered on Attachment H-28A, page 5 of 5, Note K)	

State Income Tax Rate

	Pennsylvania	Combined Rate
		(entered on Attachment H-28A, page 5 of 5, Note K)
Nominal State Income Tax Rate	9.99%	
Times Apportionment Percentage	100.00%	
Combined State Income Tax Rate	<u>9.990%</u>	<u>9.990%</u>

Operation and Maintenance Expenses

Line No. [a]	Account Reference	Description	Account Balance [b]
82		<i>Operation</i>	
83	560	Operation Supervision and Engineering	\$225,815
84			
85	561.1	Load Dispatch-Reliability	\$1,170,709
86	561.2	Load Dispatch-Monitor and Operate Transmission System	\$1,019,620
87	561.3	Load-Dispatch-Transmission Service and Scheduling	
88	561.4	Scheduling, System Control and Dispatch Services	
89	561.5	Reliability, Planning and Standards Development	\$257,836
90	561.6	Transmission Service Studies	
91	561.7	Generation Interconnection Studies	
92	561.8	Reliability, Planning and Standards Development Services	
93	562	Station Expenses	\$3,975,114
94	563	Overhead Lines Expense	\$15,676
95	564	Underground Lines Expense	
96	565	Transmission of Electricity by Others	
97	566	Miscellaneous Transmission Expense	\$9,466,866
98	567	Rents	\$6,508,248
99		TOTAL Operation (Enter Total of Lines 83 thru 98)	\$22,639,883
100		<i>Maintenance</i>	
101	568	Maintenance Supervision and Engineering	\$5,174,104
102	569	Maintenance of Structures	
103	569.1	Maintenance of Computer Hardware	\$11,129
104	569.2	Maintenance of Computer Software	\$44,808
105	569.3	Maintenance of Communication Equipment	
106	569.4	Maintenance of Miscellaneous Regional Transmission Plant	
107	570	Maintenance of Station Equipment	\$7,069,702
108	571	Maintenance of Overhead Lines	\$45,762,467
109	572	Maintenance of Underground Lines	
110	573	Maintenance of Miscellaneous Transmission Plant	\$209,657
111		TOTAL Maintenance (Total of lines 101 thru 110)	\$58,271,867
112		TOTAL Transmission Expenses (Total of lines 99 and 111) [c]	\$80,911,750

Notes:

- [a] Line No. as would be reported in FERC Form 1, page 321
- [b] December balances as would be reported in FERC Form 1
- [c] Ties to Attachment H-28A, page 3, line 1, column 3
Above expenses do not include amounts for Met-Ed's 34.5 kV transmission lines

Administrative and General (A&G) Expenses

Line No. [d]	Account Reference	Description	Account Balance [e]
180		<i>Operation</i>	
181	920	Administrative and General Salaries	
182	921	Office Supplies and Expenses	\$103,500
183	Less 922	Administrative Expenses Transferred - Credit	
184	923	Outside Services Employed	\$5,545,451
185	924	Property Insurance	\$291,259
186	925	Injuries and Damages	\$1,135,514
187	926	Employee Pensions and Benefits	-\$8,873,905
188	927	Franchise Requirements	
189	928	Regulatory Commission Expense	
190	Less 929	(Less) Duplicate Charges-Cr.	
191	930.1	General Advertising Expenses	\$170,000
192	930.2	Miscellaneous General Expenses	\$32,000
193	931	Rents	\$12,926
194		Total Operation (Enter Total of lines 181 thru 193)	-\$1,583,255
195		<i>Maintenance</i>	
196	935	Maintenance of General Plant	\$888,563
197		TOTAL A&G Expenses (Total of lines 194 and 196) [f]	-\$694,692

Notes:

- [d] Line No. as would be reported in FERC Form 1, page 323
- [e] December balances as would be reported in FERC Form 1
- [f] Ties to Attachment H-28A, page 3, line 5, column 3
Above expenses do not include amounts for Met-Ed's 34.5 kV transmission lines

Revenue Credit Worksheet
(See Footnote T on Attachment H-28A, page 5)

			December 31, 2021	
1	Account 451 -- Miscellaneous Service Revenues	FERC Form 1 , page 300 and footnote data	<u>Amount</u>	Note S, page 5
1a			\$ -	
1z	Account 451 Total		\$0	
2	Account 454 -- Rent from Electric Property	FERC Form 1, pages 300 and 429		Note R, page 5
2a	Transmission Charge - TMI Unit 1		\$ 1,998,563	
2b	Transmission Investment - Power Pool Agreement		\$ 1,762,525	
2z	Account 454 Total		\$3,761,088	
3	Account 456 -- Other Electric Revenues	FERC Form 1, page 330 and footnote data		Note V, page 5
3a	Point-to-point Revenues		\$ 1,722,973	
3b	Facility Maintenance Charges		\$ 266,000	
3z	Account 456 Total		\$1,988,973	

Attachment C
Service Agreement

June 1, 2021

Service Company Agreement-Utility Execution Copy

SERVICE AGREEMENT

This Service Agreement ("Agreement") is entered into as of the 31st day of January, 2017, by and between each of the associate companies listed on the signature page hereto (each a "Client Company"), and FirstEnergy Service Company, an Ohio corporation ("Service Company").

WHEREAS, Service Company is a direct wholly-owned subsidiary of FirstEnergy Corp., a holding company under the Public Utility Holding Company Act of 2005, as amended (the "Act");

WHEREAS, Service Company has been formed for the purpose of providing administrative, management and other services to FirstEnergy Corp. and its associate companies, including Client Company (together, the "Client Companies"); and

WHEREAS, Client Company believes that it is in its interest to enter into an arrangement whereby Client Company may agree to purchase such administrative, management and other services from Service Company as Client Company may choose at cost as determined in accordance with this Agreement and the Act;

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto, intending to be legally bound, hereby agree as follows:

1. DESCRIPTION OF SERVICES.

Service Company agrees to provide certain administrative, management or other services (the "Services") to Client Company similar to those supplied to other Client Companies of Service Company. Such services are and will be provided to Client Company only at the request of Client Company. Exhibit A hereto lists and describes all of the Services that are available from Service Company.

2. PERSONNEL.

In order to provide the Services, Service Company will employ executive officers, accountants, financial advisers, technical advisers, attorneys and other persons with the necessary qualifications. If necessary, Service Company may also arrange for the services of nonaffiliated experts, consultants and attorneys in connection with the performance of any of the Services provided under this Agreement.

3. COMPENSATION AND ALLOCATION.

As and to the extent required by law, Service Company provides and will provide such services at fully allocated cost, determined in accordance with the Act. Exhibit A hereof contains rules for determining and allocating such costs.

4. TERMINATION AND MODIFICATION.

Either party to this Agreement may terminate this Agreement by providing 60 days written notice of such termination to the other party. This Agreement is subject to termination or modification at any time to the extent its performance may conflict with the provisions of the Act or with any rule, regulation or order of the Federal Regulatory Energy Commission (the "Commission") adopted before or after the making of this Agreement. This Agreement shall be subject to the approval of any state commission or other state regulatory body whose approval is, by the laws of said state, a legal prerequisite to the execution and delivery or the performance of this Agreement.

5. SERVICE REQUESTS.

Client Company and Service Company will prepare a Service Request on or before September 30th of each year listing Services to be provided to Client Company by Service Company and any special arrangements related to the provision of such Services for the coming year, based on Services provided during the preceding year. Client Company and Service Company may supplement the Service Request during the year to reflect any additional or special Services that Client Company wishes to obtain from Service Company, and the arrangements relating thereto.

6. BILLING AND PAYMENT.

Unless otherwise set forth in a Service Request, payment for Services provided by Service Company shall be by making remittance of the amount billed or by making appropriate accounting entries on the books of Client Company and Service Company. Billing will be made on a monthly basis, with the bill to be rendered as soon as practicable after the close of the month, and remittance or accounting entries completed within 30 days of billing. Any amount remaining unpaid after 30 days following receipt of the bill shall bear interest thereon from the due date of the bill until payment at a rate equal to the prime rate on the due date.

7. NOTICE.

Where written notice is required by this Agreement, all notices, consents, certificates, or other communications hereunder shall be in writing and shall be deemed given when mailed by United States registered or certified mail, postage prepaid, return receipt requested, addressed as follows:

To Client Company: c/o President
76 South Main St.
Akron, Ohio 44308

To Service Company: c/o Vice President and Controller
76 South Main Street
Akron, Ohio 44308

8. GOVERNING LAW.

This Agreement shall be governed by and construed in accordance with the laws of the State of Ohio, without regard to its conflict of law's provisions.

9. MODIFICATION.

No amendment, change or modification to this Agreement shall be valid, unless made in writing and signed by both parties hereto.

10. ENTIRE AGREEMENT.

This Agreement, together with its exhibits, constitutes the entire understanding and agreement of the parties with respect to its subject matter, and effective upon the execution of this Agreement by the respective parties hereof, any and all prior agreements, understandings or representations with respect to this subject matter are hereby terminated and canceled in their entirety and are of no further force and effect, except to the extent transactions thereunder have taken place prior to such effective date in which case such agreements will govern the terms of such transactions.

11. WAIVER.

No waiver by either party hereto of a breach of any provision of this Agreement shall constitute a waiver of any preceding or succeeding breach of the same or any other provision hereof.

12. ASSIGNMENT.

This Agreement shall inure to the benefit and shall be binding upon the parties and their respective successors and assigns. No assignment of this Agreement or either party's rights, interests or obligations hereunder may be made without the other party's consent, which shall not be unreasonably withheld, delayed or conditioned.

13. SEVERABILITY.

If any provision or provisions of this Agreement shall be held by a court of competent jurisdiction to be invalid, illegal, or unenforceable, the validity, legality, and enforceability of the remaining provisions shall in no way be affected or impaired thereby.

[Remainder of this page intentionally left blank.]

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed effective as of the 31st day of January, 2017. This Agreement supersedes any previous agreement between the Service Company and the Client Companies.

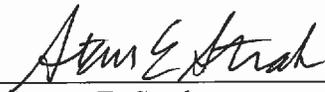
FirstEnergy Service Company

By: 
Steven R. Staub
Vice President and Treasurer

[Remainder of this page intentionally left blank.]

Client Companies:

**Ohio Edison Company
The Cleveland Electric Illuminating
Company
The Toledo Edison Company
Pennsylvania Power Company
American Transmission Systems,
Incorporated
Pennsylvania Electric Company
Waverly Electric Power & Light
Company
Metropolitan Edison Company
Monongahela Power Company
The Potomac Edison Company
West Penn Power Company
PATH-Allegheny Land Acquisition
Company
PATH-Allegheny Maryland
Transmission Company, LLC
PATH Allegheny Transmission
Company, LLC
PATH Allegheny Virginia
Transmission Corporation
AYE Series, Potomac-Appalachian
Transmission Highline, LLC
Trans-Allegheny Interstate Line
Company
Mid-Atlantic Interstate Transmission,
LLC**

By: 
Steven E. Strah
President

[Remainder of this page intentionally left blank.]

**Jersey Central Power & Light
Company**

By:  _____
James V. Fakult
President

EXHIBIT A
DESCRIPTION OF SERVICES AND ALLOCATION METHODOLOGY

1. Description Of Services

Overview

This Exhibit provides a description of all services provided by Service Company departments and the cost allocation methodologies to be used in connection therewith. All products and services are subject to Service Level Standards as negotiated between the Service Company department and Client Company. Each Client Company is classified as either a "Utility Subsidiary" or a "Non-Utility Subsidiary".

2. Cost Allocation Methodology

Overview

The costs of services provided by Service Company will be directly assigned, distributed or allocated by activity, project, program, work order or other appropriate basis. The primary basis for charges to affiliates is the direct charge method. The methodologies listed below pertain to all other costs which are not directly assigned but which make up the fully allocated cost of providing the product or service. The costs of product and services provided by the ServeCo that cannot be charged directly to the Subsidiary receiving the product or service will be allocated among the associate companies by utilizing one of the methods described below that most accurately distributes the costs. The method of cost allocation varies based on the department rendering the service. The allocation methods used by Service Company are as follows:

a. "Multiple Factor – All" - For the Indirect Costs for products or services benefiting the entire FirstEnergy system, FirstEnergy and all Subsidiaries will bear a fair and equitable portion of such costs. FirstEnergy will bear 5% of these Indirect Costs. The remaining Indirect Costs will be allocated among the Utility Subsidiaries and the Non-Utility Subsidiaries benefiting from the services provided based on FirstEnergy's equity investment in the respective groups. A subsequent allocation step will then occur. Among the Utility Subsidiaries, allocations will be based upon the "**Multiple Factor - Utility**" method. Among the Non-Utility Subsidiaries, allocations will be based upon the "**Multiple Factor - Non-Utility**" method.

b. "Multiple Factor – Utility" - For the Indirect Costs for a product or service solely benefiting one or more of the Utility Subsidiaries, each such Utility Subsidiary so benefiting will be charged a portion of the Indirect Costs based on the sum of the weighted averages of the following factors:

1. Gross transmission and/or distribution plant
2. Operating and maintenance expense excluding purchase power and fuel costs

3. Transmission and/or distribution revenues, excluding transactions with affiliates

These three (3) factors have been determined to be the most appropriate for the Utility Subsidiaries in the FirstEnergy system. Each factor will be weighted equally so that no one facet of the electric utility operations inordinately influences the distribution of Indirect Costs.

c. **“Multiple Factor - Non-Utility”** - For the Indirect Costs for products or services solely benefiting the Non-Utility Subsidiaries, each Non-Utility Subsidiary so benefiting receiving the product or service will be charged a proportion of the Indirect Costs based upon the total assets of each Non-Utility Subsidiary, including the generating assets under operating leases from the Utility Subsidiaries.

d. **“Multiple Factor - Utility and Non-Utility”** - For the Indirect Costs for a product or service benefiting one or more of the Utility and Non-Utility Subsidiaries, each such Subsidiary so benefiting is first assigned a distribution ratio that is in proportion to the Indirect Costs based on FirstEnergy’s equity investment in such Subsidiaries. Following this distribution, a subsequent allocation step will then occur. Among the Utility Subsidiaries, allocations will be based upon the **“Multiple Factor-Utility.”** Among the Non-Utility Subsidiaries, allocations will be based upon **“Multiple Factor - Non-Utility”**

e. **“Direct Charge Ratio”** - The ratio of direct charges for a particular product or service to an individual Subsidiary as a percentage of the total direct charges for a particular product or service to all Subsidiaries benefiting from such services. Indirect Costs are then allocated to each Subsidiary based on the calculated ratios.

f. **“Number of Customers Ratio”** - For costs of products and services driven by the number of Utility customers, the allocation method that will be used will be the number of Utility customers for the respective Utility Subsidiary receiving the product or service divided by the total number of utility customers.

g. **“Number of Shopping Customers Ratio”** - A “shopping customer” is defined as a Utility customer who has selected a competitive electric generation supplier. For costs of products and services driven by the number of shopping customers, the allocation method that will be used will be the number of shopping customers for the respective Utility Subsidiary receiving the product or service divided by the total number of shopping customers.

h. “Number of Participating Employees – General” - For costs of products and services driven by all participating employees within the FirstEnergy system, the allocation method that will be used will be the number of participating employees for the respective Subsidiary receiving the product or service divided by the total number of participating employees.

i. “Number of Participating Employees - Utility and Non-Utility” - For costs of products and services driven by participating employees who work for the Utility and Non-Utility Subsidiaries, the Subsidiaries receiving the product or service are first assigned a distribution ratio that is in proportion to the Indirect Costs based on FirstEnergy’s equity investment in the respective groups. Costs are further allocated by using the number of participating employees for the respective Subsidiary divided by the total number of participating FirstEnergy employees.

j. “Gigabytes Used Ratio” - Number of gigabytes utilized by a Subsidiary receiving the product or service divided by the total number of gigabytes used by the FirstEnergy system companies applicable to that respective product or service.

k. “Number of Computer Workstations Ratio” - Number of computer workstations utilized by a Subsidiary receiving the product or service divided by the total number of computer workstations in use by the FirstEnergy system companies applicable to that respective product or service.

l. “Number of Billing Inserts Ratio” - Number of billing inserts performed for a Subsidiary receiving the product or service divided by the total number of billing inserts performed for the FirstEnergy system companies applicable to that respective product or service.

m. “Number of Invoices Ratio” - Number of invoices processed for a Subsidiary receiving the product or service divided by the total number of invoices processed for the FirstEnergy system companies applicable to that respective product or service.

n. “Number of Payments Ratio” - Number of monthly payments processed for a Subsidiary divided by the total monthly number of payments processed for the FirstEnergy system companies applicable to that respective product or service. This will not be utilized until some historical information is available out of our new automated system.

o. “Daily Print Volume” - Average daily print volume performed for a Subsidiary receiving the service divided by the total average daily print volume performed for the entire FirstEnergy system.

p. “Number of Intel Servers” - Number of Intel servers utilized by a Subsidiary receiving the product or service divided by the total number of Intel servers utilized by the FirstEnergy system.

q. “Application Development Ratio” - Number of application development hours budgeted for a Subsidiary receiving the service divided by the total number of budgeted application development hours for the year.

r. “Server Support Composite” - The average ratio of unix gigabytes, SAP gigabytes and Intel number of servers for a Subsidiary receiving the service.

3. Descriptions of Products and Services

CALL CENTER

Product or Service	Product / Service Description	Indirect Allocation Methods
Field All Inbound Regulated Calls	Field calls related to billing, credit, new service, service order completion, outages, and other miscellaneous activities.	Multiple Factor – Utility and Non-Utility
Field All Inbound Unregulated Calls	Field calls related to billing, credit, new service, service order completion, outages, and other miscellaneous activities.	Multiple Factor – Utility and Non-Utility

CUSTOMER SERVICE

Product or Service	Product / Service Description	Indirect Allocation Methods
Supplier Services	Provide customer services support to electric generation suppliers, administer and maintain Electronic Data Interface (EDI) functions and invoice suppliers.	Number of Shopping Customers Ratio
Regulatory Interface and Process Improvement: Supplier	Liaison to ensure Customer Choice requirements and develop and execute plans to improve supplier services processes.	Number of Shopping Customers Ratio
Market Support Generation (MSG) Administration	Administer and support MSG supplier functions.	Number of Shopping Customers Ratio
Regulatory Interface and Process Improvement: Regulatory	Respond to regulatory complaints from customers and develop and execute plans to improve regulatory compliance processes.	Number of Customers Ratio
Compliance	Work with regions to communicate and ensure regulatory requirements.	Multiple Factor – Utility
Power Billing	Provide billing functions for large commercial/industrial contract customers.	Number of Customers Ratio
Revenue Reporting	Perform and manage revenue reporting functions.	Number of Customers Ratio
Billing Exception Processing	Process billing exceptions.	Number of Customers Ratio
Remittance Processing	Process customer payments and deposit funds.	Number of Payments Ratio
Human Services	Coordinate and administer the various social services programs.	Number of Customers Ratio

Arrears Management/ Outsourcing Services Incorporated (OSI) Administration	Coordinate and perform arrears, credit and bankruptcy functions. Manage outside collections agencies' performance and OSI credit activities.	Number of Customers Ratio
Revenue Protection Administration	Perform revenue reporting and compliance functions.	Number of Customers Ratio
Metrics and Budget/ Customer Satisfaction Measurement	Manage Customer Services and Call Center Departments' budgets and measure performance and customer satisfaction results.	Number of Customers Ratio
Policy/Procedures Development and Documentation	Develop, document and communicate Customer Services policies and procedures.	Number of Customers Ratio
Bill Administration/ Forms Administration	Design standardized customer bills, envelopes, and forms.	Number of Customers Ratio
Meter Reading Support	Coordinate Meter Reading schedules and routing activities.	Number of Customers Ratio
Customer Information System (CIS) Control	Operate and maintain CIS.	Number of Customers Ratio

ECONOMIC DEVELOPMENT

Product or Service	Product / Service Description	Indirect Allocation Methods
Economic Development Services	Foster economic development to encourage capital investment in FirstEnergy's service areas.	Multiple Factor – Utility

TRANSMISSION & DISTRIBUTION TECHNICAL SERVICES

Product or Service	Product / Service Description	Indirect Allocation Methods
Forestry	Provide forestry services.	Multiple Factor – Utility
Distribution Reliability and Asset Records	Services include Joint User contracts, public works coordination, reliability reporting to regions and Public Utility Commissions, mutual assistance coordination, PowerOn support, cable locate ticket screening and tariff support.	Multiple Factor – Utility

Design Standards	Services include line material and construction standards, distribution line and underground maintenance practices and support, new business process support, and service practices.	Multiple Factor – Utility
Substation Services Support	Services include Substation maintenance plan coordination, practices and support, mobile substation administration and planning, and environmental compliance support.	Multiple Factor – Utility
Equipment Repair/Testing Services	Services include the maintenance, installation, maintenance, testing and repair of utility equipment.	Multiple Factor – Utility
Fleet Services	Develop fleet strategy, and perform fleet maintenance practices and support.	Multiple Factor – Utility
Financial Services	Identify revenue enhancements and cost reductions.	Multiple Factor – Utility
Substation Design and Transmission-Line Maintenance Support	Perform substation and transmission line design and project management and transmission line and substation design and material standards, right-of-way and survey services, transmission line maintenance plan coordination, practices and support, FAA activity coordination.	Multiple Factor – Utility
Planning and Protection	Perform planning and protection support for subtransmission system and overall radial system capacity planning overview, and interconnection coordination for distributed technology applications on distribution system.	Multiple Factor – Utility
Capital Budget and Equipment Support	Capital budget development and support, and major equipment specifications and procurement/repair activities for major equipment.	Multiple Factor – Utility

WORKFORCE DEVELOPMENT

Product or Service	Product / Service Description	Indirect Allocation Methods
Transmission and Distribution Skills Training	Develop and facilitate technical and safety training for workers associated with distribution activities, including line, substation, meter, fleet, warehouse, field engineering, and dispatch. Provide support through equipment evaluation, training analyses, job assessments, and project coordination.	Number of Participating Employees – General
Customer Service Skills Training	Develop and facilitate skills training for customer service groups.	Multiple Factor – Utility
External Learning Opportunities Through the Power Systems Institute	Develop educational partnerships with colleges to offer two-year degrees in electric utility technology.	Multiple Factor – Utility

ADMINISTRATIVE SERVICES

Product or Service	Product / Service Description	Indirect Allocation Methods
Provide Administrative Support Services	Provides services in production printing, document imaging, graphic services, food services, corporate mailroom and corporate courier.	Multiple Factor – Utility and Non-Utility or Multiple Factor Utility*
Provide Records Management Services	Provides services in records storage, records retrieval, records retention, records planning and engineering records.	Multiple Factor – Utility and Non-Utility or Multiple Factor Utility*
Provide Business Services	Provides services in convenience copiers, fax machines, pagers, printers, and business information center.	Multiple Factor – Utility and Non-Utility or Multiple Factor Utility*

* For services rendered only to the utilities.

EXECUTIVE

Product or Service	Product / Service Description	Indirect Allocation Methods
Executive Management	Consultation and services in management and administration of all aspects of the business.	Multiple Factor – All

COMMUNICATIONS

Product or Service	Product / Service Description	Indirect Allocation Methods
Public Relations	Provides services in media relations, financial communications, annual reports, executive presentation, public relations counsel, corporate writing, internet support and special projects.	Multiple Factor – All
Employee Communications	Provides services with update, retirees, satellite broadcast, human resource-related communications and special projects.	Number of Participating Employees – Utility and Non-Utility
Production	Provides services related to display, photography, Corporate ID, video and employee merchandise.	Multiple Factor – All
Sponsorship	Provides services related to sports marketing, university support and special projects.	Multiple Factor – All
Non-Utility Advertising	Provides services related to broadcast/print, collateral, direct mail, internet/intranet, display/merchandise, yellow/white pages, production/agency support and special projects.	Multiple Factor – Non-Utility
Utility Advertising	Provides services related to TV, radio, print, outdoors, Internet/Intranet, special projects, production, agency support and creative media placement.	Multiple Factor – Utility
Utility Bill Inserts	Provides services developing regulated bill service to Ohio, Pennsylvania and New Jersey.	Multiple Factor – Utility
Utility : Yellow / White Pages	Provides services with regulated yellow/white pages.	Multiple Factor – Utility
Utility: Research	Provides research services.	Multiple Factor – Utility
Ohio Consumer Education	Provides services related to Ohio Consumer Education statewide and locally.	Multiple Factor – Utility
Ohio Deregulation Education	Provides service related to Deregulation Education.	Multiple Factor – Utility

CORPORATE AFFAIRS AND COMMUNITY INVOLVEMENT

Product or Service	Product / Service Description	Indirect Allocation Methods
Corporate Affairs Activities	Provide administrative support through oversight of the business practices and planning and implementation of staff, senior management and related meetings. Serves as community liaison.	Multiple Factor – Utility
Direct Community Involvement Initiatives	Provides direction in employee volunteerism, supports viable community partnerships and educational initiatives.	Multiple Factor – Utility
Energy Efficiency Programs	Directing and coordinating Ohio Weatherization and Energy Efficiency Programs for Low Income Customers.	Multiple Factor – Utility
Community Initiatives Consulting Services	Consults to regional operations and other business units and client managers for the various community programs.	Multiple Factor – Utility
Contributions Management	Directs, coordinates, monitors, and manages contributions.	Multiple Factor – Utility

CORPORATE

Product or Service	Product / Service Description	Indirect Allocation Methods
Investor Services	Stock administration, perform recordkeeping, transfer agent, registrar, paying agent, reinvestment plan administration and other services for shareholders.	None (All Direct Charge to Holding Co.)
Board of Directors Support	Support and administration of Board of Directors meetings and director compensation.	None (All Direct Charge to Holding Co.)
Annual Meeting Coordination	Coordinate the Annual Meeting of Shareholders, including the preparation and mailing of proxy materials and annual reports and the tabulation of proxies.	None (All Direct Charge to Holding Co.).
Indenture Compliance	Administer the company's indentures	Multiple Factor – Utility

HUMAN RESOURCES

Product or Service	Product / Service Description	Indirect Allocation Methods
Manage Employee Executive Compensation and Benefits	Provide management and supervision for employee and executive compensation and benefits.	Number of Participating Employees – General
Manage Workers Compensation and Disability Management	Provide management and supervision for workers compensation and disability programs.	Number of Participating Employees – General
Provide and Coordinate Human Resources Training	Design, prepare and conduct training.	Number of Participating Employees – General
Provide Employment Services	Provide staffing, relocation and employment expertise.	Number of Participating Employees – General
Provide HRIS Services	Provide and maintain Human Resources information.	Number of Participating Employees – General
Provide Diversity Management Services	Manage Affirmative Action programs, provide EEO/AA consulting services, and respond to charges.	Number of Participating Employees – General
Manage/ Administer Medical Services and Wellness Programs	Establish compliance, develop, implement, and administer medical and wellness programs.	Number of Participating Employees – General

INDUSTRIAL RELATIONS

Product or Service	Product / Service Description	Indirect Allocation Methods
Provide Labor Contract Negotiations	Provide contract negotiation services for all labor agreements.	Number of Participating Employees – General
Provide Labor Consulting Services	Provide labor consulting services.	Number of Participating Employees – General
Manage/Administer Safety Programs	Develop, implement and administer occupational safety programs.	Number of Participating Employees – General

REAL ESTATE

Product or Service	Product / Service Description	Indirect Allocation Methods
Facilities Management	Management and maintenance of office facilities.	Multiple Factor – All or Multiple Factor Utility*
Facilities Planning and Project Management	Manage office design services, furniture, project management and other capital improvements.	Multiple Factor – All or Multiple Factor Utility*
Management of Real Estate Assets	Support internal and external inquiries regarding the acquisition, divestiture and management of real estate assets	Multiple Factor – All or Multiple Factor Utility*
Manage/Administer Security Programs	Administer physical security, special investigations, security audits, security consultation and contract guard services.	Multiple Factor – All or Multiple Factor Utility*

* For services rendered only to the utilities.

FIRSTENERGY TECHNOLOGIES

Product or Service	Product / Service Description	Indirect Allocation Methods
Strategic Technologies	Develop, support and implement EPRI programs, industry initiatives, research and development programs collaboratives and activities with universities, labs and the Department of Energy.	Multiple Factor – Utility
New Technology Assessment	Perform assessment activities for strategic technology pilots, technology assessments, marketing tests, customer pilots and due diligence reviews.	Multiple Factor – Utility and Non-Utility
Technical Application and Product Innovation	Develop, analyze and support strategic alliances, joint ventures, strategic startups, direct investments and Portfolio initiatives.	Multiple Factor – Utility and Non-Utility
New Technology and Product Market Deployment	Develop, support and implement the following initiatives: tailored solutions with existing products, commercial packages, operational efficiencies and business area solutions.	Multiple Factor – Utility and Non-Utility
Demand Response Initiatives	Provide support for corporate demand response initiatives.	Multiple Factor – Utility and Non-Utility
Renewable Energy Program and Strategy	Provide support for various corporate and regulatory initiatives to develop and implement renewable energy programs and products.	Multiple Factor – Utility

Regulated Programs and Services	Develop, support and implement programs and strategies to meet corporate initiatives and regulatory mandates and commitments related to Comprehensive Resource Assessment(CRA), customer end-use technology, distributed generation and load management.	Multiple Factor – Utility
Project Implementation Management Services	Develop and implement end-use and distributed generation technology-based products and services.	Multiple Factor – Utility and Non-Utility

TECHNOLOGY & SUPPORT SERVICES

Product or Service	Product / Service Description	Indirect Allocation Methods
Provide Network Services	Provide Internal Network Services.	Multiple Factor – Utility and Non-Utility
Maintain wireless cell sites and fiber optics network	Maintain internal wireless cell sites and fiber optic network; provide engineering, procurement, and installation services.	Multiple Factor – Utility and Non-Utility

INFORMATION TECHNOLOGY

Product or Service	Product / Service Description	Indirect Allocation Methods
Application Development	Create new or enhance existing applications; including analysis design coding, testing, system integration, and implementation, as well as any required technical writing or project manual development.	Directly Billed
Development Supervision and Tool Support	Supervision of application development employees and the support of development software tools.	Application Development Ratio
Server Support (Unix, SAP)	Create and support the network and server infrastructure to accommodate unix and SAP client server applications.	Gigabytes Used Ratio
Client Server Storage Support	Support of storage requirements for all server applications.	Server Support Composite Ratio
Server Support (Intel)	Create and support the network and server infrastructure to accommodate windows and NT client server applications.	Number of Intel Servers Ratio
Mainframe Processing and Storage Support	Execute mainframe applications, including an appropriate portion of support, started tasks, mainframe backups and microfiche services.	Gigabytes Used Ratio

Desktop Support	Help desk email and end-user tools, remote access, repair services, and general workstation support.	Number of Computer Workstations Ratio
Network Services	Includes voice, data, EMS and radio access.	Direct Charge Ratio
Inserting Services	Provide document bursting, inserting and mailing.	Number of Billing Inserts Ratio
Printing Services	Provide mainframe and client server printing services at the data center.	Daily Print Volume Ratio
Technical Consulting	Provide consulting support to departments and end-users to enable them to leverage their IT capabilities. Provide advice and consultation regarding desktop setups and configurations.	Directly Billed
Training	Provide IT training.	Multiple Factor – Utility and Non-Utility
Business Application Support	Support business application related software licenses and / or hardware maintenance provided by an outside vendor.	Directly Billed
Data Security	Disaster recovery and data security services.	Multiple Factor – Utility and Non-Utility
Project Management Office	Oversee technology projects through benefit.	Multiple Factor – Utility and Non-Utility
Provide Telecommunication Services	Provide telecommunication services and equipment.	Direct Charge Ratio
Portal Support	Support the infrastructure to accommodate internet and intranet application access.	Multiple Factor – Utility and Non-Utility

PERFORMANCE PLANNING

Product or Service	Product / Service Description	Indirect Allocation Methods
Performance Planning Services	Develop, support and execute performance planning services.	Multiple Factor – All

SUPPLY CHAIN

Product or Service	Product / Service Description	Indirect Allocation Methods
Strategic Planning, Demand management and Procurement Projects	Provide assistance in materials and services planning (demand management) and performs special procurement projects.	Multiple Factor – Utility and Non-Utility
Goods and services procurement	Procure material, equipment and contractor services. Establish, manage and administer programs, which allow internal customers to obtain goods without having to process the need through Procurement. Develop specifications, construction standards, schedules, and bills of materials.	Multiple Factor – Utility and Non-Utility
Materials Management Support	Maintain the computerized purchasing and materials management systems, and material related modules; maintain and/or modify select management reports. Analyze Supply Chain processes and measure performance. Monitor and forecast demand to ensure a continuous supply of materials.	Multiple Factor – Utility and Non-Utility
Investment Recovery Projects	Develop and implement plans for disposition of surplus assets.	Multiple Factor – Utility and Non-Utility
Process, Refurbish and Sell Materials	Perform recovery processing, investment recovery processing, refurbishing and selling materials.	Multiple Factor – Utility and Non-Utility
Provide Warehousing Services - Non-nuclear	Receive and place material into stock, insure quality requirements are met at receipt, maintain inventory counts, and update information systems. Fill customer requests for material from stock.	Multiple Factor – Utility and Non-Utility
Provide Warehousing Services - Nuclear	Receive and place material into stock, insure quality requirements are met at receipt, maintain inventory counts, and update information systems. Fill customer requests for material from stock.	None (All direct charged)
Warehousing Space Charge	Provide warehousing space to internal customers.	Multiple Factor – Utility and Non-Utility

CONTROLLERS

Product or Service	Product / Service Description	Indirect Allocation Methods
Accounting Research	Provide accounting research and consulting to ensure compliance with existing and proposed financial reporting, and regulatory accounting requirements.	Multiple Factor - All
Accounts Payable	Nonpayroll corporate disbursement services including account distribution to the general ledger. Resolve problems associated with invoice processing and maintain the accounts payable system.	Multiple Factor - All
Billing Services	Prepare non-retail electric billings.	Multiple Factor Utility
Infrastructure and Corporate Reporting, Accounting and Budgeting	Prepare Corporate Sustaining reports, subsidiary accounting and corporate budgeting, which includes reporting and support of the ledger, property records and SAP system.	Multiple Factor - All
Due Diligence	Assist value centers to determine whether proposed business acquisitions/combinations and similar transactions are desirable from a financial perspective; extensive review/analysis following preliminary review and firm intent to proceed with transaction through commitment and closing phases.	None (All direct charged)
Value Center Accounting and Budgeting	Maintain the property accounting system and provide value center accounting such as management reporting.	Multiple Factor – Utility and Non-Utility
Property Record Maintenance	Maintain corporate continuing property records.	Multiple Factor – Utility and Non-Utility or Multiple Factor Utility*
Tax Consulting and Research	Conduct tax research and tax consulting to assure compliance with statutes, while evaluating alternative tax strategies within the constraints of regulations that provide additional shareholder value to the company. In addition, provide tax-consulting advice to the value centers on tax compliance and reporting issues, which includes business “start-up” support to organizations requiring assistance.	Multiple Factor – All

* For services rendered only to the utilities.

Tax Compliance	Prepare and process all schedules and information associated with corporate and subsidiary tax returns, audits, and tax litigation, assuring compliance with tax regulations and statues.	Multiple Factor – All or Multiple Factor Utility*
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* For services rendered only to the utilities.

CREDIT MANAGEMENT

Product or Service	Product / Service Description	Indirect Allocation Methods
Credit Analysis and Supporting Functions	Provide detailed written credit analysis issuing recommendations on counterparty creditworthiness and assigning credit limits.	Multiple Factor – Utility and Non-Utility
Credit Policies and Procedures	Develop and support credit policies and procedures for managing credit risk. Implement and support standardized credit approval processes.	Multiple Factor – Utility and Non-Utility
Credit Management Information System	Develop and support credit management reports and calculate credit exposure on a corporate wide basis.	Multiple Factor - All

ENTERPRISE RISK MANAGEMENT

Product or Service	Product / Service Description	Indirect Allocation Methods
General Risk Management	Develop and maintain an enterprise risk management system.	Multiple Factor - All

INSURANCE SERVICES

Product or Service	Product / Service Description	Indirect Allocation Methods
Insurance Policies	Manage and support insurance policies for all the business units .	Multiple Factor – Utility and Non-Utility
Loss Control Services	Manage and support property inspections to prevent losses.	Multiple Factor – Utility and Non-Utility
Surety Bonds	Manage and support Surety Bonds.	Multiple Factor– Utility and Non-Utility
Risk Transfer and Risk Mitigation Services	Manage and support risk transfer and risk mitigation services.	Multiple Factor – Utility and Non-Utility
Ancillary Coverages	Manage and support ancillary coverages.	None (All direct charged)

INTERNAL AUDIT

Product or Service	Product / Service Description	Indirect Allocation Methods
Audit Services	Perform the following internal audit services based on risk levels and / or requests: financial, performance analysis, safeguarding of assets, computer- related and fraud investigations.	Multiple Factor – All or Multiple Factor – Utility*

INVESTMENT MANAGEMENT

Product or Service	Product / Service Description	Indirect Allocation Methods
Qualified and Non-qualified Pension and Savings Plan	Establish and implement investment policy and asset allocation strategy and monitor investment performance.	Number of Participating Employees – Utility and Non-Utility
FirstEnergy Foundation	Establish and implement investment policy and asset allocation strategy and monitor investment performance.	Multiple Factor - All
Voluntary Employee Benefit Association (VEBA) Trust	Establish and implement investment policy and asset allocation strategy and monitor investment performance.	Number of Participating Employees – Utility and Non-Utility
Nuclear Decommissioning	Establish and implement investment policy and asset allocation strategy and monitor investment performance.	None (All direct charged)
Non-Utility Generator Trust	Establish and implement investment policy and asset allocation strategy and monitor investment performance.	Multiple Factor – Non-Utility
Spent Nuclear Fuel	Establish and implement investment policy and asset allocation strategy and monitor investment performance.	None (All direct charged)
Low-Income Housing Tax Credit Partnership	Establish and implement investment policy and asset allocation strategy and monitor investment performance.	Multiple Factor - All

INVESTOR RELATIONS

Product or Service	Product / Service Description	Indiregct Allocation Methods
Investor Information	Compile and communicate information to investors.	Multiple Factor – Utility* or Direct Charge to Holding Co.
Investor Education	Target and educate potential investors to promote FirstEnergy's valuation characteristics and business strategy.	None (All Direct Charge to Holding Co.)

* For services rendered only to the utilities.

Regulations Compliance	Ensure compliance with SEC Fair Disclosure regulations.	Multiple Factor - All
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FirstEnergy Management Education	Provide education to management of business concerns and valuation issues of analyst/investors	Multiple Factor – All
FirstEnergy Employee Education	Actively promote understanding of financial and investor relations' issues.	Multiple Factor – All

RATES AND REGULATORY AFFAIRS

Product or Service	Product / Service Description	Indirect Allocation Methods
Regulatory Activities and Consulting	Manage regulatory activities and interfaces, including tariff development and interpretation. Monitor and participate in regulatory affairs at the local, state and federal levels.	Multiple Factor – Utility
Customer Pricing and Contracting	Develop pricing programs for regulated electric service for retail and wholesale customers, including “unbundled” costs and prices for generation, transmission and distribution service and support justification to regulators. Provide support in developing pricing for special-purpose customer programs and non-regulated energy services (e.g. prepayment, economic development, interruptible load, conjunctive-billing electric service programs).	Multiple Factor – Utility
Billing Support	Provide assistance calculating customer (external and internal) invoices and operate and maintain systems to render, collect and account for these invoices.	Multiple Factor – Utility
Sales and Load Forecasting	Develop short-term and long-term sales forecast, peak load projections and customer counts	Multiple Factor – Utility and Non-Utility

TREASURY

Product or Service	Product / Service Description	Indirect Allocation Methods
Capital Structure Management and Administration	Perform all activities related to acquiring capital and establish and administer funding, legal documentation, and record-keeping activities associated with finance programs	Multiple Factor – All
Corporate Funds Management	Plan, manage, and operate the corporate “cash-flow-cycle.”	Multiple Factor – All
Corporate Forecasting	Provide regulatory support, strategy support, financial modeling and forecasting, financial and economic analysis and development of annual corporate KPI target.	Multiple Factor – All

Capital Project Evaluation and Support	Provide analytical support in the areas of financing, profitability, capital structure and cash flow.	Multiple Factor – Utility and Non-Utility
Investor Relations Activities	Provide institutional and retail security holder, buy and sell-side analysts, rating agencies, and other key members of the financial community with qualitative and quantitative information.	Multiple Factor – All

BUSINESS DEVELOPMENT

Product or Service	Product / Service Description	Indirect Allocation Methods
Mergers and Acquisitions Support	Support, evaluate and assist in the management of merger, asset acquisition and asset disposition activities.	None (All direct charged)
Internal Consulting	Perform strategic analysis/business fit, and economic analysis. Provide integration and transitional management services as needed.	None (All direct charged)

GOVERNMENTAL AFFAIRS

Product or Service	Product / Service Description	Indirect Allocation Methods
Federal Governmental Affairs Support	Activities associated with developing and maintaining relationships with federal government institutions; includes lobbying, and other support activities.	None (All direct charged)
State Governmental Affairs Support	Activities associated with developing and maintaining relationships with state government institutions; includes lobbying, and other support activities.	None (All direct charged)

LEGAL

Product or Service	Product / Service Description	Indirect Allocation Methods
Provide Governmental Affairs Support	Activities associated with developing and maintaining relationships with government institutions; includes lobbying, litigation, and other support activities.	None (All direct charged)
Nuclear Legal Consultation and Case Management	Provide legal advice for federal and state nuclear matters.	None (All direct charged)
Human Resources Legal Consultation & Case Management	Provide legal advice for human resource matters (including workers compensation, union negotiations, arbitrations, class action lawsuits, etc.).	Multiple Factor – Utility and Non-Utility

Product or Service	Product / Service Description	Indirect Allocation Methods
Employee Benefits Legal Consultation & Case Management	Provide legal advice for employee benefits matters (including health and welfare benefits, tax-qualified and non-tax qualified benefit plans and programs, pension administration, etc.).	Number of Participating Employees – Utility and Non-Utility
Tax Legal Consultation & Case Management	Provide legal advice for tax matters including federal, state & local tax matters (land tax, sales & use tax, IRS, etc.).	Multiple Factor – All
Bankruptcy Legal Consultation & Case Management	Provide legal advice for bankruptcy matters.	Multiple Factor – Utility and Non-Utility
International Legal Consultation & Case Management	Provide legal advice for international matters– contract negotiations, sale/lease agreements.	None (All direct charged)
Non-Utility Legal Consultation & Case Management	Provide legal advice on federal and state matters to Non-Utility Subsidiaries.	Multiple Factor – Non-Utilities
Regulatory Legal Consultation & Case Management	Provide legal advice for federal and state regulatory matters.	Multiple Factor – Utility
Environmental Legal Consultation & Case Management	Provide legal advice for environmental matters (other than PCB – related matters) - federal (EPA) and state (EPA), regulatory/legislative compliance issues.	None (All direct charged)
PCB Environmental Legal Consultation & Case Management	Provide legal advice for PCB-related matters - federal (EPA) and state (EPA), regulatory/legislative compliance issues.	Multiple Factor – Utility
Real Estate Legal Consultation & Case Management	Provide legal advice for real estate matters.	Multiple Factor – Utility and Non-Utility
Corporate Legal Consultation & Case Management	Provide legal advice for general corporate and transactional matters (including SEC filings, Board of Directors matters, PUHCA, Financings, Securities Matters, Intellectual Property, Technology, General Counsel matters, etc.).	Multiple Factor – All
Claims Legal Consultation & Case Management	Provide legal advice for Claims matters.	Multiple Factor - All

CLAIMS

Product or Service	Product / Service Description	Indirect Allocation Methods
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Process Receivable Claims	Provide management, supervision, and performance of tasks associated with the resolution and chargeback of receivable claims.	Multiple Factor - All
Provide Corporate Support	Claims support in evaluating claims, and procuring appropriate external/internal legal resources.	Multiple Factor - All

Attachment D
Pages from MAIT's FERC Form No. 1

June 1, 2021

TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2	Provide Chief Executive Officer Support	FirstEnergy Service Company	923	200,590
3	Provide President of FirstEnergy Utilities Support	FirstEnergy Service Company	923	246,797
4	Provide Transmission & Distribution Support	FirstEnergy Service Company	Various	33,092,793
5	Provide Utility Operations Support	FirstEnergy Service Company	Various	221,762
6	Provide Compliance & Regulated Services Support	FirstEnergy Service Company	Various	1,015,330
7	Provide Energy Efficiency Support	FirstEnergy Service Company	107	351
8	Provide Environmental Support	FirstEnergy Service Company	Various	718,147
9	Provide Chief Financial Officer Support	FirstEnergy Service Company	923	41,376
10	Provide Corporate Services &	FirstEnergy Service Company		
11	Chief Information Officer Support		Various	6,935,226
12	Provide Supply Chain Support	FirstEnergy Service Company	Various	809,209
13	Provide Accounting & Tax Services Support	FirstEnergy Service Company	Various	2,088,528
14	Provide Treasury Support	FirstEnergy Service Company	923	66,195
15	Provide Business Development & Strategy Support	FirstEnergy Service Company	923	294,507
16	Provide Innovation Center Support	FirstEnergy Service Company	923	82,322
17	Provide Corporate Risk Support	FirstEnergy Service Company	923	238,680
18	Provide Internal Auditing Support	FirstEnergy Service Company	923	153,782
19	Provide Legal Support	FirstEnergy Service Company	923	397,991
20	Non-power Goods or Services Provided for Affiliate			
21	Interest Income - Regulated Money Pool	FirstEnergy Corp.	419	-313,773
22	Transmission Charge - TMI Unit 1	Jersey Central Power & Light Company	454	-1,998,563
23	Transmission Investment Power Pool Agreement	Jersey Central Power & Light Company	454	1,762,524
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1	Non-power Goods or Services Provided by Affiliated			
2	Provide Rates & Regulatory Affairs Support	FirstEnergy Service Company	923	107,371

TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
 2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
 3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
3	Provide Corp/Real Estate Record Management Support	FirstEnergy Service Company	Various	984,436
4	Provide Corporate Affairs &			
5	Community Involvement Support	FirstEnergy Service Company	923	332,348
6	Provide External Affairs Support	FirstEnergy Service Company	923	26,202
7	Provide Federal Affairs & Energy Policy Support	FirstEnergy Service Company	923	80,057
8	Provide Local Affairs &			
9	Economic Development Support	FirstEnergy Service Company	923	3,862
10	Provide State Affairs Support	FirstEnergy Service Company	426.5	22,355
11	Provide Human Resources Support	FirstEnergy Service Company	Various	33,554
12	Provide Marketing & Branding Support	FirstEnergy Service Company	Various	565,134
13	Inventory Carrying Charges on			
14	Service Company Assets	FirstEnergy Service Company	923	874,921
15				
16				
17	Interest Expense - Regulated Money Pool	FirstEnergy Corp.	430	1,155,242
18	Rent - Wadsworth Facility	American Transmission Systems, Inc.	567	474,340
19	Rent - Akron Control Facility	American Transmission Systems, Inc.	567	1,312,976
20	Non-power Goods or Services Provided for Affiliate			
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1	Non-power Goods or Services Provided by Affiliated			
2	Rent - MetEd Facilities Use	Metropolitan Edison Company	566	2,326,821
3	Rent - Penelec Facilities Use	Pennsylvania Electric Company	566	2,074,501
4	Ground Lease	Metropolitan Edison Company	567	2,617,758

TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
5	Ground Lease	Pennsylvania Electric Company	567	1,524,951
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7	Allocation Factors			
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20	Non-power Goods or Services Provided for Affiliate			
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Name of Respondent Mid-Atlantic Interstate Transmission, LLC	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2020/Q4
FOOTNOTE DATA			

Schedule Page: 429 Line No.: 2 Column: c

	Account		Amount
Provide Chief Executive Officer Support	923	\$	200,590
Cost Allocation Factors Used - Direct, MA			

Schedule Page: 429 Line No.: 3 Column: c

	Account		Amount
Provide President of FirstEnergy Utilities Support	923	\$	246,797
Cost Allocation Factors Used - MU			

Schedule Page: 429 Line No.: 4 Column: c

	Account		Amount
Provide Transmission & Distribution Support	560	\$	209,005
Cost Allocation Factors Used - Direct, DCR, MT, MU, ST, TX	561		9,074
	561.1		441,465
	561.2		637,067
	561.5		216,492
	566		1,835,213
	568		6,259,653
	905		522
	923		314,833
	107		22,439,423
	108		729,543
	243		503
		\$	33,092,793

Schedule Page: 429 Line No.: 5 Column: c

	Account		Amount
Provide Utility Operations Support	566	\$	169,124
Cost Allocation Factors Used - MU	923		52,638
		\$	221,762

Schedule Page: 429 Line No.: 6 Column: c

	Account		Amount
Provide Compliance & Regulated Services Support	566	\$	496,407
Cost Allocation Factors Used - Direct, MT, MU, TX	568		485,498
	923		18,312
	107		14,902
	108		211
		\$	1,015,330

Schedule Page: 429 Line No.: 7 Column: c

	Account		Amount
Provide Energy Efficiency Support	107	\$	351
Cost Allocation Factors Used - CR, MU			

Schedule Page: 429 Line No.: 8 Column: c

	Account		Amount
Provide Environmental Support	923	\$	548,402
Cost Allocation Factors Used - Direct, ENV	107		150,606
	108		19,139
		\$	718,147

Schedule Page: 429 Line No.: 9 Column: c

	Account		Amount
Provide Chief Financial Officer Support	923	\$	41,376
Cost Allocation Factors Used - MA			

Name of Respondent Mid-Atlantic Interstate Transmission, LLC	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2020/Q4
FOOTNOTE DATA			

Schedule Page: 429 Line No.: 11 Column: c

	Account	Amount
Provide Corporate Services & Chief Information Officer Support	560	\$ 399,652
Cost Allocation Factors Used - Direct, CR, DW, GUS,	566	167,273
MA, MT, MU, NIS, NS	569.10	904
PV, SSC, TX, WS	569.20	16,811
	569.30	16,028
	923	3,499,499
	107	2,756,212
	108	78,671
	243	176
		\$ 6,935,226

Schedule Page: 429 Line No.: 12 Column: c

	Account	Amount
Provide Supply Chain Support	566	\$ 11
Cost Allocation Factors Used -Mega Hours, MT, MU	923	133,087
	107	658,236
	108	17,875
		\$ 809,209

Schedule Page: 429 Line No.: 13 Column: c

	Account	Amount
Provide Accounting & Tax Services Support	426.5	\$ 823
Cost Allocation Factors Used - Direct, HC, MA, MT, MU	560	23,817
	561	405
	561.1	20,252
	561.2	28,663
	561.5	7,515
	566	98,590
	568	290,154
	573	2,100
	905	24
	923	1,579,960
	107	35,721
	108	504
		\$ 2,088,528

Schedule Page: 429 Line No.: 14 Column: c

	Account	Amount
Provide Treasury Support	923	\$ 66,195
Cost Allocation Factors Used - MA, PE		

Schedule Page: 429 Line No.: 15 Column: c

	Account	Amount
Provide Business Development & Strategy Support	923	\$ 294,507
Cost Allocation Factors Used -MA, MU		

Schedule Page: 429 Line No.: 16 Column: c

	Account	Amount
Provide Innovation Center Support	923	\$ 82,322
Cost Allocation Factors Used -MA		

Schedule Page: 429 Line No.: 17 Column: c

	Account	Amount
Provide Corporate Risk Support	923	\$ 238,680
Cost Allocation Factors Used - MA, MT, MU		

Name of Respondent Mid-Atlantic Interstate Transmission, LLC	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2020/Q4
FOOTNOTE DATA			

Schedule Page: 429 Line No.: 18 Column: c

	Account		Amount
Provide Internal Auditing Support	923	\$	153,782
Cost Allocation Factors Used - Direct, MA, MU, TX			

Schedule Page: 429 Line No.: 19 Column: c

	Account		Amount
Provide Legal Support	923	\$	397,991
Cost Allocation Factors Used - Direct, MA, MT, MU, TX			

Schedule Page: 429.1 Line No.: 2 Column: c

	Account		Amount
Provide Rates & Regulatory Affairs Support	923	\$	107,371
Cost Allocation Factors Used - Direct, CR, MU			

Schedule Page: 429.1 Line No.: 3 Column: c

	Account		Amount
Provide Corp/Real Estate Record Management Support	566	\$	5,775
Cost Allocation Factors Used - Direct, DCR, MA, MT, MU,SF	573		42,908
	923		714,560
	107		207,137
	108		14,056
		\$	984,436

Schedule Page: 429.1 Line No.: 5 Column: c

	Account		Amount
Provide Corporate Affairs & Community Involvement Support	923	\$	332,348
Cost Allocation Factors Used - MA, MT, MU			

Schedule Page: 429.1 Line No.: 6 Column: c

	Account		Amount
Provide External Affairs Support	923	\$	26,202
Cost Allocation Factors Used - MA			

Schedule Page: 429.1 Line No.: 7 Column: c

	Account		Amount
Provide Federal Affairs & Energy Policy Support	923	\$	80,057
Cost Allocation Factors Used - MA			

Schedule Page: 429.1 Line No.: 9 Column: c

	Account		Amount
Provide Local Affairs & Economic Development Support	923	\$	3,862
Cost Allocation Factors Used - Direct, MT, MU, SH			

Schedule Page: 429.1 Line No.: 10 Column: c

	Account		Amount
Provide State Affairs Support	426.5	\$	22,355
Cost Allocation Factors Used - Direct, MU			

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2020/Q4
Mid-Atlantic Interstate Transmission, LLC			
FOOTNOTE DATA			

Schedule Page: 429.1 Line No.: 11 Column: c

	Account		Amount
Provide Human Resources Support	923	\$	33,021
Cost Allocation Factors Used - Direct, DCR, HC, MA, MU	107		525
	108		<u>8</u>
		\$	33,554

Schedule Page: 429.1 Line No.: 12 Column: c

	Account		Amount
Provide Marketing & Branding Support	426.5	\$	332,747
Cost Allocation Factors Used - MA, MU	923		<u>232,387</u>
		\$	565,134

Schedule Page: 429.1 Line No.: 14 Column: c

	Account		Amount
Inventory Carrying Charges on Service Company Assets	923	\$	874,921
Cost Allocation Factors Used - Direct			

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2020/Q4
Mid-Atlantic Interstate Transmission, LLC			
FOOTNOTE DATA			

Schedule Page: 429.2 Line No.: 7 Column: a

Factor Abbreviations

MA	Multiple Factor – All
MN	Multiple Factor Non-Utility
MT	Multiple Factor Utility & Non-Utility
MU	Multiple Factor Utility
TX	Multiple Factor Utility - Transmission
CR	Customer Ratio
DCR	Direct Charge Ratio
DW	Development Work
ENV	Environmental Factor
GS	Gigabytes SAP
GUS	Gigabytes Unix
HC	Head Count
IS	Inserting Service
NIS	Number of Intel Servers
NS	Network Services
PE	Participating Employees
PV	Print Volume
SF	Square Footage
SH	Shopping Customers
SSC	Server Support Composite
ST	Stores Factor
TMI	Three Mile Island Ownership
WS	Workstation Support

'Direct' indicates that 100% of the costs assess to one legal entity

MA – Each Subsidiary benefiting from receiving the product or service will be charged a proportion of the Indirect Costs. The FirstEnergy Holding Co bears 5% of the product or service costs being allocated. The remaining 95% of the costs will be allocated between the Utility and Non-Utility Subsidiaries based on FirstEnergy's equity investment in the respective groups. A subsequent step then allocates among the Utility Subsidiaries based upon the "Multiple Factor - Utility" (MU) method and among the Non-Utility Subsidiaries based upon the "Multiple Factor - Non-Utility" (MN) method, both explained below.

MN – Each Non-Utility Subsidiary benefiting from receiving the product or service will be charged a proportion of the Indirect Costs based upon the total assets of each Non-Utility Subsidiary, including the generating assets under operating leases to the Utility Subsidiaries.

MT – The product or service costs being charged are allocated 100% between Utility and Non-Utility Subsidiaries in the same manner as MA above. Unlike MA, FirstEnergy Holding Co does not bear any of the allocation.

MU – Each Utility Subsidiary benefiting from receiving the product or service will be charged a proportion of the Indirect Costs based upon the sum of the weighted averages of (1) Gross transmission and/or distribution plant; (2) Operating and maintenance expense excluding purchase power and fuel costs; and (3) Transmission and/or distribution revenues, excluding transactions with affiliates. Each of the 3 components is weighted equally.

TX – Each Utility Subsidiary benefiting from receiving the product or service will be charged a proportion of the Indirect Costs based upon the sum of the weighted averages of (1) Gross transmission plant; (2) Transmission operating and maintenance expense excluding transmission by others (FERC 565) and (3) Transmission revenues, excluding transactions with affiliates. Each of the 3 components is weighted equally.